

Draft – September 10, 2012

PRESBYTERIAN MISSION AGENCY BOARD  
HYATT REGENCY  
311 S 4<sup>TH</sup> STREET  
LOUISVILLE, KY 40202  
(502) 581-1234  
September 12-14, 2012  
AGENDA

PRESBYTERIAN MISSION OFFICE - Oaklawn

*Tuesday, September 11, 2012*

12:00 p.m. – 6:00 p.m. Audit – VIP Suite 312

p.m.

*Wednesday, September 12, 2012*

8:30 a.m. – 12:30 p.m. Board Executive Committee – Presbyterian Center, Conference Rooms A&B

p.m.

1:00 p.m. – 2:30 p.m. New Member Orientation - Presbyterian Center, Conference Rooms A&B

3:00 p.m. Board Opening Plenary – Regency Ballroom North

- Call to Order *Matt Schramm*
- Welcome & Introduction of New Board Members

3:15 p.m. • Opening Worship *Alex Becker, Pastor, Henryville PC*

3:30 p.m. • Recitation of Board Covenant *Matt Schramm*

• Adoption of Agenda

• Roll Call

• Approval of May 2012 GAMC Minutes

3:45 p.m. • Greetings from the Stated Clerk *Gradye Parsons*

• Report of the Chair *Matt Schramm*

• Report of the Executive Director *Linda Valentine*

• Report of the Board Nominating Committee – J.001 *Clark Cowden*

4:15 p.m. Break

4:30 p.m. Presbyterian Mission Visual Identity *Mark Cork and Matt Johnson – Premier Studios*

5:00 p.m. Celebration of Missional Relationships

- Presbyterian Council for Chaplains and Military Personnel (PCCMP) *Ed Brogan, Director, PCCMP*

- Association of Presbyterian Church Educators (APCE) *Sue Moore, Past President, APCE*

5:30 p.m. Recess

6:30 p.m. Committee Dinners

*Thursday, September 13, 2012*

7:00 a.m. Group Breakfast – The Spire

8:30 a.m. – Noon Board Committee Meetings  
➤ Finance – Park Suite

- Leadership – *Kentucky Suite*
- Justice – *Keeneland*
- Worshiping Communities – *Hialeah/Gulfstream*

Noon – 1:30 p.m.	Group Lunch – <i>Regency Ballroom South</i>	
1:30 p.m.	Board Reconvenes in Plenary - <i>Regency Ballroom North</i>	
1:30 p.m..	Opening Devotion	<i>Clay Antioquia</i>
1:50 p.m.	Greetings from the Moderator	<i>Neal Presa</i>
2:00 p.m.	Committee Overview & Topic	
	➤ Leadership	<i>Joyce Smith</i>
	➤ Justice	<i>Noelle Royer</i>
	➤ Worshiping Communities	<i>Mihee Kim-Kort</i>
3:00 p.m.	➤ Finance	<i>Connie Tubb</i>
3:35 p.m.	Break	
3:50 p.m.	Executive Committee Overview & Topic	<i>Matt Schramm</i>
	➤ Revised Compensation Plan	<i>Ruth Gardner &amp; Lisa Robbins</i>
	➤ Ambassadors Program	<i>Gail Strange</i>
4:30 p.m.	Revised Budget	<i>Joey Bailey</i>
4:45 p.m.	1001 New Worshiping Communities	<i>Roger Dermody</i>
5:00 p.m.	Presbyterian Church of Korea (PCK) and Korean Ministries in the PC(USA)	<i>Hunter Farrell &amp; Rhaskell Hunter</i>
5:15 p.m.	Closed Session	
	➤ Executive Director Review Report	
5:30 p.m.	Recess	
6:00 p.m.	Group Dinner – <i>The Spire</i>	
7:30 p.m. – 8:30 p.m.	Cashews and Conversation (Optional) – <i>Park Suite</i>	<i>Heath Rada</i>
	➤ Sharing what we are seeing and hearing around the church.	

#### COMMITTEE REPORTS AVAILABLE OUTSIDE OF PLENARY ROOM

##### *Friday, September 14, 2012*

7:00 a.m.	Group Breakfast – <i>Regency Ballroom South</i>	
8:30 a.m.	Board Reconvenes in Plenary - <i>Regency Ballroom North</i>	
	Opening Devotion	<i>Marianne Rhebergen</i>
8:45 a.m.	Committee Reports	
	➤ Finance – A.001	<i>Bill Capel</i>
	➤ Corporate – E.001	<i>Matt Schramm</i>
	➤ Justice – B.001	<i>Noelle Royer</i>
	➤ Leadership – C.001	<i>Joyce Smith</i>
	➤ Worshiping Communities – D.001	<i>Mihee Kim-Kort</i>
	➤ Audit – G.001	<i>Joyce Smith</i>
	➤ Executive Committee – H.003	<i>Matt Schramm</i>
11:30 a.m. – Noon	Closing Worship and Adjournment	<i>Greg Allen-Pickett</i>

**REPORT J. 001  
PRESBYTERIAN MISSION AGENCY BOARD  
NOMINATING COMMITTEE  
September 12-14, 2012**

**ACTION ITEM:**

**The Nominating Committee recommends the following actions to the Presbyterian Mission Agency Board:**

- 1. That the Presbyterian Mission Agency Board elect the following individuals to Committees as set out below:**

**KEY:**

<b>F</b> = Female	<b>M</b> = Male		
<b>T</b> = Teaching Elder	<b>R</b> = Ruling Elder	<b>L</b> = Layperson	
<b>A</b> = Asian	<b>B</b> = Black	<b>H</b> = Hispanic	<b>ME</b> = Middle Eastern
<b>NA</b> = Native American	<b>W</b> = White		<b>D</b> = Known Disability
<b>AL</b> = At-large Committee Member	<b>EA</b> = Ecumenical Advisory Member	<b>PM</b> = Presbyterian Men	<b>PW</b> = Presbyterian Women
<b>Y</b> = Young Adult			

**JUSTICE:**

NAME	DIVERSITY			COMMITTEE TERM	BOARD CLASS
	B	M	T		
1. James R. Ephraim, Jr.	B	M	T	1	2018
2. Melissa DeRosia (YA)	W	F	T	1	2014
3. Roger Gench – <b>Vice Chair</b>	W	M	T	1	2014
4. Jan Martin	W	F	R	1	2014
5. Susan Osoinach	W	F	R	1	2018
6. Kears Pollock	W	M	R	1	2016
7. Noelle Royer (YA) - <b>Chair</b>	W	F	R	1	2016
8. James E. Fother, Jr. (EA)	B	M	C	1	2014
9. Mary Jorgenson (PW)	W	F	R	1	2015

**LEADERSHIP:**

NAME	DIVERSITY			COMMITTEE TERM	BOARD CLASS
	W	F	R		
1. Cynthia Bolbach	W	F	R	1	2014
2. Jan Dowlearn	W	F	R	1	2016
3. Joyce Martin Emery	W	F	T	1	2014
4. Jung Nam Lee	A	M	R	1	2018
5. Cruz Negron Torres – <b>Vice Chair</b>	H	M	T	1	2014

**PRESBYTERIAN MISSION AGENCY BOARD  
NOMINATING COMMITTEE  
September 12-14, 2012  
Item J.001**

6. Cathy Piekarski	W	F	R	1	2014
7. Nancy Ramsay	W	F	T	1	2018
8. Joyce Smith - <b>Chair</b>	B	F	R	1	2014
9. Glen Snider	W	M	R	1	2016
10. Kevin Yoho	W	M	T	1	2018

**FINANCE:**

NAME	DIVERSITY			COMMITTEE TERM	BOARD CLASS
	N	M	L		
1. Clay Antioquia	N	M	L	1	2014
2. Molly Baskin	W	F	L	1	2018
3. Bill Capel – <b>Vice Chair</b>	W	M	R	1	2016
4. Clark Cowden	W	M	R	1	2014
5. Thomas O. Fleming Jr.	W	M	R	1	2018
6. Chad Herring	W	M	T	1	2018
7. Jack Hodges	W	M	T	1	2014
8. Josephine Stewart	W	F	R	1	2016
9. Connie Tubb - <b>Chair</b>	W	F	R	1	2016

**WORSHIPING COMMUNITIES:**

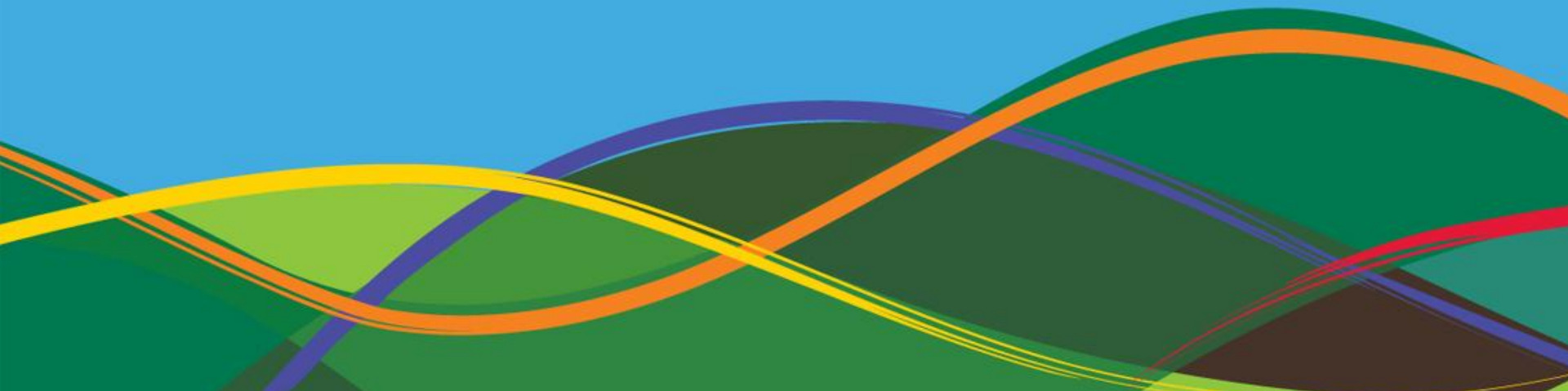
NAME	DIVERSITY			COMMITTEE TERM	BOARD CLASS
	W	M	R		
1. Steve Aeschbacher – <b>Vice Chair</b>	W	M	R	1	2014
2. Marsha Zell Anson	W	F	R	1	2018
3. Andrew Barron (YA)	W	M	L	1	2018
4. Marilyn Gamm	W	F	T	1	2016
5. Mihee Kim-Kort (YA) - <b>Chair</b>	A	F	T	1	2016
6. Heath Rada	W	M	R	1	2016
7. Marianne Rhebergen	W	F	T	1	2016
8. David Shinn	A	M	T	1	2018
9. Charles Arlin Talley (PM)	W	M	T	1	2014
10. Ecumenical Advisory Member					

**AUDIT:**

NAME	DIVERSITY			COMMITTEE TERM	BOARD CLASS
	W	F	L		
1. Molly Baskin	W	F	L	1	2018
2. Ellen Cason (AL)	W	F	R	1	N/A
3. Thomas O. Fleming, Jr.	W	M	R	1	2018
4. Kears Pollock	W	M	R	2	2016
5. Richard Allen Turpen (AL) - <b>Chair</b>	W	M	R	2	N/A

# Presbyterian Mission Agency Compensation Program

Ruth Gardner  
Human Resources



# Compensation Program

- Revises and builds upon 2006 program
- Alignment with Churchwide Compensation Guidelines



# Compensation Philosophy

- Base compensation at Target (median) of salary range
- Employees will not be paid below Minimum

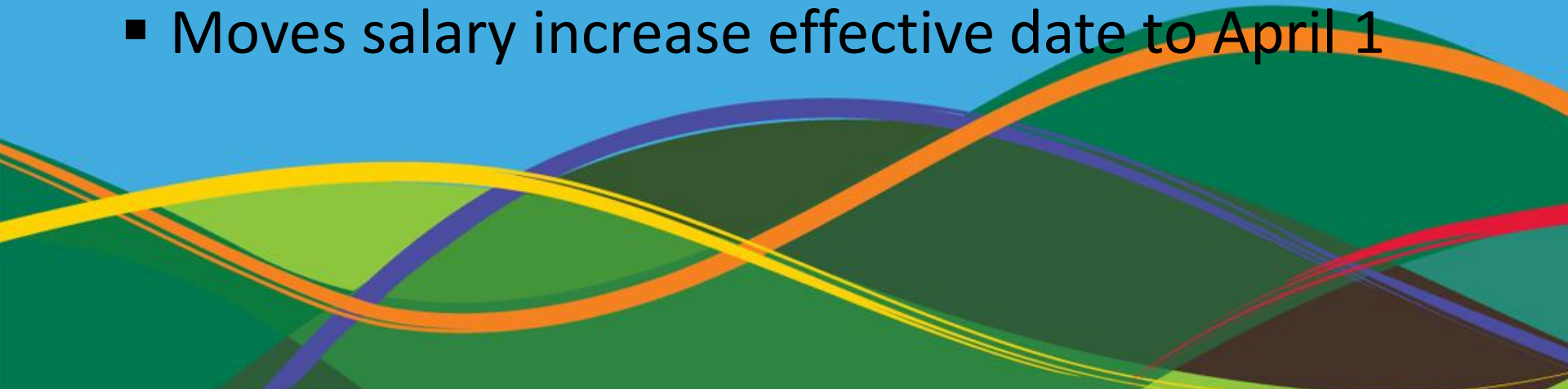


# Compensation Philosophy

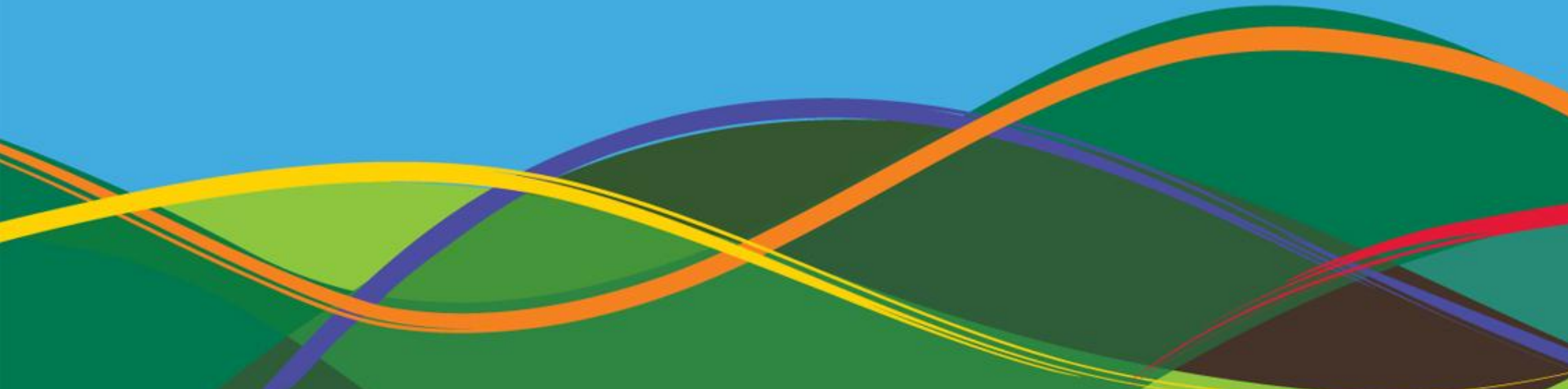
- Total compensation
  - Base compensation
  - Benefits
    - ✓ 100% family health coverage
    - ✓ Pension
  - Paid time-off



# Key Revisions

- Introduces pay for performance to staff
    - Standard compensation award
    - Merit compensation award
  - Eliminates salary grades
  - Changes from 2-point to 3-point salary range per position
  - Standardizes titles
  - Moves salary increase effective date to April 1
- 

# Program Components

- Job descriptions
  - Titles
  - Pricing
  - Performance Management
  - Salary Administration
- 

# Job Descriptions

- Required for each position
- Role-based



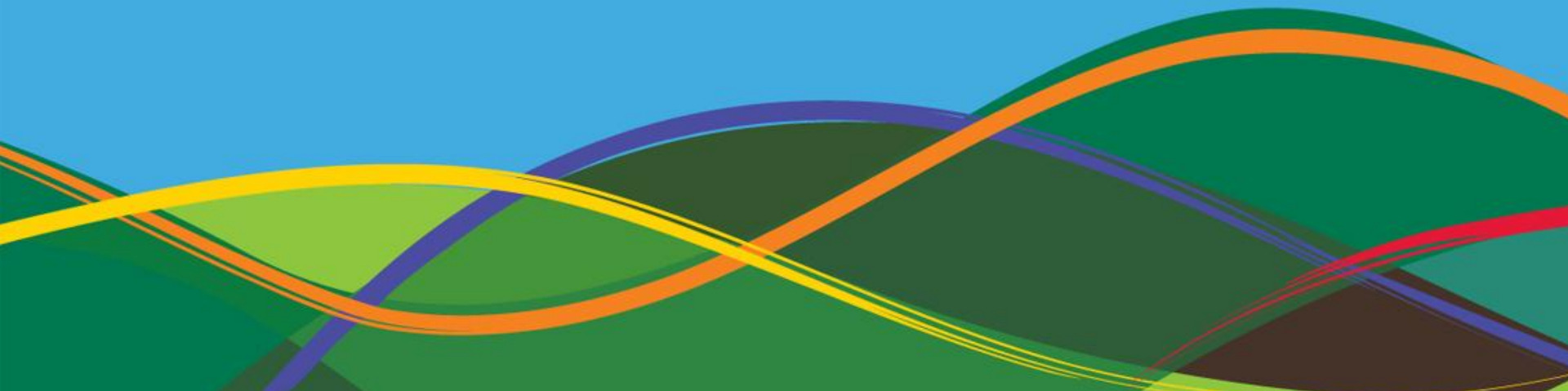
# Titles

- Standardizes titles
- Allows for customized titles when approved



# Pricing

- Religious/faith-based, non-profit and for-profit comparables
- Reevaluated on 2-year cycle

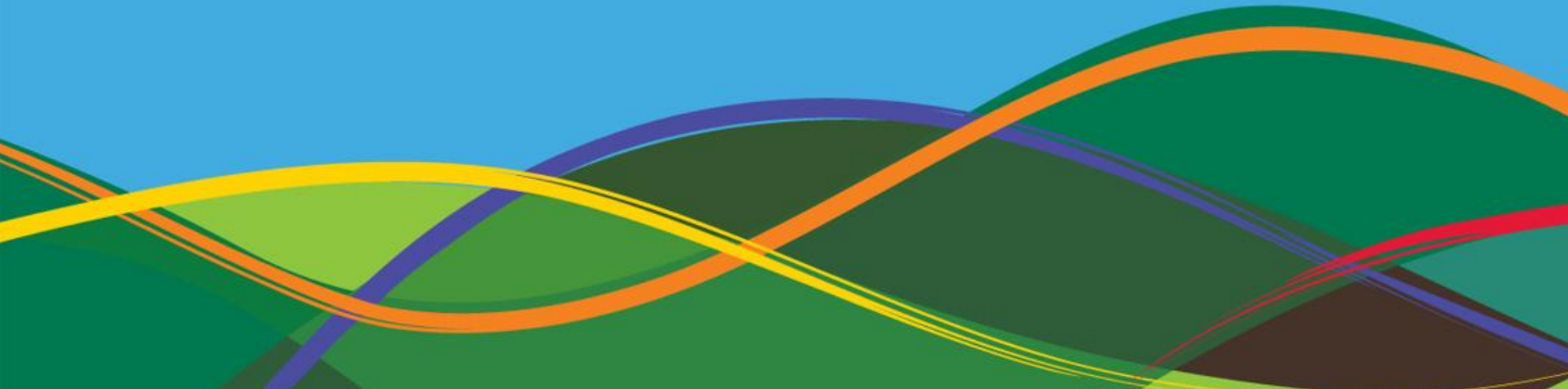


# Performance Management

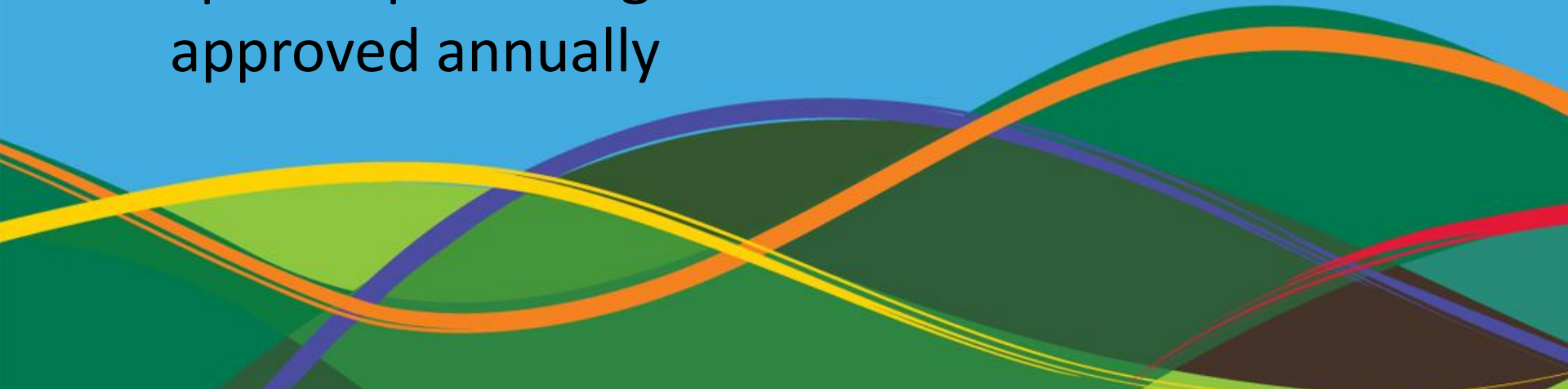
- Written, annual objectives
  - Specific measures
- Minimum of mid-year and year-end reviews
- Supervisory objective



# Salary Administration

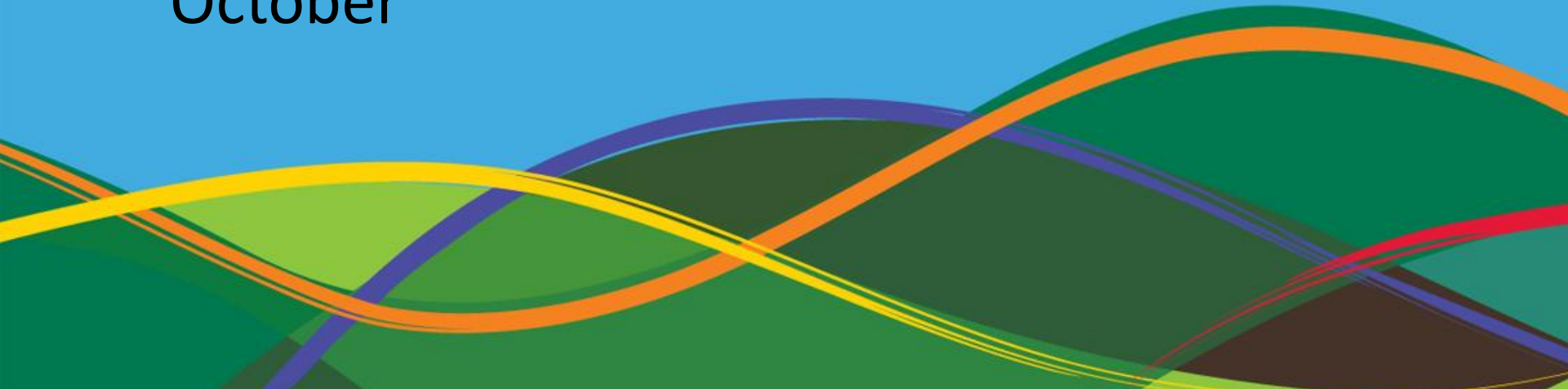
- Annual salary administration
  - Internal job move
  - New hires
  - Equity and salary adjustments
- 

# Annual Salary Administration

- Conducted annually following year-end review process
  - Two types of compensation awards
    - Standard, across-the board
    - Merit
  - Funding equals approved budget
  - Specific percentages for standard and merit approved annually
- 



# Annual Salary Administration

- All regular employees eligible to participate if hired before October 1 of the previous year
  - Employee's salary at or above "Target" - not eligible for an increase to base salary
  - Receive any compensation award in two equal installment lump sum payments – April and October
- 

# Example

Annual increase budget: 1% standard awards ; 2% merit

(of total of employees' base salaries)

Sam's current salary is \$33,500.

Salary range: \$30,500 - **\$36,500** - \$42,500.

Sam is eligible for a base pay increase.



# Example

Sam automatically receives 1% standard award.

Receives a merit award of 2.5%

1%	\$335
2.5%	\$837.50
Total compensation award	\$1172.50

New salary is  $\$33,500 + \$1172.50 = \mathbf{\$34,673}$

# Example

Annual increase budget: 1% standard awards ; 2% merit

(of total of employees' base salaries)

Pat's current salary is \$ 46,000.

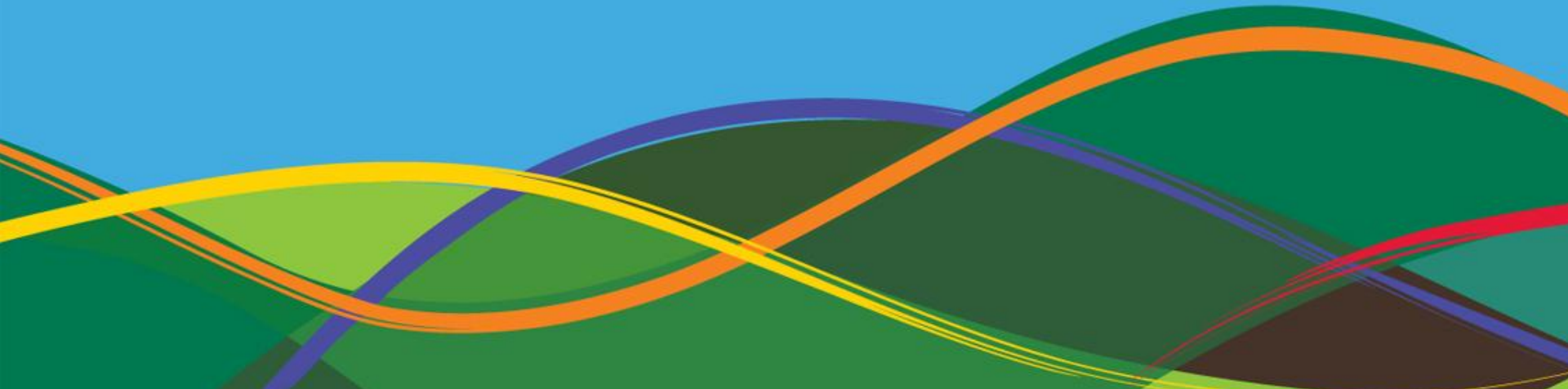
Salary range: \$37,000 - **\$45,000** - \$52,000.

Pat is not eligible for a base pay increase.





# Other Salary Administration Events

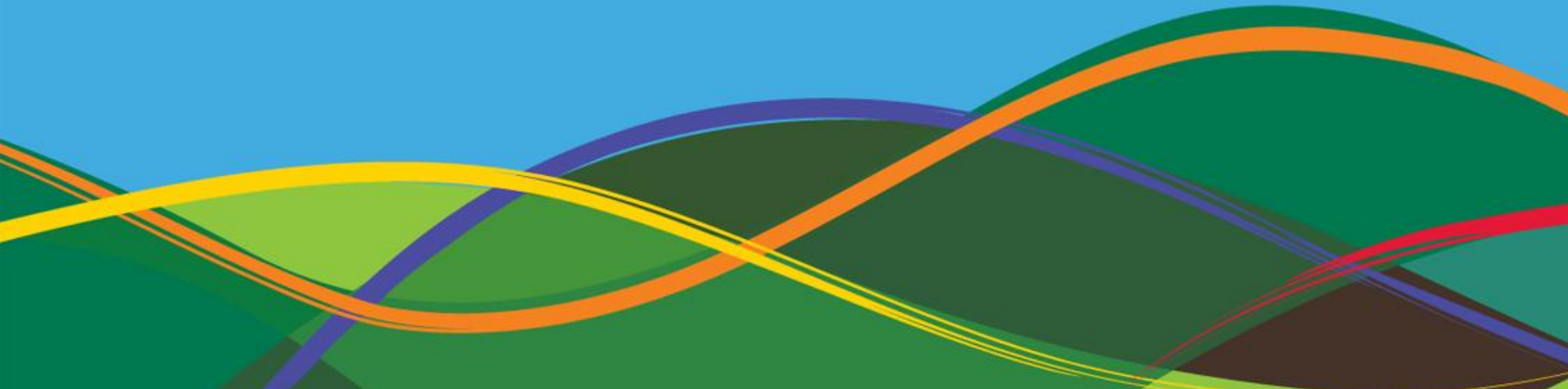
- Internal job move
  - New hires
  - Equity and salary adjustments
- 

# Review and Revisions

- Program reviewed annually



# Implementation

- Effective 1/1/2013
  - First payout under program – April 1, 2014
  - Performance during 2013 impacts  
compensation award received in 2014
- 



# Communication and Training

- Fall, 2012
  - Introduce revised Performance Management process and forms
  - Training on setting objectives and measures
  - Overview of the compensation program



# Communication and Training

- 1<sup>st</sup> quarter, 2013
  - Individual meetings with employees
    - ✓ Share position's salary range
    - ✓ Their positioning within range
    - ✓ Answer questions

# Communication and Training

- 3<sup>rd</sup> quarter, 2013
  - Supervisor training
    - ✓ Conducting effective reviews
    - ✓ Salary administration
      - Making appropriate award recommendations

# 2013-2014 Revised Mission Budget



# Recommendation

## Revised 2013-2014 Budgets

2013	\$ 84,126,423
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2014	\$ 80,506,945
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# 2013 Budget

2013 Approved Budget \$ 81,576,064

2013 Revised Budget 84,126,423

Proposed Increase \$ 2,550,358

# 2014 Budget

2014 Approved Budget \$ 78,196,030

2014 Revised Budget \$ 80,506,945

Proposed Increase \$ 2,310,915

# Major Components

- World Mission: mission personnel, regional liaisons, and new mission co-worker support - \$1.9 million each year
- GA financial implications - \$523,125 (2013) and \$423,186 (2014).
- Racial Ethnic & Women's Ministries: Leadership Development - \$140,000 each year
- Evangelism & Church Growth: Collegiate Ministries (UKIRK) - \$47,500 each year
- Decreased unrestricted revenue projections



# How to Cover the Gap

- Two \$1M gifts
- PMPF – unrestricted reserves: \$266,000 and \$247,000 for 2013 and 2014, respectively, to cover COTE cost allocation.
- Reductions in ministry programs
- Using available restricted sources

# 2013 Budget

PMA Mission Expenditure Budget	Approved Budget	Revised Budget	Increase (Decrease)
Executive Director	1,404,336	1,395,706	(8,630)
Communications & Funds Development	1,954,865	1,923,591	(31,274)
Mission	68,289,079	70,893,123	2,604,044
Shared Services	2,030,232	2,030,232	0
Other	7,897,552	7,883,770	(13,782)
<b>Total Expenditures</b>	<b>81,576,064</b>	<b>84,126,423</b>	<b>2,550,358</b>

# 2014 Budget

PMA Mission Expenditure Budget	Approved Budget	Revised Budget	Increase (Decrease)
Executive Director	1,439,751	1,319,390	(120,361)
Communications & Funds Development	2,016,200	1,993,973	(22,227)
Mission	66,246,997	68,710,880	2,463,883
Shared Services	2,015,494	2,015,494	0
Other	6,477,588	6,467,208	(10,380)
<b>Total Expenditures</b>	<b>78,196,030</b>	<b>80,506,945</b>	<b>2,310,915</b>

# 1001

WORSHIPING COMMUNITIES





# 1001

## WORSHIPPING COMMUNITIES





- **General Assembly**
- **Thumbdrives & Videos**
- **Overture**
- **T-Shirts**
- **Creating momentum**



## **New Worshiping Communities Applications**

**New grant application process being developed**

# Get Into The Game



- Southern California - September
- Washington DC/ Virginia/Maryland - October
- Houston - November
- Requests from Dubuque and Chicago



# Seminary Partnerships

- **Pittsburgh**
- **Committee on Theological Education**
- **Hopes for:**
  - **McCormick**
  - **Austin**
  - **Fuller**
  - **Columbia**
  - **Louisville**

# New Associate for 1001 New Worshiping Communities



- Vera White



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# 1001

## WORSHIPPING COMMUNITIES

### REACHING THE UNCHURCHED THROUGH HOSPITALITY

See how scripture and the love of Jesus are transforming lives in a new worshipping community in Greenwood, SC.

LEARN MORE >





## COMMUNITY STORIES



7/3/2012  
**VBS AT OAK RIDGE PRESBYTERIAN CHURCH**  
Oak Ridge Presbyterian Church invited El Buan Pastor kids to join for Vacation Bible School.  
[Read More >>](#)



7/3/2012  
**AVANCE**  
Program for mothers of children 0-3 years at El Buen Pastor.  
[Read More >>](#)

Categories >>

[Select All](#) / [Clear All](#)

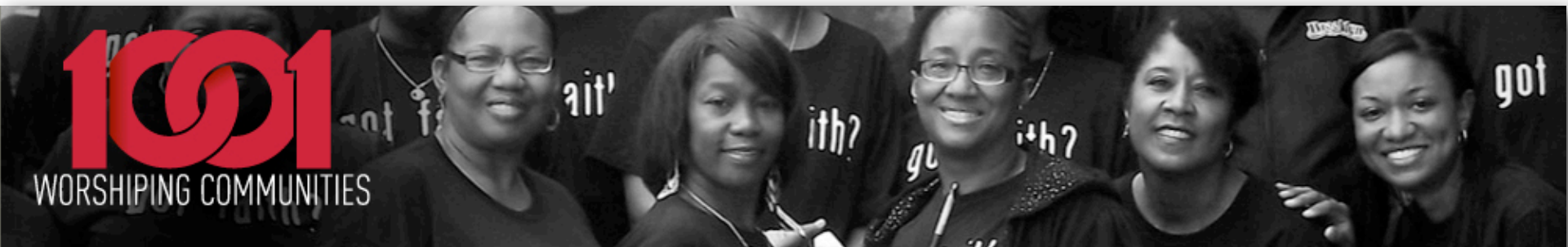
- Inspiration
- Leadership
- Lessons
- Love
- Teaching

Tags >>

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- waters edge
- young adult
- music

- Inspiring



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Inspiration

Leadership

Lessons

EEF BROCHURE

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WORSHIP



- Inspiring

- Tools



## NEWS ROOM

[Home](#) > News



8/6/2012 | by Paul Seebeck

### NEW WORSHIPPING COMMUNITIES SPRING UP IN NORTHWEST

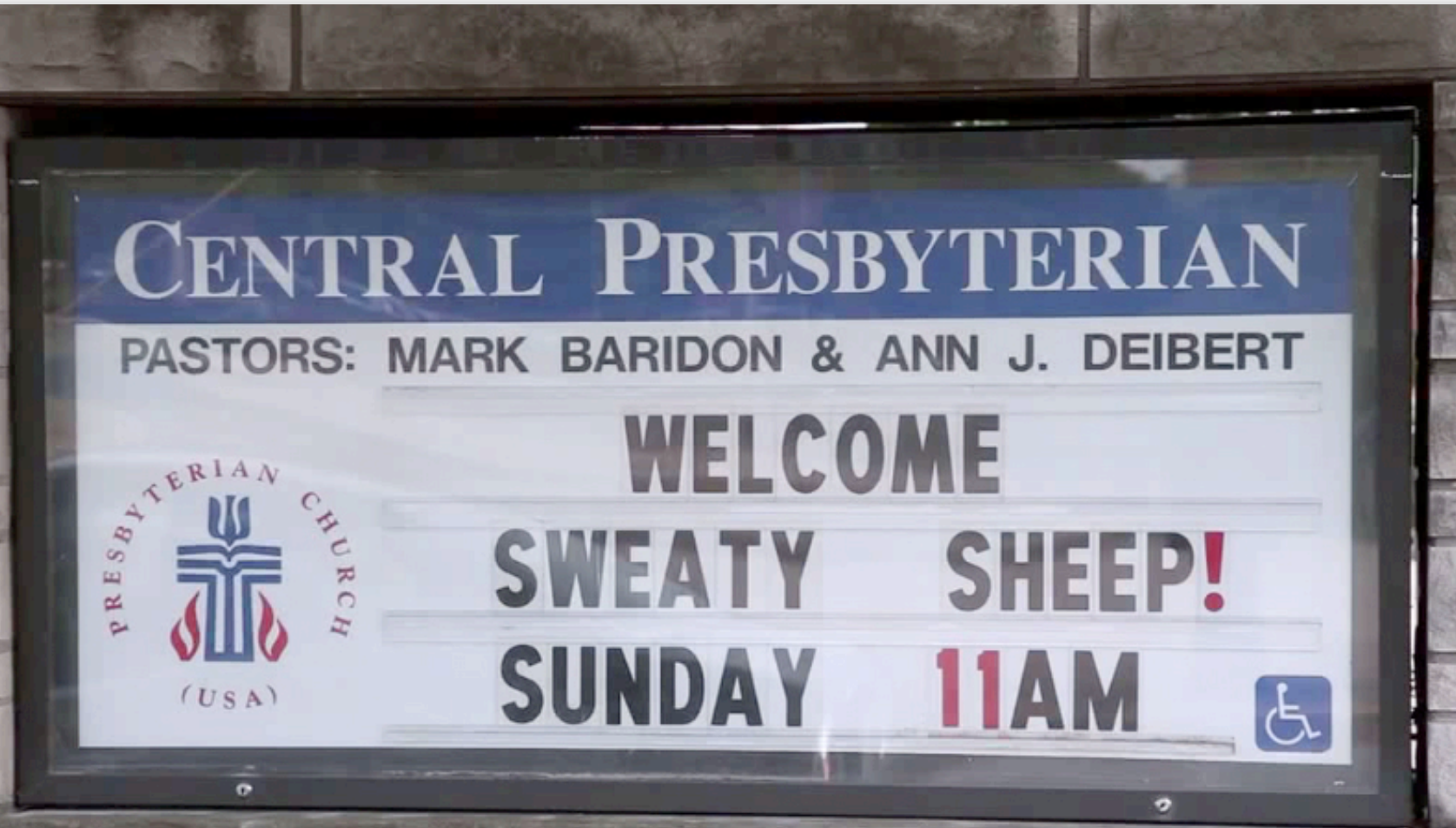
Seattle, Washington "Ten years from now, I want my eight-year-old son, Cameron, to know that we tried to follow Jesus," says Brandon Bailey, ordained candidate for ministry and organizing pastor for a new missional community being formed in the North Puget Sound Presbytery. "

[Read More >>](#)

- Inspiring
- Tools
- Connections

# Equipping

- Two new videos



# Equipping

- Two new videos
- Get Into The Game





# Mid Council Handbook

- Legal/Liability Concerns



# **What Are You Hearing?**



# What Are You Hearing?



**“COME AND SEE WHAT  
GOD HAS DONE!”**

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**PC(USA) MISSION IN  
KOREA**

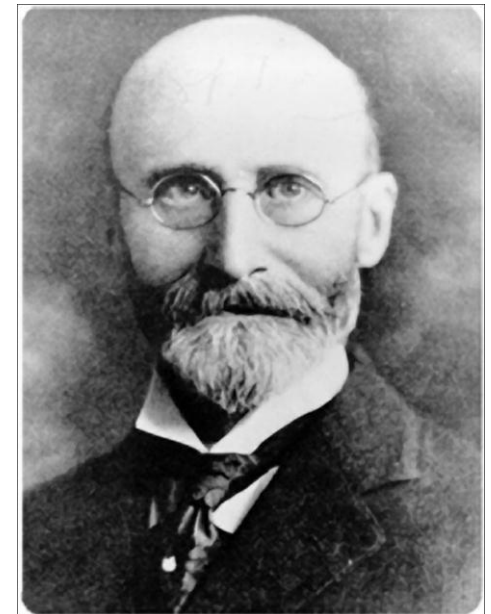
# The Holy Spirit Precedes Mission Work

1876 - Baek Hong Joon and three other Koreans were baptized in Manchuria for the first time

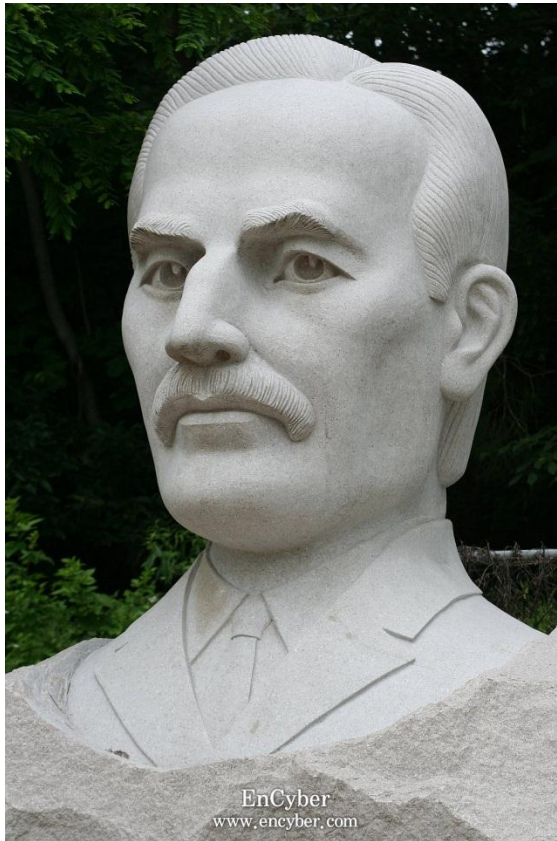


1884 - Suh Sang Ryun established Sorae Church in his hometown of Sorae, Hwanghae Province

Dr. Horace Allen from the American Presbyterian Church arrived in Korea and started the medical ministry



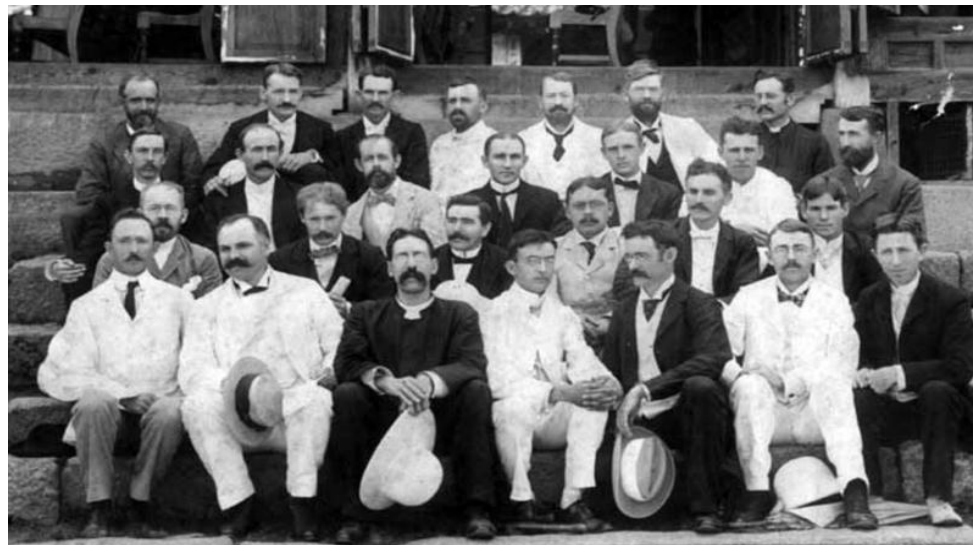
# 1885 - Rev. Horace G. Underwood from the Presbyterian Church of North America arrived in Korea and started his missionary work for the evangelization of Korea





# Getting Organized

1893 - The Presbyterian Mission Council was formed



*The Presbyterian Council, 1901.*

<i>Fate</i> (Pres. U.S.)	<i>Adams</i> (Pres. USA)	<i>Harrison</i> (Pres. U.S.)	<i>Whittens</i> (Pres. USA)	<i>Loelton</i> (Pres. USA)	<i>Swallen</i> (Pres. USA)	<i>Engel</i> (Aus.)
<i>Moffitt</i> (Pres. USA)	<i>Macrae</i> (Can.)	<i>Winton</i> (Pres. USA)		<i>Bull</i> (Pres. U.S.)	<i>Bruce</i> (Pres. USA)	<i>Hunt</i> (Pres. USA)
<i>Ross</i> (Pres. USA)	<i>Sidobotham</i> (Pres. USA)		<i>Robb</i> (Can.)	<i>Bernhisal</i> (Pres. USA)	<i>Miller</i> (Pres. USA)	<i>Blair</i> (Pres. USA)
<i>Jurkin</i> (Pres. U.S.)	<i>Foote</i> (Can.)	<i>Adams</i> (Aus.)	<i>Miller</i> (Pres. USA)	<i>Gale</i> (Pres. USA)	<i>Shors</i> (Pres. USA)	<i>Bar</i> (Pres. USA)

*Building in rear is old Y.M.C.A. property near Pagoda Park. Since 1893 all Presbyterian missions operating in Korea, i.e. Presbyterian U.S., and USA, the Australian and later the Canadian*

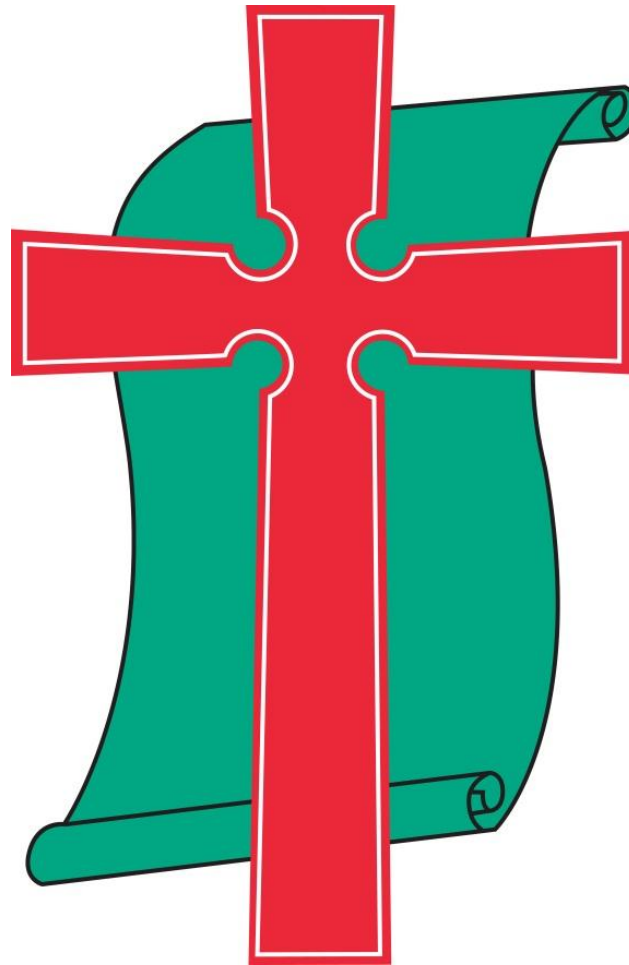
# 1901 - Presbyterian Mission Council reorganized into the Chosun Presbyterian Church Council



1912 - The General Assembly of the Chosun Presbyterian Church was organized



# 1949 - Changed name to Presbyterian Church of Korea



# Continuing Partnership

- PCUSA continues to remain engaged in the mission and ministry in partnership with the Presbyterian Church of Korea.
- PCUSA is committed to ongoing ministry in partnership with PCK. One of the best expressions of this partnership takes place through the YAV program located in Daejeon at Hannam University.



## 2010 - Hannam University welcomed 3 Young Adult Volunteers to continue and strengthen the relationship between PCK and PCUSA





**How Do We Account for Such Growth?**

# The Nevius Plan

1. Christians should continue to live in their neighborhoods and pursue their occupations, being self-supporting and witnessing to their co-workers and neighbors.
2. Missions should only develop programs and institutions that the national church desired and could support.
3. The national churches should call out and support their own pastors.
4. Churches should be built in the native style with money and materials given by the church members.
5. Intensive biblical and doctrinal instruction should be provided for church leaders every year.





**ENGLISH MINISTRIES**  
**IN THE KOREAN AMERICAN**  
**CONTEXT: PROFILES & QUESTIONS**

**JIN S. KIM, EM FIELD STAFF**

**SUN BAI KIM, KOREAN EMERGING MINISTRIES**

**RHASHIELL HUNTER, DIRECTOR**

**RACIAL ETHNIC & WOMEN'S MINISTRIES**

# **ALIVE MINISTRY**

**OF KOREAN YOUNGNAK PRESBYTERIAN CHURCH OF HOUSTON  
EM PASTOR PAUL HOANG**

- **Alive is an English Ministry of YoungNak Presbyterian Church in Houston, TX founded Jan. 11, 2009.**
- **Currently, the ministry consists of children, youth, young adults & families representing 7 ethnic cultures including Korean, Mexican, African-American, Guatemalan, Honduran, Japanese & Vietnamese.**

# ALIVE CHILDREN'S MINISTRY

VBS 2012



# ALIVE YOUTH & YOUNG ADULTS



# NEW MERCY COMMUNITY CHURCH

(AN INDEPENDENT CHURCH IN HACKENSACK, NJ)  
EM PASTOR KEE WON HUH

- **New Mercy is a community of ordinary, broken people who find hope in an extraordinary God.**
- **This “Church for the Broken” rests on four foundational principles: Holistic Approach, Community Focus, Team-based Leadership, and Missional Outlook.**

# NEW MERCY COMMUNITY CHURCH

(AN INDEPENDENT CHURCH IN HACKENSACK, NJ)

EM PASTOR KEE WON HUH



# ENGLISH MINISTRY

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PMA Board 09/2012

OF KOREAN PRESBYTERIAN CHURCH OF WESTCHESTER, NY  
EM PASTOR JONAH SO

- The English Ministry of KPCoW was organized in 1998 under the auspices of the Session.
- The worship services are a blend of contemporary and traditional elements. On occasion, the EM will worship together with the parent congregation.
- The church has been growing in numbers and diversity due to the increase in mixed marriages and new membership from the surrounding neighborhoods.
- This dynamic and flourishing EM in Westchester is struggling to be faithful between the push of growing ethnic diversity and the pull of its Korean immigrant heritage.



# ENGLISH MINISTRY

OF KOREAN PRESBYTERIAN CHURCH OF WESTCHESTER, NY  
EM PASTOR JONAH SO



# HARVEST

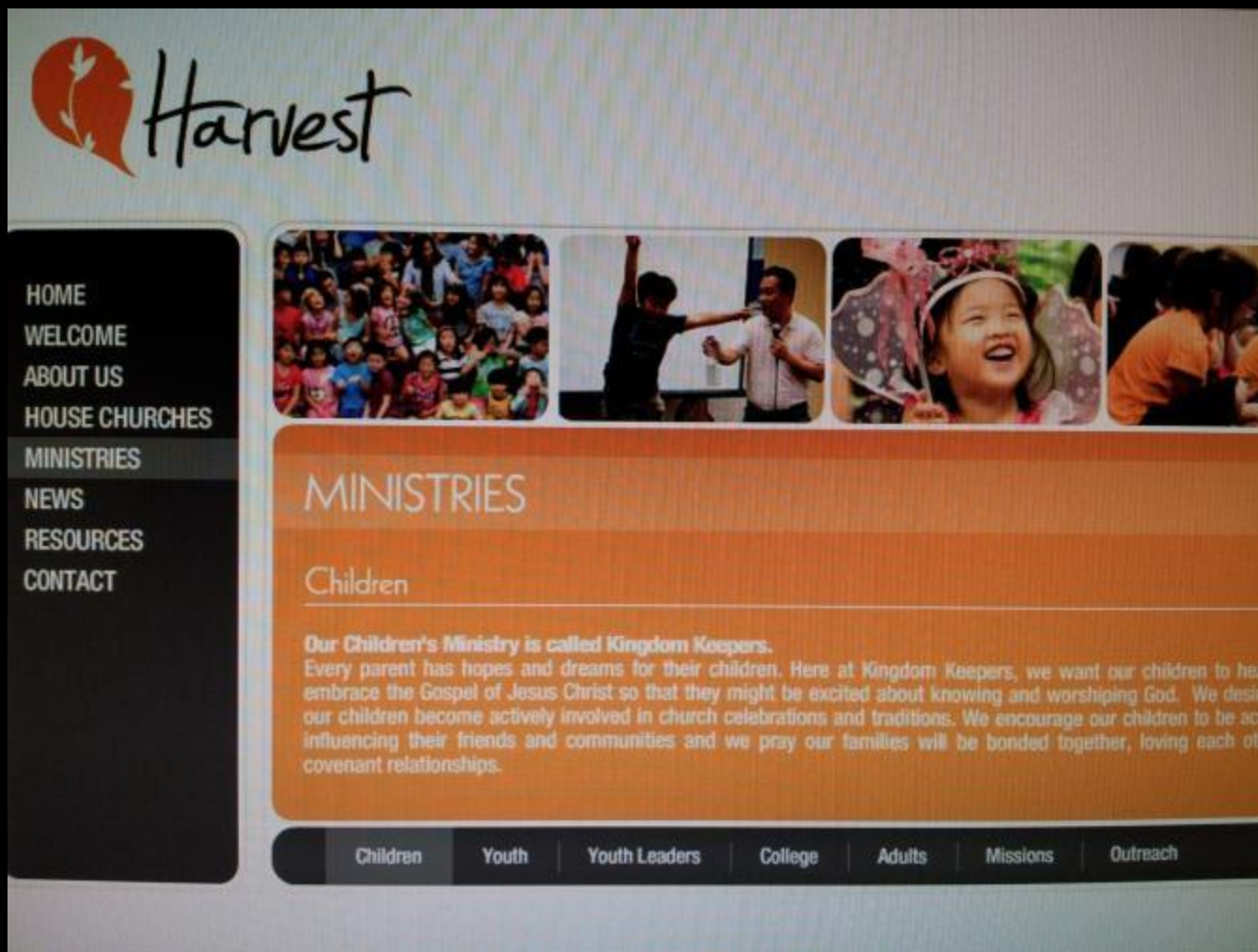
Appendix 7 - Page 9 of 22  
PMA Board 09/2012

KOREAN PRESBYTERIAN CHURCH OF ORLANDO / VISION CHURCH  
EM PASTOR DAVID LARRY KIM

- Harvest is the English Ministry of KPCO, an evangelical church in the Presbyterian Church (USA) whose core values include being a Gospel-centered, house church-driven, inter-generational congregation.
- House churches are central to our ministry at Harvest as smaller groups drive spiritual growth among today's young adults.
- The house church is where faith is lived out and evangelism takes place in genuine community.

# HARVEST

## CREATIVE ONLINE PRESENCE



**Harvest**

- HOME
- WELCOME
- ABOUT US
- HOUSE CHURCHES
- MINISTRIES**
- NEWS
- RESOURCES
- CONTACT

**MINISTRIES**

Children

**Our Children's Ministry is called Kingdom Keepers.**  
Every parent has hopes and dreams for their children. Here at Kingdom Keepers, we want our children to hear, embrace the Gospel of Jesus Christ so that they might be excited about knowing and worshiping God. We desire our children become actively involved in church celebrations and traditions. We encourage our children to be active in influencing their friends and communities and we pray our families will be bonded together, loving each other in covenant relationships.

Children | Youth | Youth Leaders | College | Adults | Missions | Outreach

# **KARIS COMMUNITY FELLOWSHIP**

**OF KOREAN COMMUNITY PRESBYTERIAN CHURCH OF ATLANTA**  
**EM PASTOR B. DANIEL KIM**

- **Karis strives to make God known by building Christ-centered communities in the Atlanta area and to the ends of the earth. This congregation consists of college students, singles and young adults.**
- **Our ministry is guided by these core values:**
  - **Truth**
  - **Grace**
  - **Discipleship**
  - **Authenticity**
  - **Relevance**
  - **Passion**
  - **Integrity**

# KARIS COMMUNITY FELLOWSHIP

OF KOREAN COMMUNITY PRESBYTERIAN CHURCH OF ATLANTA  
EM PASTOR B. DANIEL KIM



**UNITED LIFE MINISTRY**  
**OF KOREAN UNITED PRESBYTERIAN CHURCH OF SEATTLE**  
**EM PASTOR BENJAMIN PARK**

- **United Life is a gathering of followers of Jesus Christ and a ministry of God's unexpected love. We believe that...**
- **ULM is made up of about 2/3 college students and 1/3 young adult professionals who recently organized a night of worship and testimonies called "Lovesick" that was attended by over 200 youth, college and young adults from all over Seattle.**

# UNITED LIFE MINISTRY HOSTS THE ANNUAL KOREAN AMERICAN STUDENT EMPOWERMENT (KASE) CONFERENCE UNDER PASTOR BEN PARK'S (FAR LEFT) LEADERSHIP



KASE (Korean American Student Empowerment) is a national gathering designed to call and equip today's generation of college students to follow Jesus Christ in their churches, families and campuses, and to address the challenges that are unique to the Asian American experience as young adult Christians.

# KASE2011

## SEATTLEWA

08.09.2011 - 08.12.2011

Exchanging apathy for sympathy  
Facing calamity with serenity



SOAKING IN THE HOPE OF THE KINGDOM.

# let it REIGN

COLLEGE LEADERSHIP CONFERENCE

for more information/registration please go to: <http://kaseconference.org/>

# NEW HOPE CHURCH

(AN INDEPENDENT CHURCH IN METRO DETROIT)  
EM PASTOR DAVID SHINN

- **New Hope Church is a multi-ethnic and multi-generational congregation launched by the historic Korean Presbyterian Church of Metro Detroit to serve both the Detroit and Ann Arbor areas.**
- **Drawing from roots in English Ministries of both Korean American and Asian American churches, New Hope seeks to act as a living bridge between people of various cultures and backgrounds through intimate Bible-based worship and home groups.**
- **David Shinn is a native of Taiwan and a graduate of Princeton Seminary.**





# NEW HOPE CHURCH

(AN INDEPENDENT CHURCH IN METRO DETROIT)

EM PASTOR DAVID SHINN



2012 Men's Retreat

**NOW FOR SOME QUESTIONS...**

## CROSS-CULTURAL LEADERSHIP?

- In the past, the central questions in the Korean immigrant church context seemed to be
  - “How do we do EM better?” or
  - “How do we make the EM/KM relationship better?”
- In a post-Christendom, post-denominational, globalized world, can EM leaders seize the opportunity to use their cross-cultural upbringing and skills to advance English Ministries beyond ethnic specialization?

AFFINITY MINISTRY OR TRULY  
LOCAL CHURCH?

- Conventional seminary education and professional training unconsciously assumes that future ministers will do “affinity” ministry – ministry to those with shared background or values. The assumption of the stability and durability of existing institutions persists despite decades-long evidence to the contrary.
- Might the local church yet thrive if it de-emphasizes generational, sociological, cultural or ideological affinities as a way of organizing congregational life, and instead seeks to be a genuinely *local* congregation, a place of welcome for all the people in the neighborhood, however congregational leadership chooses to define that neighborhood?

## SEPARATE WAYS OR SHAPING THE FUTURE TOGETHER?

- **English Ministries are not the only ones experiencing contextual change. Korean Ministries too are undergoing rapid change.**
- **The old questions are still there, but new questions need to be addressed as the changing landscape of the Korean Ministries requires new ideas.**
- **With a shared history, values and spiritual legacy, can EM and KM leaders discuss together the theological and sociological implications of dramatic changes happening in both ministry settings and shape this open future *together*?**

**DEFENDING CHURCH-AS-USUAL  
OR RISKING NEW COMMUNITIES?**

- **Our complex society will need multiculturally proficient leaders now more than ever.**
- **More people are rejecting the status quo.**
- **Pastors will need to become sociologically elastic and adaptable to their local contexts.**
  
- **Will a new generation of young leaders take effective leadership of existing ministries.**
- **Will some even be inspired to launch new worshiping communities that may have little resemblance to church-as-usual?**

**AS WE SAY IN MINNESOTA:  
YOU BETCHA!!!**



**Report A.001**  
**Finance Committee**  
**Presbyterian Mission Agency Board**  
**September 14, 2012**

The Finance Committee reports the activities of the September 12-13, 2012 meeting.

**I. FOR CONSENT:**

**No Items to report.**

**II. FOR ACTION:**

**The Finance Committee:**

1. Approved and recommends an allocation of \$75,000 (for requests from Information Technology) from the Capital Reserve Budget. (See pages 3 and 4 of this appendix.)
2. Approved and recommends the 2013 and 2014 Revised Mission Budgets of \$84,126,423 and \$80,506,945, respectively. (See pages 5–10 of this appendix.)
3. Received the Stony Point Review Task Force Report and approved and recommends the following: (See pages 11–51 of this appendix.)
  - 1) The Task Force recommends that the Presbyterian Mission Agency Board (PMA Board) affirm and approve a path and process to establish Stony Point Center as a separate legal entity – a corporation related to the Presbyterian Church (U.S.A.) – controlled by the PMA Board and subject to the lawful directions of the General Assembly. This is not the recommendation for incorporation, but rather a recommendation that the PMA Board move toward incorporation as a way forward for Stony Point Center. This new corporate entity would have authority to make strategic decisions about long-term viability, and effectively manage the Center's program and resources.
  - 2) The Task Force recommends that a Transitional Task Team be appointed to guide this process toward incorporation.
  - 3) That the Transitional Task Team consist of:
    - a. The current Task Force members: Melissa DeRosia, Jack Hodges, Kathy Trott;
    - b. The current liaison from the Board to Stony Point Governing Board;
    - c. The chair of the Stony Point Governing Board;
    - d. Two members appointed by the Stony Point Task Force from recommendations of the Governing Board of Stony Point Center;
    - e. And that Presbyterian Mission Agency (PMA) staff support would be the Transitional Co-Directors of Stony Point Center, the Associate for Camp and Conference Ministries and members of the PMA Legal Department, all with voice but no vote.
  - 4) Upon successful incorporation, the Task Force recommends an orderly transition of services and financial support from the Presbyterian Mission Agency to the Stony Point Center, at the same time preserving and enhancing Stony Point's missional relationship with the PCUSA and PMA Board.



- 5) The Task Force recommends that should Stony Point not survive as a separate corporation or not be approved for incorporation, the Presbyterian Church have in place provisions to recoup past cost overruns and outstanding advances. The specific amounts of the overruns and advances are to be determined as of December 31, 2012.

### **III. FOR INFORMATION:**

#### **The Finance Committee:**

##### **Approved:**

1. The minutes from the May 2012 Stewardship Committee meeting
2. The Shared Services referrals from the 220<sup>th</sup> GA (2012)

##### **Received:**

1. The Foundation 2012 2<sup>nd</sup> Quarter Performance Report (227)
2. The Coordinated Loan Program report (222)
3. The General Assembly Mission and Program operating reports as of July 31, 2012 (218) and August 31, 2012 (231)
4. The Presbyterian Mission Program Fund reports as of July 31, 2012 (219) and August 31, 2012 (232)
5. The Congregational Ministries Publishing - Curriculum Publishing Program Area financials as of July 31, 2012 (220) and August 31, 2012 (233)
6. The Endowments and New Gifts Report for March to June 2012 (221)
7. The Per Capita operating reports as of July 31, 2012 (224) and August 31, 2012 (234)
8. Ghost Ranch Report as of July 31, 2012 (225) and August 31, 2012 (229)
9. Stony Point Center Report as of July 31, 2012 (226) and August 31, 2012 (230)
10. Information Technology Report (223)

ITEM A.103  
FOR ACTION

<i>FOR PRESBYTERIAN MISSION AGENCY EXECUTIVE DIRECTOR'S OFFICE USE ONLY</i>			
X	A. Finance		E. Corporate Property, Legal, Finance
	B. Justice		F. PC(USA), A Corporation
	C. Leadership		G. Audit
	D. Worshiping Communities		H. Executive Committee
			J. Nominating Committee
			K. Governance Committee
			P. Plenary

**Subject: Capital Budget Request**

**Recommendation:** That the Finance Committee approve and recommend that the Presbyterian Mission Agency Board approve an allocation of \$75,000 from the Capital Reserve Budget.

**Background:**

**Building Services submitted the following Capital Requests:**

Refresh Storage Infrastructure and Backups.....\$65,000

The current PC (U.S.A.) storage and data backup environment consists of several silos of storage and is not large enough to handle anticipated data growth rates in the next year. Additionally, the total cost of support and maintenance for all current PC (U.S.A.) storage devices is \$54,000 a year. The Information Technology department is proposing a storage and data backup solution that will consolidate all current silos of storage into one central storage unit, provide additional storage space, reduce electrical costs, increase performance, and significantly reduce the yearly cost of maintenance and support.

Connected Desktop Backup Server Replacement.....\$10,000

The Connected server we use for all of our desktop and laptop backups is over six years old now and we are paying additional warranty costs each month. At this age we typically start seeing hardware failures and recommend a replacement for the server. With the new server purchase we will also receive full warranty for the expected life of the server.

**2012 CAPITAL RESERVE ACTIVITY  
as of 7/31/2012**

	Balance 1/1/2012	Earnings/(Loss) 7/31/2012	Additions 7/31/2012	Cancellations/ Adjustments	Additional Requests	Exp 7/31/2012	Balance as of 7/31/2012
Investment	1,063,637	52,959	256,108	0	0	364,627	1,008,077
Commitments	859,927	0	8,053	0	406,200	341,100	933,079
Available (After Commitments)	203,710	52,959	248,055	0	-406,200	23,526	74,998

**CAPITAL RESERVE PROJECTION 2012-2016**

	2012 (7/31)	2013 (1/1)	2014 (1/1)	2015 (1/1)	2016 (1/1)
Available (After Commitments)	74,998	151,890	289,890	187,890	265,890
Additions:					
- Mission Budget	151,892	388,000	388,000	388,000	388,000
- Earnings	0	30,000	30,000	30,000	30,000
Total Additions :	151,892	418,000	418,000	418,000	418,000
Total Available :	226,890	569,890	707,890	605,890	683,890
Allocations:					
- Requested	75,000	0	0	0	0
- Anticipated :					
Building Services	0	180,000	395,000	320,000	235,000
Finance and Accounting	0	0	0	0	0
Mail Services	0	10,000	0	0	0
Communication Funds Development	0	0	0	0	0
Information Technology	0	85,000	120,000	20,000	0
Presbyterian Distribution Center	0	5,000	5,000	0	0
- Total Anticipated	0	280,000	520,000	340,000	235,000
Total Allocations :	75,000	280,000	520,000	340,000	235,000
Projected Ending Balance (12/31)	151,890	289,890	187,890	265,890	448,890

**ITEM A.102  
FOR ACTION**

<i>FOR PRESBYTERIAN MISSION AGENCY EXECUTIVE DIRECTOR'S OFFICE USE ONLY</i>			
X	A. Finance		E. Corporate Property, Legal, Finance
	B. Justice		F. PC(USA), A Corporation
	C. Leadership		G. Audit
	D. Worshipping Communities		H. Executive Committee
			J. Nominating Committee
			K. Governance Committee
			P. Plenary

**Subject: 2013 and 2014 Adjusted Presbyterian Mission Agency Budget**

**Recommendation:**

That the Finance Committee approve and recommend to the Presbyterian Mission Agency Board (PMAB) the 2013 and 2014 Revised Mission Budgets of \$84,126,423 and \$80,506,945, respectively.

**Background:**

The 2013-2014 Mission Budget was submitted to the General Assembly for action at the meeting in July 2012, where it was approved and adopted. The 2013-2014 Adjusted PMA Mission Budget builds on the adopted budget, and it is based on the following adjustments:

1. The total 2013 Revised Budget is \$84,126,423 a net increase of \$2,550,358 from the budget approved in July.
2. The 2013 Revised Budget reflects an increase of \$266,000 in unrestricted funding for 2013, funded from PMPF. Funding for the other increases will come from available restricted sources.
3. The total 2014 Revised Budget is \$80,506,945, a net increase of \$2,310,915 from the budget approved in July.
4. The 2014 Revised Budget reflects an increase of \$247,000 in unrestricted funding for 2014, funded from PMPF. Funding for the other increases will come from available restricted sources.

The tables below present a summary of the major changes included in the 2013 and 2014 revised budgets.

PMA Mission Expenditures Budget	2013 Approved Budget	2013 Revised Budget	Increase (Decrease)
Executive Director	1,404,336	1,395,706	(8,630)
Communications & Funds Development	1,954,865	1,923,591	(31,274)
Mission	68,289,079	70,893,123	2,604,044
Shared Services	2,030,232	2,030,232	0
Other	7,897,552	7,883,770	(13,782)
Total Expenditures	81,576,064	84,126,423	2,550,358

PMA Mission Expenditures Budget	2014 Approved Budget	2014 Revised Budget	Increase (Decrease)
Executive Director	1,439,751	1,319,390	(120,361)
Communications & Funds Development	2,016,200	1,993,973	(22,227)
Mission	66,246,997	68,710,880	2,463,883
Shared Services	2,015,494	2,015,494	0
Other	6,477,588	6,467,208	(10,380)
Total Expenditures	78,196,030	80,506,945	2,310,915

**Major components**

- World Mission for Mission Personnel, regional liaisons and new missionary support \$1.9 million increase each year.
- Financial implications \$523,125 for 2013 and \$423,186 for 2014 increase to expenses related to actions approved at General Assembly.
- Racial Ethnic and Women’s Ministries for Leadership Development \$140,000 each year.
- Evangelism and Church Growth for Collegiate Ministries UKIRK \$47,500 each year.
- Two \$1M gifts received in 2012 utilized in 2013-14.
- Decreased unrestricted revenue projections \$100,000 each year.
- Reductions in ministry programs

PRESBYTERIAN MISSION AGENCY  
2013 RECEIPTS BUDGET

SOURCE OF FUNDING	MISSION BUDGET		GRAND TOTAL
	UNRESTRICTED	RESTRICTED	
<b>I BASIC MISSION SUPPORT</b>			
Shared Mission Support	8,500,000		8,500,000
Directed Mission Support		3,500,000	3,500,000
<b>II CHURCHWIDE SPECIAL OFFERINGS</b>			
Christmas Joy		4,200,000	4,200,000
One Great Hour of Sharing		7,100,000	7,100,000
Peacemaking		900,000	900,000
Pentecost		900,000	900,000
<b>III OTHER SPECIFIC APPEALS</b>			
Emergency and Disaster Relief		2,500,000	2,500,000
Extra Commitment		9,100,000	9,100,000
Mission Initiative-MIJHH			
Special Missionary Support		140,000	140,000
Hunger		600,000	600,000
Theological Education Fund		1,400,000	1,400,000
<b>IV ADDITIONAL FORMS OF GIVING</b>			
Presbyterian Women	350,000	403,862	753,862
Bequests & Annuities	2,000,000	150,000	2,150,000
Other Gifts		99,000	99,000
Validated Mission Support			
Grants from Outside Foundations		100,000	100,000
<b>V ENDOWMENTS, INTEREST &amp; DIVIDENDS</b>			
PC( USA) Restricted Endowment Funds		5,232,719	5,232,719
PC( USA) Unrestricted Endowment Funds	5,798,046		5,798,046
Presbyterian Mission Program Fund	200,000		200,000
Outside Trusts	900,000	120,000	1,020,000
Jinishian		1,393,663	1,393,663
Short Term Investments	600,000	300,000	900,000
<b>VI OTHER</b>			
Enterprise Fund, Hubbard	15,000	149,719	164,719
Partner Churches and Other		117,000	117,000
Sales: Curriculum		2,148,403	2,148,403
Sales: Program Services		8,513,645	8,513,645
Sale: Resources		1,992,973	1,992,973
PMPF Allocation		132,596	132,596
<b>TOTAL CURRENT RECEIPTS</b>	<b>18,363,046</b>	<b>51,193,580</b>	<b>69,556,626</b>
<b>UTILIZATION OF PRIOR YEAR ACCUM'N</b>	<b>2,383,865</b>	<b>12,185,932</b>	<b>14,569,797</b>
<b>TOTAL SOURCES OF FUNDING</b>	<b>20,746,911</b>	<b>63,379,512</b>	<b>84,126,423</b>

PRESBYTERIAN MISSION AGENCY  
2013 EXPENDITURE BUDGET

BUDGETED ENTITY	UNRESTRICTED	RESTRICTED	GRAND TOTAL
<b>I Executive Director</b>			
Executive Administrator	600,881	794,826	1,395,706
Total Executive Director	600,881	794,826	1,395,706
<b>II Communications and Funds Development</b>			
Mission Resources	92,621	1,830,970	1,923,591
Total Communications and Funds Development	92,621	1,830,970	1,923,591
<b>III Mission</b>			
Deputy Executive Director	726,038	352,942	1,078,979
Vocation	367,808	1,646,912	2,014,720
Theology Worship and Education	2,581,078	4,938,671	7,519,748
Evangelism and Church Growth	1,945,648	6,494,561	8,440,210
Compassion Peace and Justice	2,262,291	14,889,826	17,152,117
World Mission	7,411,416	21,271,443	28,682,860
Racial Ethnic and Women's Ministries	2,580,876	3,423,613	6,004,489
Total Mission	17,875,156	53,017,968	70,893,123
<b>IV Shared Services</b>			
Finance and Accounting	0	113,851	113,851
Information Technology	0	213,853	213,853
Presbyterian Distribution Services	0	1,071,895	1,071,895
Mail, Print Services	0	150,000	150,000
Facilities	0	480,633	480,633
Total Shared Services	0	2,030,232	2,030,232
<b>V Other</b>			
Insurance	0	1,575,388	1,575,388
Board of Pensions	85,391	2,046,784	2,132,175
ECO Agency	51,596	1,996,799	2,048,395
Mission Partnership	2,041,266	86,546	2,127,812
Total Other	2,178,254	5,705,516	7,883,770
<b>Total Expenditures</b>	<b>20,746,911</b>	<b>63,379,512</b>	<b>84,126,423</b>

PRESBYTERIAN MISSION AGENCY  
2014 RECEIPTS BUDGET

SOURCE OF FUNDING	MISSION BUDGET		GRAND TOTAL
	UNRESTRICTED	RESTRICTED	
<b>I BASIC MISSION SUPPORT</b>			
Shared Mission Support	8,000,000		8,000,000
Directed Mission Support		3,500,000	3,500,000
<b>II CHURCHWIDE SPECIAL OFFERINGS</b>			
Christmas Joy		4,200,000	4,200,000
One Great Hour of Sharing		7,100,000	7,100,000
Peacemaking		900,000	900,000
Pentecost		900,000	900,000
<b>III OTHER SPECIFIC APPEALS</b>			
Emergency and Disaster Relief		2,500,000	2,500,000
Extra Commitment		9,100,000	9,100,000
Mission Initiative-MIJHH			
Special Missionary Support		140,000	140,000
Hunger		600,000	600,000
Theological Education Fund		1,300,000	1,300,000
<b>IV ADDITIONAL FORMS OF GIVING</b>			
Presbyterian Women	330,000	405,915	735,915
Bequests & Annuities	2,000,000	150,000	2,150,000
Other Gifts			
Validated Mission Support			
Grants from Outside Foundations		100,000	100,000
<b>V ENDOWMENTS, INTEREST &amp; DIVIDENDS</b>			
PC( USA) Restricted Endowment Funds		4,767,807	4,767,807
PC( USA) Unrestricted Endowment Funds	5,266,584		5,266,584
Presbyterian Mission Program Fund	200,000		200,000
Outside Trusts	850,000	120,000	970,000
Jinishian		1,266,351	1,266,351
Short Term Investments	600,000	200,000	800,000
<b>VI OTHER</b>			
Enterprise Fund, Hubbard	15,000	153,886	168,886
Other Income			
Partner Churches and Other		117,000	117,000
Sales: Curriculum		2,198,334	2,198,334
Sales: Program Services		6,899,473	6,899,473
Sale: Resources		2,009,195	2,009,195
PMPF Allocation			
<b>TOTAL FROM CURRENT RECEIPTS</b>	<b>17,261,584</b>	<b>48,627,961</b>	<b>65,889,545</b>
<b>UTILIZATION OF PRIOR YEAR ACCUM'N</b>	<b>4,261,845</b>	<b>10,355,555</b>	<b>14,617,400</b>
<b>TOTAL SOURCES OF FUNDING</b>	<b>21,523,429</b>	<b>58,983,516</b>	<b>80,506,945</b>



PRESBYTERIAN MISSION AGENCY  
2014 EXPENDITURE BUDGET

BUDGETED ENTITY	UNRESTRICTED	RESTRICTED	GRAND TOTAL
<b>I Executive Director</b>			
Executive Administrator	656,252	663,138	1,319,390
Total Executive Director	656,252	663,138	1,319,390
<b>II Communications and Funds Development</b>			
Mission Resources	138,289	1,855,684	1,993,973
Total Communications and Funds Development	138,289	1,855,684	1,993,973
<b>III Mission</b>			
Deputy Executive Director	757,901	381,313	1,139,215
Vocation	424,124	1,554,340	1,978,464
Theology Worship and Education	2,702,094	4,884,363	7,586,457
Evangelism and Church Growth	1,732,178	4,703,713	6,435,890
Compassion Peace and Justice	2,438,372	12,919,590	15,357,962
World Mission	9,288,058	20,848,193	30,136,252
Racial Ethnic and Women's Ministries	2,710,415	3,366,225	6,076,640
Total Mission	20,053,143	48,657,737	68,710,880
<b>IV Shared Services</b>			
Finance and Accounting	0	113,851	113,851
Information Technology	0	217,643	217,643
Presbyterian Distribution Services	0	1,047,666	1,047,666
Mail, Print Services	0	150,000	150,000
Facilities	0	486,334	486,334
Total Shared Services	0	2,015,494	2,015,494
<b>V Other</b>			
Insurance	0	1,732,927	1,732,927
Board of Pensions	100,010	2,042,069	2,142,079
ECO Agency	62,556	1,995,024	2,057,579
Mission Partnership	513,180	21,443	534,623
Total Other	675,745	5,791,463	6,467,208
<b>Total Expenditures</b>	<b>21,523,429</b>	<b>58,983,516</b>	<b>80,506,945</b>

**ITEM A.104  
FOR ACTION**

<i>FOR PRESBYTERIAN MISSION AGENCY EXECUTIVE DIRECTOR’S OFFICE USE ONLY</i>			
X	A. Finance		E. Corporate Property, Legal, Finance
	B. Justice		F. PC(USA), A Corporation
	C. Leadership		G. Audit
	D. Worshipping Communities		H. Executive Committee
			J. Nominating Committee
			K. Governance Committee
			P. Plenary

**Subject: Stony Point Review Task Force Report and Recommendation**

**Recommendation:**

The Stony Point Review Task Force (“Task Force”) provides the attached report to the Committee in response to the Task Force’s charge for communication to the Presbyterian Mission Agency Board (“Board”), and recommends the Committee approve and recommend the following to the Board for its approval:

1. The Task Force recommends that the Presbyterian Mission Agency Board (PMA Board) affirm and approve a path and process to establish Stony Point Center as a separate legal entity – a corporation related to the Presbyterian Church (U.S.A.) – controlled by the PMA Board and subject to the lawful directions of the General Assembly. This is not the recommendation for incorporation, but rather a recommendation that the PMA Board move toward incorporation as a way forward for Stony Point Center. This new corporate entity would have authority to make strategic decisions about long-term viability, and effectively manage the Center’s program and resources.
2. The Task Force recommends that a Transitional Task Team be appointed to guide this process toward incorporation.
3. That the Transitional Task Team consist of:
  - a. The current Task Force members: Melissa DeRosia, Jack Hodges, Kathy Trott;
  - b. The current liaison from the Board to Stony Point Governing Board;
  - c. The chair of the Stony Point Governing Board;
  - d. Two members appointed by the Stony Point Task Force from recommendations of the Governing Board of Stony Point Center;
  - e. And that Presbyterian Mission Agency (PMA) staff support would be the Transitional Co-Directors of Stony Point Center, the Associate for Camp and Conference Ministries and members of the PMA Legal Department, all with voice but no vote.
4. Upon successful incorporation, the Task Force recommends an orderly transition of services and financial support from the Presbyterian Mission Agency to the Stony Point Center, at the same time preserving and enhancing Stony Point’s missional relationship with the PCUSA and PMA Board.
5. The Task Force recommends that should Stony Point not survive as a separate corporation or not be approved for incorporation, the Presbyterian Church have in place provisions to recoup past cost overruns and outstanding advances. The specific amounts of the overruns and advances are to be determined as of December 31, 2012.

**Background:**

On September 22, 2011, the General Assembly Mission Council<sup>1</sup> created the Stony Point Task Force (Task Force):

“Approve that the Presbytery Mission Agency Board create a task force as follows:

- A. The Task Force will be comprised of four members selected by the Chair of the Presbytery Mission Agency Board, two members each from the Stewardship and Evangelism Committees, and will be supported by PMA staff.
- B. The Task Force will study the missional alignment, viability, financial sustainability, and management performance of Stony Point Conference Center.
- C. The Task Force will bring to the February 2012 Presbyterian Mission Agency Board meeting a report and recommendation concerning all of the elements in Subsection B.”<sup>2</sup>

The Task Force has convened in many face-to-face meetings, conference calls, a meeting with Stony Point Centers 23-member Governing Board (Current Board), and extensive face-to-face interviews with members of the PMA staff including: Joey Bailey (Deputy Executive Director and CFO), Kristine Baker (Risk Manager), Martha Clark (Director of Legal/Risk Management Services Office and General Counsel), April Davenport (Associate General Counsel), Roger Dermody (Deputy Executive Director/Mission), Eric Hoey (Director of Evangelism and Church Growth), Mike Kirk (Associate General Counsel), Sara Lisherness (Director of Compassion, Peace and Justice), Tim Quinn (Assistant Treasurer), Dottie Smith (Director and Treasurer), and Linda Valentine (Executive Director).

The Task Force held face-to-face meetings with staff at Stony Point Center: Rick and Kitty Ufford-Chase (Transitional Co-Directors), Donna Costa (Manger Food Services), Karen Kaufman (Administrative Assistant to the Directors), Linda Pagano (Business Manager and HR), Mary Romano (Manager Reservations), Paula Sandusky (Manager IT and Communications), Geeta Seemungle (Manager Housekeeping), and John Taylor (Manager Conference Services).

The Task Force is very grateful for the cooperation and gracious responses of all parties and particularly lifts up the excellent staff who supported our work.

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<sup>1</sup>The 220<sup>th</sup> General Assembly (2012) approved the name change of the General Assembly Mission Council to the Presbyterian Mission Agency Board.

<sup>2</sup>PMA Board minutes of September 21-23, 2011. At their February 2012 meeting, the PMA Board, at the request of the Task Force, changed the date for this Report and Recommendations to September 2012.

# The Report of the Stony Point Review Task Force to the Presbyterian Mission Agency Board

September 21<sup>st</sup> 2012

## I. Introduction and Preview

Stony Point Center began as a training ground for mission leaders. Down through the years, parcels of property have been gifted to Stony Point with the purpose of training ecumenical groups of leaders in world cultures so they could go forth and be servants in mission throughout the world. Stony Point was known as a place of international hospitality and served as a home and place of refuge for retired, disabled or furloughed missionaries.

The current emphasis and program of Stony Point continues this tradition and translates it into the present day. Now the focus is on preparing persons for service and exposing them to different cultures and faiths so they may better represent God in the world. Today, with the whole Church, Stony Point Center dreams of how a new generation of leaders will carry out God's mission in a vastly different and more connected world.

On September 22, 2011, the General Assembly Mission Council<sup>1</sup> created the Stony Point Task Force (Task Force) to conduct a full study of the Stony Point Center's operations, program and mission alignment. The Task Force found itself coming to a strong consensus that Stony Point Center has a place in the broader mission of the Presbyterian Church (U.S.A.). While a new form of governance will be necessary, the Center must continue and be strengthened.

The following recommendations are intended to reach the goal of a renewed Stony Point.

1. The Task Force recommends that the Presbyterian Mission Agency Board (PMA Board) affirm and approve a path and process to establish Stony Point Center as a separate legal entity – a corporation related to the Presbyterian Church (U.S.A.) – controlled by the PMA Board and subject to the lawful directions of the General Assembly. This is not the recommendation for incorporation, but rather a recommendation that the PMA Board move toward incorporation as a way forward for Stony Point Center. This new corporate entity would have authority to make strategic decisions about long-term viability, and effectively manage the Center's program and resources.

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<sup>1</sup> The 220<sup>th</sup> General Assembly (2012) changed the name of the General Assembly Mission Council to Presbyterian Mission Agency Board (PMAB). For clarity and consistency, regardless of any prior context we will use the new terminology: Presbyterian Mission Agency Board (PMAB) and Presbyterian Mission Agency Staff.

2. The Task Force recommends that a Transitional Task Team be appointed to guide this process toward incorporation.
3. Upon successful incorporation, the Task Force recommends an orderly transition of services and financial support from the Presbyterian Mission Agency to the Stony Point Center, at the same time preserving and enhancing Stony Point's missional relationship with the PCUSA and PMA Board.
4. The Task Force recommends that should Stony Point not survive as a separate corporation or not be approved for incorporation, the Presbyterian Church have in place provisions to recoup past cost overruns and outstanding advances. The specific amounts of the overruns and advances are to be determined as of December 31, 2012.

The Task Force is fully cognizant of the bold character of these recommendations. We acknowledge to not being satisfied with a descriptive report on past and current practices. As a result of our study and explorations, the Task Force believes the Spirit has been leading us to be prescriptive with specific, forward-looking recommendations. We believe these recommendations preserve what has been while creating a new order.

This Task Force – and we are grateful for your appointment and the opportunity it has provided – candidly recognizes the difficulties and challenges Stony Point will encounter. Never-the-less, we believe our recommendations provide the opportunity for Stony Point Center to move forward as a mission arm of the PMA Board.

## **II. Charge from the Presbyterian Mission Agency Board**

On September 22, 2011, the General Assembly Mission Council<sup>2</sup> created the Stony Point Task Force (Task Force):

“Approve that the Presbytery Mission Agency Board create a task force as follows:

- A. The Task Force will be comprised of four members selected by the Chair of the Presbytery Mission Agency Board, two members each from the Stewardship and Evangelism Committees, and will be supported by PMA staff.
- B. The Task Force will study the missional alignment, viability, financial sustainability, and management performance of Stony Point Conference Center.
- C. The Task Force will bring to the February 2012 Presbyterian Mission Agency Board meeting a report and recommendation concerning all of the elements in Subsection B.”<sup>3</sup>

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<sup>2</sup>Again, we refer you to the new terminology highlighted in footnote #1.

The PMA Board Chair (Mike Kruse) appointed Clay Antioguia (Evangelism), Jack Hodges (Stewardship), Kathy Trott (Stewardship) and Melissa DeRosia (Evangelism), with Brian Frick as staff support. The Task Force elected Melissa DeRosia as chair.

The Task Force has convened in many face-to-face meetings, conference calls, a meeting with Stony Point Centers 23-member Governing Board (Current Board), and extensive face-to-face interviews with members of the PMA staff including: Joey Bailey (Deputy Executive Director and CFO), Kristine Baker (Risk Manager), Martha Clark (Director of Legal/Risk Management Services Office and General Counsel), April Davenport (Associate General Counsel), Roger Dermody (Deputy Executive Director/Mission), Eric Hoey (Director of Evangelism and Church Growth), Mike Kirk (Associate General Counsel), Sara Lisherness (Director of Compassion, Peace and Justice), Tim Quinn (Assistant Treasurer), Dottie Smith (Director and Treasurer), and Linda Valentine (Executive Director).

The Task Force held face-to-face meetings with staff at Stony Point Center: Rick and Kitty Ufford-Chase (Co-Directors), Donna Costa (Manger Food Services), Karen Kaufman (Administrative Assistant to the Directors), Linda Pagano (Business Manager and HR), Mary Romano (Manager Reservations), Paula Sandusky (Manager IT and Communications), Geeta Seemungle (Manager Housekeeping), and John Taylor (Manager Conference Services).

The Task Force is very grateful for the cooperation and gracious responses of all parties and particularly lifts up the excellent staff supporting our work.

### **III. Areas of Review**

The Task Force was specifically commissioned to review the following areas. The Stony Point Center Governing Board has also created a Business Plan which speaks to the vitality of these areas.<sup>4</sup> We commend the Business Plan as a necessary part of our report.

#### **A. Missional Alignment**

The Stony Point Center Governing Board has repeatedly reaffirmed their commitment to inspire, equip and connect the witness of the Presbyterian Church by focusing on the ways Stony Point Center serves as a prophetic community of worship and prophetic discipleship.

At the March 2011, meeting of the PMA Board, the Governing Board of Stony Point Center presented a report, "Missional and Financial Sustainability Plan - a Way

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<sup>3</sup>PMA Board minutes of September 21-23, 2011. At their February 2012 meeting, the PMA Board, at the request of the Task Force, changed the date for this Report and Recommendations to September 2012.

<sup>4</sup>The Stony Point Center Business Plan is a necessary Part of this Report. The document is attached and made a part of this Report.

Forward." This report reflects on their rich legacy as a place where the church has gathered to learn ecumenical mission practices, faith-based human rights initiatives, and the radical hospitality of cultural traditions.

The Task Forces notes that the March 2011 Report also responds to the Covenant between the Stony Point Center and the PMA Board, as approved in 2008.

As Stony Point Center builds on the foundations of its history and looks toward the future, they are guided by their Mission Statement:

“Stony Point Center, modeling the love of Jesus, welcomes people of all faiths and nations to discern, discover, learn and lead. Together, bold dreamers experience the movement of God's Spirit to create pathways to peace, nonviolence and justice.”<sup>5</sup>

These words resonate as Stony Point Center responds to God's call to be a place where young adults, faith-based leaders, missional thinkers, partners in peacemaking, leaders and organizers of change in the institutional church come to rest, study, build relationships, develop strategies, and nurture the creative spirit within.

The Stony Point Governing Board has drafted a new “Stony Point Center 2012 Business Plan”. The “2012 Business Plan” reaffirms the commitment of the Story Point Governing Board to honor and further the witness of the Presbyterian Church (USA) in the world.

One way is the manner in which Stony Point Center serves as a community of mission practice. The Center is concerned with health and vibrancy of local congregations and leaders. They have hosted Latino, Korean, Anglo and Ghanaian Presbyterian Church groups:

- “Seeds of God” is the “nested” Korean church meeting at Stony Point Center every Sunday,
- “Farm the Land, Grow the Sprit” a multi-faith young adult intern program, and
- “UNCO” an “un-conference” for church leaders, pastors, families, and seminarians to worship and experience an open space discussion on the church and its future.

The Community of Living Traditions (CLT) is a partnership of Christian, Muslim, Jewish and other religious traditions that have committed together to the study and practice of nonviolence in communal living at Stony Point Center.

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<sup>5</sup> Adopted by Story Point Governing Board in 2008

CLT is exploring new ground - both exciting and difficult; this covenant is not easy or facile. The vision is for CLT to be a prophetic witness as a model of hospitality, dialogue and partnership, a place where all God's people are welcome.

Increasingly, Stony Point Center's identity is intertwined with what it means to nurture multi-faith partnerships in our pluralistic and global society. The PMA Board's focus on "global discipleship with local, national and international components" and "working to reduce distance between the different places of mission" is reflected here.

We find it compelling that the PMA Board, Stony Point Center Governing Board and the Center's Co-Directors share a covenant and commitment to directions and priorities aligned in common mission and values reflecting the commitments of the Presbyterian Church (U.S.A.).

These strategic directions emphasize the vision of being a visible witness to the gospel of Jesus Christ. The collective witness to Christ's transforming work in and through Stony Point Center is profound. By modeling God's love, Christ's transforming work, extending radical hospitality to all, and developing a multi-faith witness in the world we enhance the ministry of leaders, congregations, councils and the denomination.

The missional alignment highlights a unique witness at a national level: we are a community of mission practice in conversation and action. In Stony Point, there is a physical location, supported by the denomination, where leaders can gather to worship and learn with one another how to cross boundaries of peace and justice and be the church God is boldly calling us to be.

## **B. Viability**

In May 2010, when the PMA Board approved reorganization, Linda Valentine said the mission program of the Presbyterian Church (U.S.A.) "reflects healthy change that is adaptive to trends in the church and the world, and that is consistent with projected resources." As the denomination's financial resources continue to decrease, the PMA Board remains committed to focusing on ministries that can only be done at the national level.

Given this new reality, the Stony Point Task Force anticipates the viability of Stony Point Center to be challenged by decreasing resources in the PC(USA). While the mission alignment between Stony Point Center and the PMA Board is strong, continuing to operate Stony Point from offices in Louisville, Kentucky will not enhance the viability of resources we have to offer the world as a witness of Jesus Christ.

The core recommendation of the Task Force is to establish a path *that leads to a separate legal entity* – a corporation related to the Presbyterian Church (U.S.A.) through the PMA Board. This entity will have authority to make strategic decisions



about long-term viability, and effectively manage the program and resources of the Center.

**C. Financial Sustainability**

With the current economy, the Task Force believes the testing period negotiated in September 2007, and then put into place with a PMA Board/Stony Point Covenant approval in 2008, was not sufficient time to move Stony Point into full sustainability, even with the engagement and excellent leadership of Transitional Co-Directors Rick and Kitty Ufford-Chase. In the last three years, Stony Point Center has evidenced impressive progress toward viability with a steady decrease from a negative cash flow position. The end of 2012 will see Stony Point Center with a balanced income/expense financial page, this in a mere four years. Clearly, we can affirm the viability of Stony Point Center.

The Task Force reviewed financial information on Stony Point for, 2008-2011, a period concurrent with our country's severe financial crisis. While Stony Point felt the impact of the crisis most in 2010 due to a reduction in bookings, its recent financial picture has improved. In 2011, Stony Point's revenues exceeded budget in 2011, and are projected to improve further in 2012. Based upon an increasing number of partnerships developed by the Co-Executive Directors in the last two years, current projections indicate revenues should exceed expenses over the next few years.

In addition, Stony Point has developed a comprehensive plan to engage in fund-raising. Donations will be applied to the physical plant for maintenance and improvement of buildings and infrastructure. We believe the network developed by the Co-Executive Directors and their enthusiasm for the mission work of Stony Point will enhance and improve its financial future.

**D. Management Performance**

In December 2011, the Executive Committee of the Stony Point Center Governing Board designed a comprehensive review process with evaluations sent to board members, staff and volunteers at the Center as well as a survey group of 40 Stony Point users over the past three years.

In January 2012, Stony Point Board President Cass L. Shaw, reported to Brian Frick, Associate for Camp and Conference Ministries, that the annual performance review of the Stony Point Center Co-Directors, Rick and Kitty Ufford-Chase, was held on January 23, 2012. Their work was rated at a superior level as well as their skills, experience, passion for ministry and their dedication to the shared vision. All of this is critical for the future of Stony Point Center.

**IV. Key Recommendations**

**A. Movement Toward Incorporation**

1. The Task Force recommends PMA Board authorize a process toward the creation of Stony Point as a separate nonprofit corporation and tax-exempt under IRS 501(c)(3).
2. The Task Force recommends the process for incorporation take approximately one and one-half years so the required documents and approvals for the full functioning of Stony Point Center as a charitable 501(c)(3) tax-exempt corporation are obtained and submitted for recommendation to the 221<sup>st</sup> General Assembly (2014).
3. The Task Force recommends the new corporation's governance documents stipulate that, should Stony Point move from this originating charter or be sold, the remaining assets after legal obligations are fulfilled shall be distributed as provided by applicable fund documents, the articles of incorporation and applicable law, including repayment of any outstanding indebtedness to the PMA Board and/or Presbyterian Church (U.S.A.), A Corporation.
4. Based on what the Task Force understands of the complexities regarding the property of Stony Point Center, we also recommend exploring the possibility of a long-term lease for utilization of the new corporation.

#### **B. Transitional Task Team**

The following functions are instrumental in supporting the vision of Stony Point Center as separately incorporated:

- fulfilling Guidelines for Incorporation as set forth by the PMA Board and
- ensuring that Stony Point Center is operated in a fully transparent and fiscally responsible fashion.

The role of the Transitional Task Team will be to consult with the Stony Point Center Governing Board, Transitional Co-Directors of Stony Point, and the appropriate staff of the Presbyterian Mission Agency to do the following:

1. Using the PMA Board's "Criteria and Standards Applied by the General Assembly Council (now PMA Board) When it Considers Proposals for New Corporations" approved in March 2007, review this Task Force's recommendation and report to the PMA Board at its Fall 2013 meeting with a recommendation for or against incorporation of Stony Point Center.
2. Monitor and address the benchmarks set forth in Stony Point Center 2012 Business Plan.
3. Negotiate a long-term lease with:
  - COEMAR (Commission on Ecumenical Mission and Relations of the Presbyterian Church (U.S.A.)(f/k/a Board of Foreign Missions of the Presbyterian Church in the United States of America);

- Presbyterian Church (U.S.A.), A Corporation, successor to UPCUSA, A Corp; and
  - Presbyterian Church (U.S.A.) Foundation, successor to UPCUSA, A Corp as trustee.
4. Freeze the accumulated operational debt/losses to an agreed upon amount as of December 31, 2012. Future losses, if any, beyond regular cash flow will be kept separate.
5. The Transitional Task Team would consist of:
- The current Task Force members: Melisa DeRosia, Jack Hodges, Kathy Trott;
  - The current liaison from PMA Board to Stony Point Governing Board;
  - The chair of the Stony Point Governing Board;
  - 2 members appointed by Stony Point Task Force from recommendations of the Governing Board of Stony Point Center;
  - Serving as PMA staff support would be the Transitional Co-Directors of Stony Point, the Associate for Camp and Conference Ministries and members of the Presbyterian Mission Agency Legal Department, all with voice but no vote.

The Transitional Task Team shall report regularly to the Executive Committee of the Presbyterian Mission Agency Board.

## **V. Benchmarks for The Future**

A significant function of the Transitional Task Team is to monitor the progress and outcome of specific benchmarks towards incorporation. These benchmarks insure the new corporation will proceed and be successful.

Benchmarks are outlined below for

- Corporate Governance,
- Finance,
- Administration,
- Marketing,
- Funds Development,
- Programming, and
- Capital Expenditures for Campus Development.

These benchmarks are outlined below and provided with more detail in the “Stony Point Center 2012 Business Plan”.<sup>6</sup>

### **A. Corporate Governance**

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<sup>6</sup>Stony Point Center 2012 Business Plan. pages 6-15

1. The new by-laws are written and approved by the PMAB by February-2014.  
The new Board of Directors will be elected by the PMA Board for confirmation at the 221<sup>st</sup> General Assembly (2014).
  2. The Transitional Task Force completes its work at the time the new Board is seated immediately following adjournment of the 221<sup>st</sup> General Assembly in 2014.
- B. Finance
1. By the end of 2014 - Increase overall occupancy by 1,300 bed nights per year.
  2. By the end of 2017 - Increase overall occupancy by additional 800 bed nights each year (see chart below for related overnight income projections, and marketing section for specific marketing goals).
  3. June, 2014 - Secure short-term cash flow by creating access to loans or loan guarantees of approximately \$500,000 in order to cover expenses and emergencies.
  4. By the end of 2017 - Accumulate \$445,000 in a cash reserve through excess of income over expenses in the operating budget, starting in 2014.
- C. Administration
1. By January 30, 2013 – Purchase and populate a new software system to manage donor development.
  2. By April 1, 2013 – Develop a new risk management program that prepares management of SPC to assume all responsibility for risk management by the time separate incorporation is achieved (target date of August 1, 2014), if approved.
  3. By June 1, 2013 – Develop appropriate HR policies and procedures (including a rationale for staff compensation that will be transparent, consistent and fair) and move intentionally toward managing HR, Payroll, and Employee Benefits independently from the PMA by the time separate incorporation is achieved (target date of August 1, 2014), if approved.
  4. By June 1, 2013 – Develop a written proposal to assure that systems are in place by January 1, 2014 to cover all appropriate governmental filings, including tax reporting (and UBIT), employee matters.
  5. By September 1, 2013 – Develop a proposal to independently manage (or contract with PMA to provide) all SPC computer support, including server, database management, email, security and disaster recovery. Implement proposal by time separate incorporation is achieved (target date of August 1, 2014), if approved.
  6. By January 30, 2014 - Develop and strengthen appropriate accounting and auditing procedures in order to assure that SPC has the capacity to handle its own accounting and bookkeeping functions, to be implemented by time separate incorporation is achieved (target date of August 1, 2014), if approved.
  7. An accounting audit will be performed at the transition from the PMA accounting systems to the new SP accounting systems.
- D. Marketing
1. By January 1, 2013 – Consistent strategies implemented for guest retention, including:

- i. Exit Survey filled out by all guest group coordinators – results tabulated weekly by Conference Services Manager and reported to full management team.
      - ii. Follow-up calls initiated by Conference Services Manager for all groups with complaints.
      - iii. Follow-up calls initiated by Reservations Manager for potential rebooking.
    2. By January 1, 2013 – Marketing Committee and Staff will develop a specific strategy for marketing based on outreach and networking – delineating specific monthly goals for sales calls/visits to develop new guest groups. Plan will emphasize development of client groups likely to be interested in using the property during midweek.
    3. By December 1, 2012 – Roll out of new website for SPC and social networking strategies.
- E. Funds Development
  1. Operating Budget
    - i. By the end of 2017 – Annual gifts to our operating budget will be \$150,000. Beginning in 2014, we will work to increase gifts by roughly thirty percent per year.
    - ii. Beginning in 2013 – The number of donors to SPC will be increased by 5% each year.
  2. Campus Development
    - i. By the end of 2017 – The Capital Expenditure funds on the five-year budget projection will be realized. This \$40,000 to \$50,000 per year is to be used to underwrite the continuing cost of upgrades needed to maintain and improve the condition of the buildings on the property.
    - ii. By the end of 2017 - The Development Goal for Campus Development noted above will be met by incrementally growing the capacity of that campaign from \$35,000 in 2012 to \$100,000.
  3. Creation of Endowments
    - i. By April 1, 2013 – The Development Committee will create a plan with a specific timeline to initiate the creation of two endowments – primarily with a program of planned gifts. This work will be coordinated with PMA’s Communications and Funds Development office and Legal Services Office and to extent needed with the Presbyterian Church (U.S.A.) Foundation. SPC will seek to re-establish the endowment for the Gilmor Sloane House, and to establish a new endowment to support the rest of the property. These endowments will be modeled on the Allison House Endowment currently managed by the Presbyterian Foundation. Each endowment will be developed to protect the principal, and to allow the income to be spent to maintain the physical plants and to subsidize programs that take place in those buildings. The Development Committee will establish the two funds in 2013, with the goal of acquiring a lead gift for each of the funds before the end of 2013.

ii. By the end of 2017 – The Development Goal of Leadership Gifts for each year and/or in total will be achieved.

F. Programming

1. By the end of each year – 5 new or current guest groups will have contracted with SPC to provide on-line registration.
2. By the end of each year – SPC will have provided leadership to enhance the programs of at least six new or current guest groups.

G. Capital Expenditures for Campus Development

The following prioritized projects will be completed within the next five to seven years, conditioned funds availability. The additional projects will be reviewed and implemented as funds become available.

CAPITAL BUILDING PROJECTS	
INITIAL PROJECTS (In priority sequence)	ESTIMATE
Maple (Beta) Building Heat, AC, Hot Water Systems	\$160,000
Maple (Beta) Heat, AC for Conference Rooms and Baths	\$40,000
Standing Seam Metal Roofs, Bldgs 1, 2, 3	\$120,000
Energy Efficient Windows, Bldgs 1, 2, 3	\$24,000
Standing Seam Metal Roof, Maple (Beta)	\$120,000
Energy Efficient Windows, Maple (Beta)	\$25,000
Switch to LED Lighting	<u>\$15,000</u>
<b>TOTAL INITIAL PROJECTS</b>	<b>\$504,000</b>
ADDITIONAL PROJECTS (Not prioritized)	
Evergreen (Lakota) Roof-Standing Seam	\$120,000
DeCamp A & B Roof	\$50,000
DeCamp A & B Windows	\$30,000
Gilmor Sloane House Roof	\$30,000
Gilmor Sloane House Interior Repairs*	\$25,000
Art Space**	\$200,000
Evergreen (Lakota) Heating Plant	\$100,000
Bathroom Upgrades for Accessibility	\$100,000
Beech Tree (Asia) Heat, Hot Water, A/C	\$55,000
Simple guest room makeovers for all Lodges	<u>\$200,000</u>
<b>TOTAL ADDITIONAL PROJECTS</b>	<b>\$910,000</b>
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$1,414,000</b>
*There is approx \$25,000 remaining in the GSH Fund	
**The total cost is \$400,000 but we've received a gift of \$200,000	

## **VI. Debt/Accumulate Loss**

Since its inception Stony Point Center was a mission of the Board of Foreign Missions of the Presbyterian Church in the United States of America and later the GAMC (now PMA Board). As a mission, Stony Point Center had an operating budget. Excess and unspent operating funds of the PMA were directed to Stony Point Center and operating shortfalls were covered annually by PMA. Fund-raising was not a priority for Stony Point Center. In fact there was a perception that to fund-raise was to compete with the parent organization (PMA Board) and therefore, inappropriate.

Beginning around 2000, the PMA Board began to look to greater accountability for all of its operations. The term self-sufficiency began to creep into conversations. This change in direction did not impact Stony Point Center until 2007. At the end of 2007 the accumulated debt (operating shortfall) of Stony Point Center to the PMA was established to be \$1,142,336.

Beginning with the 2008 budget cycle, Stony Point Center was expected to live within its operating budget. In addition, the salary and benefits of the director and the underwriting of insurance for Stony Point Center, that were formerly carried in the PMA budget, were incorporated into the Stony Point Center budget.

New leadership, Transitional Co-Directors Rick and Kitty Ufford-Chase, were brought on board at Stony Point Center in August of 2008 to see if a programmatically and financially self-sustainable direction for Stony Point Center could be developed. The accumulated debt/loss increased \$200,415 in 2008, \$25,567 in 2009, \$377,576 in 2010 and \$10,837 in 2011. The total Stony Point Center debt/loss was \$1,589,642, at the end of 2011. Major changes have been made and the rate of operating debt to the PMA has decreased so much that in 2012 it will be zero. This amount is expected to stabilize at somewhere over \$1,500,000 at the end of 2012.

The Task Force recommends the following that:

- accumulated debt/loss amount of Stony Point Center to the PMA be set and isolated as of 12-31-2012;
- interest for lost opportunity costs not be added to the debt amount.

The following approaches and others may be considered alone and in combination:

- Forgiveness of the debt/loss as a cost of doing past mission;
- Allowance that long term capital improvements over \$10,000 be used to decrease the debt/loss as they increase the value of the property. A percentage could be applied to account for depreciation over time.
- Stony Point Center make payments to PMA after a reserve of 6 months operating expenses has been established (est. 7 years). The amount will need to start low and escalate over a period of 25, 30 or 40 years in a way that does not impede Stony Point Center from operational sustainability in meeting its mission.

- Explore with the Presbyterian Foundation if there is a possibility to recover PMA debt/loss from funds received as proceeds from the sale of property should the property be sold at some point in the future.

The Transitional Task Team will work with PMA Staff and the Stony Point Governing Board to make a recommendation to the PMA Board in 2013 addressing the debt/loss in such a way that it does not impede Stony Point Center from future viability.

## **VII. Property**

Stony Point Center is located in the lower Hudson River Valley, Rockland County, NY, in the historic town of Stony Point that overlooks the Hudson River. Over 17 million people live within a 50-mile radius of the center. SPC is 40 miles, a 56-minute drive from Central Park in NYC and 50 miles from the Newark International Airport.

Five parcels of land make up SPC. Three are contiguous. Four of the parcels, which were a testamentary gift from sisters, contain approximately 31.8 acres. This property is surrounded by single-family residential homes. The property has a balance of open space with meadows for recreation, respite and gardening. The perimeter of the property is deciduous forest. One feels that they are far from civilization and yet they are just minutes from NYC.

The first parcel runs west to east along West Main Street. On the west end of this parcel is the Gilmore Sloane Victorian Mansion, Leber and Stone houses, and the newly constructed architecturally dramatic Meditation Space. Twenty-one people can be accommodated in the Gilmore Sloane Mansion. The east end of this parcel has a two-story duplex, the Readers Service Center, the newly renovated CLBSJ (The Center and Library for the Bible and Social Justice), and the Penguin Repertory Playhouse.

Running parallel to the first parcel is the second parcel. The entrance to SPC is on the east end of this second parcel off of Crickettown Road. On this parcel are the buildings that opened in 1958 as the Ecumenical Training Center and became the Missionary Operations Center in 1960. These concrete block buildings include Evergreen, the welcome center, dining hall, offices and conference spaces for SPC. Next to Evergreen is the Crickettown Nursery School. There are four additional residential buildings, Beech Tree, Walnut, Magnolia and Maple. These buildings have dormitory style rooms for two, with bathrooms and showers centrally located across the hall, with living and meeting spaces and fireplaces in each. The buildings can accommodate 140 guests, are very clean, functional, and dated. On the north perimeter of this parcel are Kennedy houses I, II and III, Quimby A & B and a shop.

The smaller third parcel is unused at this time.



Across Main Street from the contiguous parcels is a separate forested parcel with a small house. This is known as Shomer Salom (formerly Kunkel House). It is on a steep slope leading to Cedar Pond Brook and does not front on the water.

A fifth and separate parcel is Allison House, a testamentary gift which is located 2 blocks east of Crickettown Road on West Main Street. This house was recently fully renovated and can accommodate 16 people and can be a private retreat center.

Title and beneficial ownership of the Stony Point property is complicated and each parcel has its own history. Over the years, title to various parcels has evolved so “Stony Point” is titled in the name of several corporations of the General Assembly of the Presbyterian Church (U.S.A.) including:

- COEMAR (Commission on Ecumenical Mission and Relations of the Presbyterian Church (U.S.A.) (f/k/a Board of Foreign Missions of the Presbyterian Church in the United States of America), a constituent corporation of Presbyterian Church (U.S.A.), A Corporation;
- Presbyterian Church (U.S.A.), A Corporation, successor to The United Presbyterian Church in the United States of America, A Corporation;
- Presbyterian Church (U.S.A.) Foundation, successor to The United Presbyterian Church in the United States of America, A Corporation, as Trustees of the General Assembly;
- Presbyterian Church (U.S.A.) Foundation.

In addition to these corporations holding title to the parcels, three restricted funds held by the Presbyterian Church (U.S.A.) Foundation own the five parcels. Each of these restricted funds has its own set of donor restrictions which proscribe how the property may be used.

#### **VIII. Staffing**

The Deputy Executive Director of Mission has and will ensure qualified and motivated executive management is employed or under contract at Stony Point Center through the 221<sup>st</sup> General Assembly (2014).

#### **IX. Conclusion**

Based on a comprehensive review of the missional alignment, viability, financial sustainability, and management performance of Stony Point Center, the Task Force recommends an almost 2 year commitment of the PMA Board to monitor the benchmarks of Stony Point Center and affirm and approve a path and process to establish Stony Point Center as a separate legal entity – a corporation related to the Presbyterian Church (U.S.A.) – controlled by the PMA Board subject to the lawful directions of the General Assembly.

The proposed strategy places Stony Point's key stakeholders in the "driver's seat" for discerning their life and mission, allowing the Center maximum flexibility while maintaining an organic PC(USA) connection. Given present leadership and the

population densities around the Center, the potential is incredible for expanding program and financial viability.

While Stony Point Center has seen very significant gains in the last three years under the current Transitional Co-Directors, at this point, it is not financially self-sufficient. With the current economy, the Task Force believes the testing period negotiated in September 2007, and then put into place with a PMA Board/Stony Point Covenant approval in 2008, was not sufficient time to move Stony Point into full sustainability, even with the engagement of Transitional Co-Directors Rick and Kitty Ufford-Chase and their excellent work and superior management skills.

As impressive as current progress has been, we believe more time is needed to achieve a fuller measure of clarity regarding the mission, program and sustainability of Stony Point. In summary, we envision this achievement in the following fashion:

Move the PMA Board away from conference center ownership:

- Move Stony Point toward incorporation as a separate 501(c)(3) nonprofit corporation subject to the PMA Board;
- The Task Force recommends the new corporation's governance documents stipulate that, should Stony Point move from this originating charter or be sold, the remaining assets after legal obligations are fulfilled shall be distributed as provided by applicable fund documents, the articles of incorporation and applicable law, including repayment of any outstanding indebtedness to the PMA Board and/or Presbyterian Church (U.S.A.), A Corporation.

Stony Point Center represents an exciting mission opportunity for the Presbyterian Church (USA). We believe it would be a great loss to lose this resource for the mission of the Presbyterian Church (USA) and our witness to Jesus Christ.



# STONY POINT CENTER 2012 BUSINESS PLAN

*Submitted to*  
Stony Point Center Task Force  
Presbyterian Mission Agency Board  
August 1, 2012

## EXECUTIVE SUMMARY

The Governing Board of Stony Point Center (SPC) met from April 16 - 18, 2012, and again on July 17, 2012, to consider the emerging recommendations of the Presbyterian Mission Agency Board's (formerly GAMC's) "Task Force to Study the Viability of Stony Point Center." After significant consideration and prayer together, in April the Governing Board voted unanimously to respond affirmatively to the recommendations.

The business plans submitted by SPC to the General Assembly Mission Council (GAMC) over the past four years have been consistent and effective, even as SPC made small changes to reflect the dynamic context in which the Center does ministry. SPC has been meeting its benchmarks, improving the bottom line, and increasing occupancy rates. **This Business Plan responds directly to and supports the Task Force's recommendation that SPC and the Presbyterian Mission Agency Board (PMAB) of the Presbyterian Church (USA) move intentionally toward independent incorporation by SPC, if the way be clear.**

The vision for the next generation at SPC has crystalized over the past four years. SPC has always been a place of pushing boundaries to explore what God has in store for God's people. Thirty years from now, when the history is told of how a multifaith movement for justice, peace and nonviolence came to be in the early part of the 21<sup>st</sup> Century, the Board expects that SPC will figure prominently in that history, having provided a place of encounter where leaders of the

movement came to meet one another and to strategize together about how to respond in bold ways to the challenges that confront people of all faith traditions in our time. If we accomplish that goal, the PC (USA) will have offered a great gift to the broader faith community, one that is informed by our historic values as a reformed Christian community committed to modeling the love of God, the witness of Jesus, and the powerful movement of the Holy Spirit in the world.

This document offers a business plan to make SPC financially viable, with the goal of creating an organization strong enough to live into that dream. The plan offers a review of SPC's history and current mission, examines the last four years of SPC's financial statements as well as projected income and expense for the coming five years, addresses issues of corporate governance, and suggests specific new benchmarks that SPC will meet in funds development, marketing, program development, and administration. It also specifies the assumptions that the SPC Governing Board has made in developing this plan.

The Governing Board of SPC has repeatedly re-affirmed our commitment to do our work in a way that honors and furthers the witness of the PC (USA) in the world. Though it has been our intention to do that work as an integral part of the Presbyterian Mission Agency (PMA), we are aware of the challenges that this creates - both for the PC(USA) and for SPC.

The Governing Board of SPC concurs with the assessment that operating a conference center is not one of the core activities or competencies of the PMA. However, we believe that the ministry of SPC is intrinsic to the mission and core values of the PC (USA). Our alignment with the mission of the PC (USA) is fundamental. We pour ourselves, our time, talent, and substance, into this ministry because as Presbyterians we believe it represents the best of our faith and witness. We have prayed and discussed the pros and cons of the Task Force's recommendations at length and believe that they have identified the best way forward. We are ready to dedicate ourselves to making SPC succeed and prosper as an independent corporation. Like the elected members and the staff of the PMA, we live in hope. We trust that the relationships of confidence we have re-established over the last four years will help assure that our connections to the PMAB and the larger church will remain strong.

## **MISSION ALIGNMENT**

SPC's ministry and mission have always been, and will continue to be, closely aligned with that of the PMAB, whose role is to inspire, equip and connect. In 2010 the GAMC (now PMAB) affirmed the following foci:

**The GAMC will engage in communities of mission practice — focusing on "multi-party" partnerships to advance mission.**

The property on which SPC resides was initially gifted to the Board of Foreign Missions of the Presbyterian Church in the United States of America. At various moments in its history, the property has been used as an international conference center focused on relationships with mission partners from around the world, an ecumenical Mission Orientation Center to train mission workers for service, the Stony Point Center for Education and Mission, and a full-service

conference center catering to the increasingly diverse church community in the New York metropolitan area.

The responsible management of SPC is not our ultimate goal; it is a means to an end. As the Center is managed well and is fiscally responsible, it will provide the fertile ground in which to seed a movement for justice and peace that builds on the work of the missionaries who have gone before us, support the renewal of the PC (USA), and promote partnerships with Christians and people of other faith traditions around the world.

**The GAMC will focus on the health of congregations and other communities of faith — focusing time and effort "to bring the most impact to the health and vibrancy of the local congregation."**

The Good News of the Gospel is good news for those who are searching for wholeness in their lives, good news for a world in which injustice abounds, and good news as we seek to be in dialogue and community with our neighbors of other faith traditions.

1. Evangelism is an essential part of the witness of SPC. We provide a place apart for study, prayer and engagement and we rejoice to see lives transformed as those who are searching for meaning become disciples of Jesus.<sup>1</sup>
2. We are called to stand against the powers and principalities which govern this world, working to create just, equitable and peaceful structures in our churches, communities and world.
3. As we engage our multifaith neighbors in a religiously pluralistic world, we know that only deep, respectful dialogue with one another can transform our relationships and pave the way to peace.<sup>2</sup>

Evangelism, social justice, and respectful relationships with neighbors of other faiths are inextricably intertwined in a healthy, vibrant church. Therefore, our work is to support a renewed vision of what the church can be and to encourage the formation of both new and renewed faith communities that offer meaningful healing in a broken world.

We affirm a special commitment to reach out to and support young adults who are searching for a way to connect their spiritual lives with their work in the world, and partner with them as they seek to reform the church. This is work that we expect will radically alter how the church understands itself and that is likely to challenge all of us in the process.

**The GAMC will focus on leadership development — helping all church leaders develop "core competencies."**

SPC is nurturing leaders who transform the world. Through mission orientations, leadership development seminars, young adult internships and long term fellowships, our mission is to nurture a new generation of leaders. Our efforts focus on both Christian disciples and those from other faith traditions with whom we share core, life-affirming values, who have the passion to

respond prophetically to a hurting world and the skills to do that work well in our increasingly multicultural, pluralistic reality - both here in the United States and around the world.

**The GAMC will embrace a global perspective — focusing on "global discipleship with local, national, and international components" and "working to reduce distance between the different spaces of mission."**

The Governing Board of SPC has been developing a vibrant, fully inclusive and welcoming facility that honors the legacy of the initial gift from the Gilmore sisters and the four generations who have come before us. In many ways, the world has come to us, and the boundaries between cultural and religious traditions that Christians must navigate today are right here in SPC's backyard. In the fall of 2008, as the Governing Board shaped the vision for the fifth generation at SPC, we wrote a new mission statement that continues to guide our work today:

Stony Point Center, modeling the love of Jesus, welcomes people of all faiths and nations to discern, discover, learn and lead. Together, bold dreamers experience the movement of God's Spirit to create pathways to peace, nonviolence and justice.

Stony Point Center is An Open Space...

- Welcoming All People
- Discerning God's Call to Faithful Action
- Building Community that Crosses Boundaries
- Nurturing Leaders who Transform the World
- Learning to Live in Harmony with Creation
- Sharing Sacred Spiritual Practices
- Creating Pathways to Peace, Nonviolence and Justice

As we work together to create this unique combination of a viable business, a vibrant, multi-religious community, and a center for the training of faith-based activists who are committed to nonviolence, the story of Jesus' interaction with the Syrophonecian woman (Mark 7:24-30) keeps us centered on our core principles. We note that Jesus constantly crossed boundaries and interacted with those from other traditions and across barriers of race, gender and class - in this instance allowing his ideas to be changed dramatically and responding directly to the woman's need. Therefore we affirm in the words of the Brief Statement of Faith:

*"In a broken and fearful world the Spirit gives us courage to pray without ceasing, to witness among all peoples to Christ as Lord and Savior, to unmask idolatries in Church and culture, to hear the voices of peoples long silenced, and to work with others for justice, freedom, and peace."*

## **ASSUMPTIONS UNDERLYING THIS BUSINESS PLAN**

Our endorsement of the proposal by the Task Force and our business plan is based upon the following assumptions.

1. Upon approval from the PMAB at their September 2012 meeting, PMAB and SPC will begin laying the groundwork to establish SPC as an independent 501(c)(3) corporation.
2. The transition to an independent corporation would be complete within two years; by fiscal year 2015, SPC will assume responsibility for the administrative functions currently borne by the PMA (either by appropriately compensating PMA for agreed upon services or by performing these services independently).
3. The new corporation will either be gifted with the property outright with a reversal clause in case the corporation fails, or we will work out a long term lease, thus avoiding legal challenges that may be presented by transfer of ownership.

And Further:

4. Recognizing SPC will need access to cash flow equivalent to six months operating budget, the SPC Governing Board is opening conversations with the Synod of the Northeast and other mid-council bodies to explore and design effective financial partnerships and create appropriate cash reserves as the relationship with the PMA transitions.
5. The SPC accumulated operating losses, now totaling approximately 1.5 million dollars, will be frozen before the end of 2012, thus allowing operating income to be used to establish a cash reserve. The Center will not be required to reimburse this liability out of the SPC operating budget. The disposition of the accumulated operating losses will be addressed in a good faith negotiation with the PMAB.
6. Given both our mission goals and the realities of our business plan, it is not in SPC's interest to sell any portion of the property, either to retire debt or to balance the operating budget.
7. All wills and bequests related to endowments and use of property that SPC currently enjoys through its relationship with the PMA and the Presbyterian Foundation would be transferred for continued, similar use for the proposed new corporation.

Assuming approval by the PMAB in September 2012, SPC will work in close consultation with our colleagues in the PMA to begin preparing to establish an independent corporation. This plan creates specific benchmarks that will have to be met in order for a transition to a new corporation to proceed and be successful. What follows is an accounting of those benchmarks in the areas of Corporate Governance, Finance, Administration, Marketing, Funds Development, Programming, and Capital Expenditures for Campus Development.

## CORPORATE GOVERNANCE

Though it is primarily the work of the PMAB Task Force to recommend both a transitional and a future governance structure for SPC as it becomes an independent corporation, the following is noted:

1. The leadership of SPC operations would be assumed by a newly formed, independent corporation. The primary purpose of the new corporation would be to operate SPC in a manner consistent with its history and the overall mission of the PC (USA).
2. As closely as possible, the new corporation shall follow the policies of the PC (USA) as articulated by the General Assembly, including those protocols relating to diversity, inclusiveness and just personnel and compensation policies.
3. The current SPC Governing Board would expect to work cooperatively with a “Transitional Task Force” appointed by the PMAB to establish a new corporation of the PMAB in a timely fashion. That work will include the creation of new by-laws under which the new SPC Governing Board will operate. At the point when SPC and the PMAB agree that SPC is prepared to begin operating independently, a new Governing Board will assume responsibility for the new corporation, and both the former Governing Board and the Transitional Task Force will cease to exist.

SPC assumes that the formation of the new Governing Board will need to include the following:

1. Agreement on the number of seats, representations of various stakeholders, length of service, and desired skill sets for the new Governing Board.
2. Establishment of a clear process for nominations, both to the initial task force and ongoing Governing Board.
3. Assurance that the new corporation will continue to honor historic Presbyterian values and the intent of the donor who gave the property to the Presbyterian Church.
4. Commitment to assure continuity between the current Governing Board, the Transitional Task Force, and the new Governing Board of the future, independent corporation of SPC.

### **BENCHMARKS that must be met in order to assure that the transition is made to the new Governing Board:**

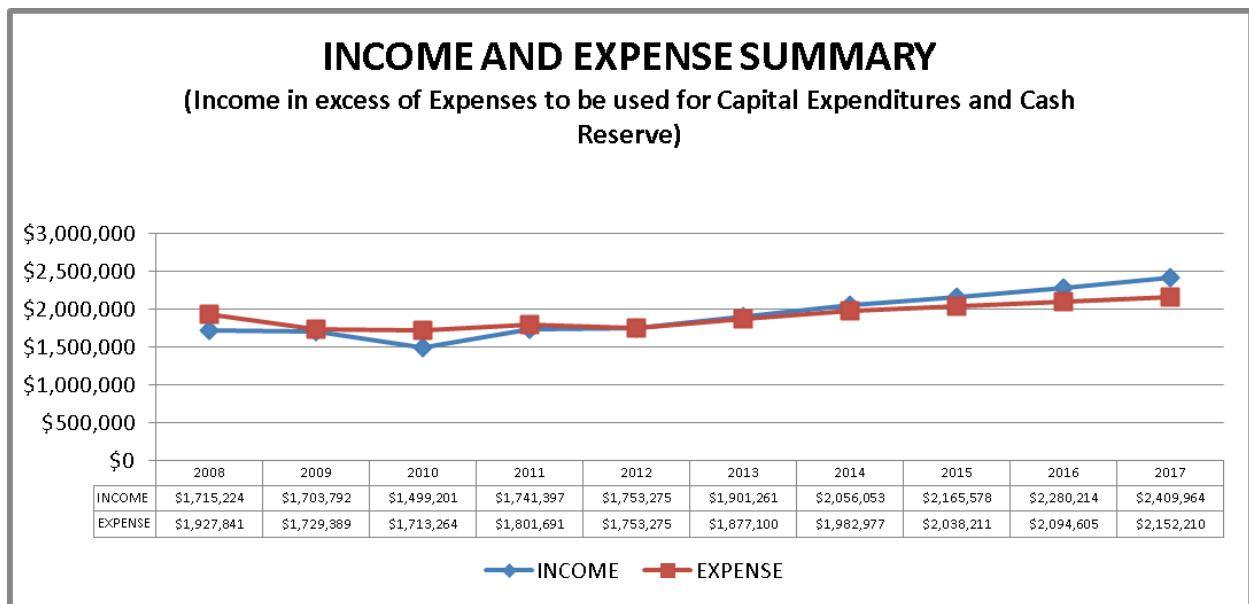
1. The new by-laws are written and approved by the PMAB by mid-2014.
2. The new Governing Board is nominated and elected by the end of 2014.
3. The Transitional Task Force completes its work at the time the new Governing Board is seated early in 2015.



## FINANCE

We are confident that SPC has turned the corner financially, and that in 2012 SPC’s income will exceed expenses. The Stony Point Monthly Snapshot on page 19 shows that as of June 30, 2012, six months into our fiscal year, SPC had collected \$53,000 in revenue above it’s expenses. **This is an improvement of nearly \$210,000 as compared to the end of the second quarter in 2011.**

The chart below shows our income and expense for the last four years, the 2012 budget, and projections of income and expense for the next five years. The spreadsheet with a detailed description of the assumptions that are foundational to the budget projection through 2017 can be found on pages 17 and 18.



### Capitalization

In order to function as an independent corporation, SPC must develop an ability to access a cash reserve of roughly six months operating budget, or approximately \$900,000. There are two ways that the Governing Board is responding to this challenge:

1. We are in dialogue with the Synod of the Northeast and with related mid-councils about the possibility of having the ability to borrow from them for short-term cash flow should there be a need to do so. Our goal is to create the ability to borrow up to \$500,000 from those funds on a short-term basis (to be repaid annually and before any further borrowing could take place).
2. We are prioritizing the creation of a cash reserve through efficient operations of the center which we project will grow to over \$445,000 by 2017.

**BENCHMARKS that must be met in order to assure financial success:**

1. By the end of 2014 - Increase overall occupancy by 1,300 bednights per year.
2. By the end of 2017 - Increase overall occupancy by additional 800 bednights each year (see chart below for related overnight income projections, and marketing section for specific marketing goals).
3. By June, 2014 - Secure short-term cash flow by creating access to loans or loan guarantees of approximately \$500,000 in order to cover expenses and emergencies.
4. By the end of 2017 - Accumulate \$445,000 in a cash reserve through excess of income over expenses in the operating budget, starting in 2014.

**ADMINISTRATION**

Since August of 2008, the Governing Board has supported the Co-Directors as they have sought to professionalize all aspects of SPC's administration, to locate the administration of the Conference Center firmly in the offices of the PMA, and to work cooperatively with the staff in Louisville to build relationships of confidence. This included:

1. Moving all applications and data access to servers in Louisville and relying on support through IT Help Desk.
2. Implementing a guest reservation and hospitality management system across all departments (Event Pro).
3. Working with the accounting department to develop a single accounting system between Louisville and SPC, and to create a monthly "economic snapshot" to aid in evaluating and forecasting our business.
4. Working with Risk Management to update program activities and property developments to assure proper insurances are in place.
5. Developing an annual evaluation of all employees that matches the PMA process as closely as possible and assuring that all information in employee files is up to date.
6. Working with legal counsel to create a volunteer handbook that includes all relevant employee codes of conduct.
7. Completing a process started in 2007 to bring all employees in line with a consistent benefits plan.
8. Implementing a "Salary Band" approach to compensation for all employees, and bringing all salaries up to the low end of the hospitality industry standard.
9. Beginning the process of consolidating the donor base using Raiser's Edge.
10. Assuring that all background checks are in place before hiring new staff or inviting new volunteers to come to SPC.

**BENCHMARKS in Administration that need to be met for independent operations to be achieved (note that all benchmarks assume close collaboration and cooperation with PMA Staff):**

1. By January 30, 2013 – Purchase and populate a new software system to manage donor development.
2. By April 1, 2013 – Develop a new risk management policy that specifies a timeline for SPC to assume all responsibility for risk management by the time separate incorporation is achieved.
3. By June 1, 2013 – Develop appropriate HR policies and procedures (including a rationale for staff compensation that will be transparent, consistent and fair) and move intentionally toward managing HR, Payroll, and Employee Benefits independently from the PMA by January 1, 2014.
4. By June 1, 2013 – Develop a written proposal to assure that systems are in place by January 1, 2014 to cover all appropriate governmental filings, including tax reporting (and UBIT), employee matters and Sarbanes Oxley compliance.
5. By September 1, 2013 – Develop a proposal to independently manage (or contract with PMA to provide) all SPC computer support, including server, database management, email, security and disaster recovery. Implement proposal by April 1, 2014.
6. By January 30, 2014 - Develop and strengthen appropriate accounting and auditing procedures in order to assure that SPC has the capacity to handle its own accounting and bookkeeping functions, to be implemented by June 1, 2014.

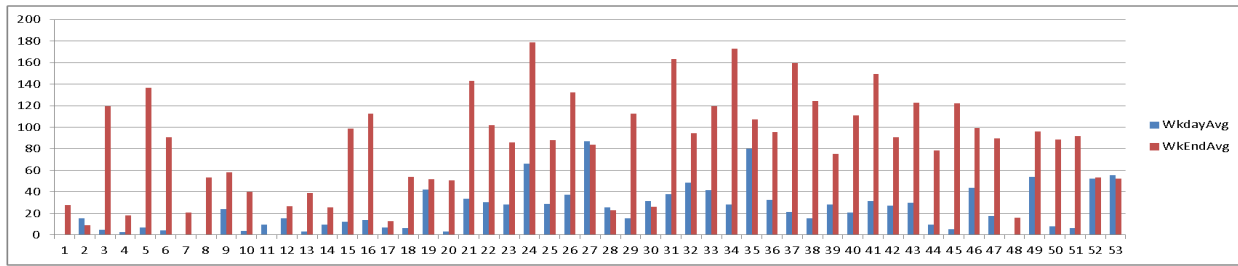
## **MARKETING**

We often refer to ourselves as a two-and-a-half-star facility offering four-star service. When our guests experience the great food and beautiful surroundings we offer and our commitment to “go the extra mile” for them, we find that they become enthusiastic repeat clients and refer new groups to us as well. (See the Program section of this report for ways in which we try to offer greater value for the groups who use SPC.)

As noted in the Finance section, our financial projections depend on increasing the overall usage of SPC from roughly 20% occupancy in 2011 to 30% occupancy by 2017. We must attract more clients who will use SPC more days of the year. The best way to do that is to build relationships with the groups most likely to appreciate what SPC has to offer – simple, well-maintained accommodations in the beautiful Hudson River Valley, grounded by a management team that is committed to both creating a hospitable space and to the highest possible level of integrity to live our faith in the world.

As noted in the Finance section, to meet our goal of 30% occupancy we must add approximately 1,300 bed-nights in 2013 and 2014, and add 800 bed-nights in each of the following three years. These goals are ambitious but attainable. They depend both upon retaining current guests and developing new business.

## 2011 Occupancy for 52 weeks: **weekend nights**, **week nights**



As this chart shows, our current efforts must be focused on developing relationships with groups that will book retreats, trainings, mission orientations, and family camps during weekdays. Simultaneously, we are working to assure that weekend usage remains high and to fill the weekends during our slowest months of the year (December through March).

This kind of marketing is about building relationships with different organizations. SPC has a marketing team of staff, volunteers and board members who meet monthly by conference call to set specific goals for outreach and hold one another accountable in attaining those goals.

Some of the areas where we are doing outreach include:

1. Groups that provide young adult leadership training.
2. Local non-profits (Commission on Human Rights, civic organizations, mental health groups).
3. Clergy organizations.
4. United Nations affiliates and interfaith groups.
5. Presbyterian and other denominational and religious partners for committees, mission-orientation programs, and the like.

### **BENCHMARKS to assure that Marketing Strategies are successful in attaining budgeted, incremental increases in occupancy:**

1. By January 1, 2013 – Consistent strategies implemented for guest retention, including:
  - a. Exit Survey filled out by all guest group coordinators – results tabulated weekly by Conference Services Manager and reported to full management team.
  - b. Follow-up calls initiated by Conference Services Manager for all groups with complaints.
  - c. Follow-up calls initiated by Reservations Manager for potential rebookings.
2. By January 1, 2013 – Marketing Committee and Staff will develop a specific strategy for marketing based on outreach and networking – delineating specific monthly goals for sales calls/visits to develop new guest groups. Plan will emphasize development of client groups likely to be interested in using the property during midweek. (see chart above).

- By December 1, 2012 – Roll out of new website for SPC and social networking strategies.

## FUNDS DEVELOPMENT

There are three areas in which Funds Development work must be focused over the coming five years: Operating Budget, Campus Development and Creation of Endowments. The table below clarifies the development tasks that need to be carried out simultaneously.

DEVELOPMENT GOALS				
Year	Operating Budget	Campus Development	Total	Endowment # of Leadership Gifts
2012	\$35,000	\$35,000	\$70,000	
2013	\$50,000	\$50,000	\$100,000	2
2014	\$65,000	\$65,000	\$130,000	2
2015	\$85,000	\$85,000	\$170,000	4
2016	\$110,000	\$100,000	\$210,000	6
2017	\$150,000	\$100,000	\$250,000	8
2018	\$200,000	\$100,000	\$300,000	10
Totals	\$695,000	\$535,000	\$1,230,000	32

Given the challenges in the area of Funds Development, the 2013 budget is built on the assumption that we will seek a part-time funds development staff person to join the management team and to support the Co-Directors and the Development Committee in their fundraising efforts.

### **BENCHMARKS that must be met in Funds Development:**

#### **Operating Budget**

- By the end of 2017 – Annual gifts to our operating budget will be \$150,000. Beginning in 2014, we will work to increase gifts by roughly thirty percent per year.
- Beginning in 2013 – The number of donors to SPC will be increased by 5% each year.

#### **Campus Development**

- By the end of 2017 – The Capital Expenditure funds on the five-year budget projection will be realized. This \$40,000 to \$50,000 per year is to be used to underwrite the continuing cost of upgrades needed to maintain and improve the condition of the buildings on the property.

2. By the end of 2017 - The Development Goal for Campus Development noted above will be met by incrementally growing the capacity of that campaign from \$35,000 in 2012 to \$100,000.

### **Creation of Endowments**

1. By April 1, 2013 – The Development Committee will create a plan with a specific timeline to initiate the creation of two endowments – primarily with a program of planned gifts. SPC will seek to re-establish the endowment for the Gilmore Sloane House, and to establish a new endowment to support the rest of the property. These endowments will be modeled on the Allison House Endowment currently managed by the Presbyterian Foundation. Each endowment will be developed to protect the principal, and to allow the income to be spent to maintain the physical plants and to subsidize programs that take place in those buildings. The Development Committee will establish the two funds in 2013, with the goal of acquiring a lead gift for each of the funds before the end of 2013.
2. By the end of 2017 – The Development Goal of Leadership Gifts for each year and/or in total will be achieved.

## **PROGRAMMING**

The Governing Board and Staff of SPC made a key change in direction as a result of developing our business plan for the PMAB in March of 2011. Simply put, we made a decision to get out of the business of trying to develop and fill our own programs, and instead to focus on “adding value” for groups that choose to use the conference center. A few minutes on our website makes obvious the difference that this makes. Groups can contract with SPC to provide on-line registration for their participants. We also offer strategic planning seminars, spiritual direction, multifaith education, boating and outdoor activities, and cooperative/group-building games.

Additionally, we have transformed ground transportation to make it easier for our guests to get here at a reasonable cost.

We continue to work with our closest partners who share our campus as they offer programming that supports SPC’s bottom line - which is always to fill as many beds as possible. Those partners include:

1. The Community of Living Traditions (a multifaith community in residence at SPC that is committed to the study and practice of nonviolence), offering a summer young adult internship program that generates over \$40,000 in income each year.
2. The Presbyterian Peace Fellowship, which offers three to four events per year totaling more than \$30,000.
3. The Center and Library for the Bible and Social Justice, which is just getting established and will offer its first, small program in the fall of 2012.

**BENCHMARKS that must be met in Programming:**

1. By the end of each year – 5 new or current guest groups will have contracted with us to provide on-line registration.
2. By the end of each year – SPC will have provided leadership to enhance the programs of at least six new or current guest groups.

**CAPITAL EXPENDITURES FOR CAMPUS DEVELOPMENT**

There are many challenges that confront us as we contemplate issues surrounding our care for the physical property of SPC. Since 2008, our strategy has been grounded by the following principles:

1. Our ultimate goal is to make our accommodations simple, but comfortable. We are committed to making do with what we have, rather than tearing down older buildings to be replaced with hotel style amenities, and creating unsupportable debt in the process.
2. We will do a something significant each year to re-invest in the property and show our guests that we are committed to providing a nurturing, welcoming, energy efficient, technologically up-to-date environment for their retreats and conferences.
3. We are doing our best to “pay as we go.” Our commitment is to raise money through efficient operations and funds development in order to make the necessary capital improvements.
4. We are committed to doing as much of the work ourselves as we can.
5. Once questions about SPC’s long-term viability are answered, we expect to begin working immediately to develop at least two endowment programs - one for the Gilmore Sloane House and another for the rest of the buildings on campus - in order to ensure that they will be well-maintained in the future.

Since 2008, we have accomplished the following:

- \$110,000 New heat, hot water and air-conditioning for two of our six lodges
- \$ 35,000 New sewage pump for the entire property
- \$ 9,000 New furnace for Stone House
- \$ 15,000 New sewage tank for Kunkle House
- \$ 25,000 Complete renovation of Readers Service (including new roof and furnace)
- \$250,000 Complete makeover of Allison House (including new kitchen, electrical, exterior paint, interior paint, furnace and central air-conditioning) – Funded by the Allison Estate in the Presbyterian Foundation
- \$ 1,000 New paint for all lodge guest rooms on the property - all volunteer labor

In 2012, we expect to add new heat and hot water to the three lodge wings in Maple (formerly Beta). We expect that this project will cost \$125,000 to \$160,000, \$100,000 of which will be provided as a no interest advance from the PMA to be paid back over five years through a

combination of utility savings and the operations budget. This agreement will be personally secured by individuals in order to create a risk-free arrangement for the PMA.

We broke ground on a new Arts Center this summer. No money will be spent on the Arts Center from our operating budget. All work will be accomplished through designated gifts to cover materials and needed contractors, and through the time and energy of dedicated volunteers. We expect that it may take up to three years to complete this project.

While the challenges are significant, we are confident that they can be met. Our guests report increasing satisfaction with their experience at SPC, and they are noticing the improvements that we are making.

The Campus Development Committee of the Governing Board has also articulated a land use plan that includes more space for vegetable gardens, a renewed orchard, new pathways, and development of “quiet” and “active” zones on campus.

As the campus utilization assumptions come to fruition, projects will be funded with some funds from operations and with specific capital appeals. We are also investigating whether or not we can do the standing seam roofs ourselves, if we invest in the machinery.

**BENCHMARKS for Capital Expenditures for Campus Development are that the following prioritized projects are completed withing the next five to seven years. The additional projects will be reviewed and implemented as funds become available.**

CAPITAL BUILDING PROJECTS	
INITIAL PROJECTS (In priority sequence)	ESTIMATE
Maple (Beta) Building Heat, AC, Hot Water Systems	\$160,000
Maple (Beta) Heat, AC for Conference Rooms and Baths	\$40,000
Standing Seam Metal Roofs, Bldgs 1, 2, 3	\$120,000
Energy Efficient Windows, Bldgs 1, 2, 3	\$24,000
Standing Seam Metal Roof, Maple (Beta)	\$120,000
Energy Efficient Windows, Maple (Beta)	\$25,000
Switch to LED Lighting	\$15,000
<b>TOTAL INITIAL PROJECTS</b>	<b>\$504,000</b>
ADDITIONAL PROJECTS (Not prioritized)	
Evergreen (Lakota) Roof-Standing Seam	\$120,000
DeCamp A & B Roof	\$50,000
DeCamp A & B Windows	\$30,000
Gilmor Sloane House Roof	\$30,000
Gilmor Sloane House Interior Repairs*	\$25,000
Art Space**	\$200,000
Evergreen (Lakota) Heating Plant	\$100,000
Bathroom Upgrades for Accessibility	\$100,000
Beech Tree (Asia) Heat, Hot Water, A/C	\$55,000
<b>Simple guest room makeovers for all Lodges</b>	<b>\$200,000</b>



TOTAL ADDITIONAL PROJECTS	\$910,000
TOTAL CAPITAL PROJECTS	\$1,414,000
*There is approx \$25,000 remaining in the GSH Fund	
**The total cost is \$400,000 but we've received a gift of \$200,000	

## CONCLUSION

The Quakers talk often about “the way opening,” which is a way of understanding how we confirm that our plans are in line with God’s deepest desires for us. It is the SPC Governing Board’s belief that the draft proposal from the PMAB Task Force may represent “the way opening” for the vision we’ve nurtured at SPC to come to fruition.

Over the last four years, we have worked hard to operate the Center in a way that is fully transparent and fiscally responsible. We’ve sown the seeds for the creation of a multifaith community that can explore nonviolence and peacemaking traditions across religious boundaries in a way that may be both instructive and generative for our denomination, other Christians, and for our sisters and brothers in the Jewish and Muslim traditions. We continue to nurture the culture of openness and welcome that has been a part of SPC for each generation that came before us. We’ve worked hard to build relationships of trust and accountability with the elected members and the staff of the PMA, and we’ve intentionally reached out to Presbyterians from around our region and across the country to provide a second home to them.

**We see many challenges in the road ahead, but we are confident that the way is opening, that we have the right leadership in place to make this successful, and that our partnership with the PMAB is strong. We look forward to our continuing collaboration in ensuring SPC’s success and to build a witness together that strengthens the PC (USA) and the whole family of God.**

**We believe that this moment offers an opportunity to both SPC and to the PMAB. We are as close to a perfect situation as we can imagine to experiment with a spin-off in which the PMAB lets go in order to see what else God may have in store for us, and SPC takes responsibility to nurture a vision that is deeply resonant with historic and current values and priorities of the PMAB and the whole Church.**

### ENDNOTES FROM PAGE 3

<sup>1</sup>**The Confession of 1967** (inclusive language) affirms:

“Christians find parallels between other religions and their own and must approach all religions with openness and respect. Repeatedly God has used the insight of non-Christians to challenge the church to renewal. But the reconciling word of the gospel is God’s judgment upon all forms of religion, including the Christian. The gift of God in Christ is for all. The church, therefore, is commissioned to carry the gospel to all whatever their religion may be and even when they profess none.”

<sup>2</sup>**The Brief Statement of Faith** states: “In sovereign love God created the world good and makes everyone equally in God’s image male and female, of every race and people, to live as one community....”

Consistent with the lessons we take from the story of the Syrophonecian woman, from the Brief Statement of Faith, and with core values lifted up in Presbyterian General Assemblies and General Assembly Mission Council priorities, we affirm:

- God works through people of other faith traditions as well as our own. We enter into relationships with all people - Christians, those of other religious traditions and those of no religious persuasion - with the assumption that all of us will be changed by the experience

STONY POINT CENTER											
ACTUAL AND PROJECTED REVENUE AND EXPENSES											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection	Projection	Projection	
Revenue											
Campus Revenue	\$1,440,678	\$1,413,409	\$1,126,625	\$1,369,894	\$1,435,500	\$1,578,437	\$1,712,772	\$1,796,731	\$1,880,691	\$1,964,650	Note 1
Contributions	\$70,197	\$93,785	\$140,825	\$92,920	\$50,300	\$50,000	\$65,000	\$85,000	\$110,000	\$150,000	Note 2
Other Revenue	\$204,150	\$196,598	\$231,751	\$278,583	\$267,475	\$272,825	\$278,281	\$283,847	\$289,524	\$295,314	Note 3
<b>Total Income</b>	<b>\$1,715,025</b>	<b>\$1,703,792</b>	<b>\$1,499,201</b>	<b>\$1,741,397</b>	<b>\$1,753,275</b>	<b>\$1,901,261</b>	<b>\$2,056,053</b>	<b>\$2,165,578</b>	<b>\$2,280,214</b>	<b>\$2,409,964</b>	
Expense											
Housekeeping	(\$260,979)	(\$183,278)	(\$191,545)	(\$202,213)	(\$205,767)	(\$202,615)	(\$219,955)	(\$225,128)	(\$230,413)	(\$235,809)	Note 4
Food Service	(\$433,088)	(\$424,327)	(\$481,510)	(\$561,312)	(\$528,376)	(\$567,338)	(\$630,697)	(\$654,579)	(\$678,460)	(\$702,341)	Note 5
Program	(\$32,704)	(\$15,634)	(\$25,686)	(\$7,871)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	
Transportation	(\$37,177)	(\$45,172)	(\$40,223)	(\$59,314)	(\$43,500)	(\$43,500)	(\$43,500)	(\$43,500)	(\$43,500)	(\$43,500)	
Readers' Service	(\$8,960)	(\$4,843)	(\$4,071)	(\$4,080)	(\$3,810)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	
Shop at the Point	(\$38,279)	(\$35,139)	(\$41,324)	(\$42,192)	(\$41,600)	(\$43,680)	(\$45,864)	(\$48,157)	(\$50,565)	(\$53,093)	Note 6
Building and Grounds	(\$470,677)	(\$403,293)	(\$318,048)	(\$339,167)	(\$350,256)	(\$331,107)	(\$347,662)	(\$365,045)	(\$383,297)	(\$402,462)	Note 7
Administration	(\$592,923)	(\$565,024)	(\$566,802)	(\$546,508)	(\$538,476)	(\$643,861)	(\$650,299)	(\$656,802)	(\$663,370)	(\$670,004)	Note 8
Gilmor Sloane	(\$39,421)	(\$32,330)	(\$26,417)	(\$24,308)	(\$21,475)	(\$22,000)	(\$22,000)	(\$22,000)	(\$22,000)	(\$22,000)	
Allison	(\$13,633)	(\$14,502)	(\$13,642)	(\$13,885)	(\$13,615)	(\$13,000)	(\$13,000)	(\$13,000)	(\$13,000)	(\$13,000)	
Community of Traditions Living	\$0	(\$5,847)	(\$3,996)	(\$841)	(\$400)	\$0	\$0	\$0	\$0	\$0	
<b>Total Expense</b>	<b>(\$1,927,841)</b>	<b>(\$1,729,389)</b>	<b>(\$1,713,264)</b>	<b>(\$1,801,691)</b>	<b>(\$1,753,275)</b>	<b>(\$1,877,100)</b>	<b>(\$1,982,977)</b>	<b>(\$2,038,211)</b>	<b>(\$2,094,605)</b>	<b>(\$2,152,210)</b>	
Operating Income	(\$212,816)	(\$25,597)	(\$214,063)	(\$60,292)	\$0	\$24,162	\$73,076	\$127,367	\$185,609	\$257,754	
Non-Operating/Non-Recurring											
Capital Expenditures	\$0	\$0	(\$71,175)	\$0	\$0	\$0	(\$40,000)	(\$50,000)	(\$50,000)	(\$50,000)	Note 9
Cash Reserve	\$0	\$0	(\$92,338)	\$49,455	\$0	\$0	\$0	\$0	\$0	\$0	Note 10
Prior Period Adjustments/Write-offs	\$0	\$0	(\$163,513)	\$49,455	\$0	\$0	(\$70,000)	(\$125,000)	(\$185,000)	(\$255,000)	
<b>Net Income</b>	<b>(\$212,816)</b>	<b>(\$25,597)</b>	<b>(\$377,576)</b>	<b>(\$10,837)</b>	<b>\$0</b>	<b>\$24,162</b>	<b>\$3,076</b>	<b>\$2,367</b>	<b>\$609</b>	<b>\$2,754</b>	
Separate Expense Breakdown											
Utilities	\$253,993	\$180,265	\$176,983	\$185,643	\$167,130	\$175,487	\$184,261	\$193,474	\$203,148	\$213,305	
Salaries and Benefits	\$1,000,992	\$867,511	\$881,400	\$928,621	\$892,120	\$892,120	\$930,120	\$968,120	\$1,006,120	\$1,044,120	Note 11
Volunteer costs	\$0	\$0	\$57,171	\$25,348	\$57,000	\$57,000	\$57,000	\$57,000	\$57,000	\$57,000	Note 12
Other	\$672,856	\$681,613	\$597,710	\$662,078	\$637,025	\$752,493	\$811,596	\$819,617	\$828,338	\$837,785	
<b>Total</b>	<b>\$1,927,841</b>	<b>\$1,729,389</b>	<b>\$1,713,264</b>	<b>\$1,801,690</b>	<b>\$1,753,275</b>	<b>\$1,877,100</b>	<b>\$1,982,977</b>	<b>\$2,038,211</b>	<b>\$2,094,605</b>	<b>\$2,152,210</b>	
End of Year Accumulated Cash Reserve						\$0	(\$30,000)	(\$105,000)	(\$240,000)	(\$445,000)	Note 13
Updated: 7/24/12											

<b>NOTES TO PROJECTIONS</b>	
1	Campus Revenue projected based on increasing bednights by 1,300 in 2013 and 2014, and 800 in subsequent years. Overnight Revenue is 97% of actual campus revenue in 2011, budget 2012, and projections
2	Starting at \$50,000 in 2013 (non capital fund) and growing to \$150,000 in 2017
3	Other Revenue is mostly transportation and building use fees; estimate a 2% growth in each
4	Based on year-end 2011 data, it costs \$2.65 in linen charges to change a bed. While a bed change is not analogous to a bed night, we are using a ratio of 7 changes per 10 bed nights, and increasing the charge by 10 cents per year. For 2014 and beyond, one more 1/2 time housekeeper is planned
5	Calculated meals from 2011 "clicks" and then looked at meals per bed night. Meal counts grow with bed nights; staff, volunteer and day users remained stable. P/T cook budgeted for 2012 moved to full time in 2014
6	Assumes increase of 5% per year
7	Assumes increase of 5% per year for utilities; utilities as 53% of B & G; removed the \$32,595 for contingency repairs in 2012 budget before projecting
8	In 2013, added \$85,000 for computer services, professional P/T development person, accounting/audit and legal services. Remainder of current admin grows at 1%/yr. Assumes that insurance in the future remains about the same as today. Includes \$15,000 for debt service for heating plant upgrade
9	Amount used for capital expense from operating result. Additional amounts may be expended as funded from special appeals
10	Building a cash reserve as we project income in excess of expenses (less the amounts for capital projects)
11	Reflects adding P/T housekeeper and making P/T cook full time in 2014, and salary increases each year
12	Assumes 10 volunteers each being paid \$75/wk stipend + medical at @150/mo; there may also be volunteers who are not compensated
13	Accumulated total of amounts added to cash reserve from operating results

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PMA Board 09/2012

Stony Point  
Monthly Snapshot  
At 6/30/2012

	YTD				Annual Budget	Prior Year YTD	YoY % Chg.
	Actual	Budget	Variance	% Budget			
<b>Revenue</b>							
Campus Revenue	776,445	597,990	178,455	129.8	1,510,500	572,347	35.7
Contributions	10,528	19,632	(9,104)	53.6	50,300	8,579	22.7
Other Revenue	88,972	88,009	963	101.1	192,475	92,773	(4.1)
<b>Total Income</b>	<b>875,944</b>	<b>705,631</b>	<b>170,313</b>	<b>124.1</b>	<b>1,753,275</b>	<b>673,700</b>	<b>30.0</b>
<b>Expense</b>							
Housekeeping	(106,887)	(92,572)	(14,315)	115.5	(205,767)	(90,168)	(18.5)
Food Service	(232,870)	(227,437)	(5,433)	102.4	(528,376)	(244,596)	4.8
Program	(4,635)	(2,290)	(2,345)	202.4	(6,000)	(7,456)	37.8
Transportation	(22,623)	(17,465)	(5,158)	129.5	(43,500)	(21,498)	(5.2)
Readers' Service	(1,422)	(1,840)	418	77.3	(3,810)	(1,715)	17.1
Shop at the Point	(18,427)	(18,490)	63	99.7	(41,600)	(18,173)	(1.4)
Building and Grounds	(156,726)	(169,498)	12,771	92.5	(350,254)	(171,799)	8.8
Administration	(265,057)	(249,036)	(16,021)	106.4	(538,476)	(257,839)	(2.8)
Gilmor Sloane	(8,668)	(10,364)	1,696	83.6	(21,478)	(10,209)	15.1
Allison	(4,574)	(6,811)	2,237	67.2	(13,615)	(6,549)	30.2
Community of Traditions Living	(200)	(200)	0	-	(400)	(641)	68.8
<b>Total Expense</b>	<b>(822,088)</b>	<b>(796,003)</b>	<b>(26,085)</b>	<b>103.3</b>	<b>(1,753,275)</b>	<b>(830,643)</b>	<b>1.0</b>
<b>Operating Income</b>	<b>53,856</b>	<b>(90,372)</b>	<b>144,228</b>		<b>(0)</b>	<b>(156,944)</b>	<b>134.3</b>
<b>Non-Operating/Non-Recurring</b>							
Capital Expenditures	-	-	-	-	-	-	-
Prior Period Adjustments/Write-offs	-	-	-	-	-	49,455	-
	-	-	-	-	-	49,455	-
<b>Net Income</b>	<b>53,856</b>	<b>(90,372)</b>	<b>144,228</b>		<b>(0)</b>	<b>(107,489)</b>	
<b>Separate Expense Breakdown</b>							
Utilities	75,615	87,091	11,476	86.8	167,134	94,405	19.9
Salaries and Benefits	447,848	404,098	(43,750)	110.8	892,120	436,640	(2.6)
Volunteer costs	9,225	23,940	14,715	38.5	57,000	9,865	6.5
Other	289,400	280,874	(8,526)	103.0	637,022	289,733	0.1
	822,088	796,003	(26,085)	103.3	1,753,275	830,643	1.0
<b>Balance Sheet</b>							
	<u>6/30/12</u>	<u>12/31/11</u>	<u>6/30/11</u>				
<b>Assets</b>							
Cash	257,422	257,486	36,825				
Accounts Receivable	159,464	141,774	141,664				
Less: Prov. for Uncollectable	(10,000)	(10,000)	(19,415)				
Fixed Assets	1,401,303	1,401,303	1,445,044				
Other	56,861	26,044	54,739				
	<u>1,865,050</u>	<u>1,816,607</u>	<u>1,658,857</u>				
<b>Liabilities</b>							
Deferred Revenue	103,651	89,069	112,651				
Accounts Payable (GAMC)	1,520,754	1,589,642	1,473,512				
Other	1,500	1,500	4,545				
	<u>1,625,905</u>	<u>1,680,211</u>	<u>1,590,708</u>				
<b>Equity</b>	<u>239,146</u>	<u>136,396</u>	<u>68,149</u>				

Other revenue in 2012 budget includes Allison House program distribution. This figure is included in campus revenue on the actual and projected revenue and expenses because the program distribution largely supports the room and board of the internship program.

*Submitted by*

Governing Board of Stony Point Center:

Ruth-Aimee Belonni-Rosario  
Donald C. Byers  
Alan Ford (GAMC Rep Shared Services, term ending 7/12)  
Bruce Gillette  
David Haight  
Lisa Sharon Harper  
Ann Beran Jones (Secretary)  
Peter Koenig  
Jane MacDonald  
Natalie Miner  
Carson Mouser (Vice-Chair)  
Gary Pratt  
Neal D. Presa  
Cass Shaw (Chair)  
James N. Tse (Treasurer)  
Rick Ufford-Chase (Ex-Officio)  
Kitty Ufford-Chase (Ex-Officio)  
Perry Wootten

PMA Representatives to the Stony Point Center Governing Board:

Brian Frick (Staff Liaison)  
Mike Kirk (Legal Counsel)



**DIALOGUE PARTNERS:**  
 Stony Point co-director  
 Kitty Ufford-Chase and  
 Sabiha Ahmed, a Muslim  
 member of the Community  
 of Living Traditions

# A radical experiment

**Out of the ashes of 9/11, an interfaith community of peacemakers is rising at a Presbyterian conference center near New York City.**

By Paul Seebeck

In the days following the tragic events of September 11, 2001, Sabiha Ahmed felt like screaming at Osama bin Laden: “Don’t tell me you did this for Islam! It is against my faith, my belief. Why did you bind me to the violence?”

Ten years later, thanks to the vision of an enterprising group of leaders from different faiths, this Muslim-American woman is taking a visible stand for peace on the grounds of a Presbyterian Church (U.S.A.) conference center. Ahmed is one of the first residents of the Community of Living Traditions, a

community of Jews, Christians and Muslims who are living, working and learning together at Stony Point Center in New York. The residents have made a commitment to practice their own faiths while working as allies for justice and peace.

Leaders of interfaith efforts in nearby Manhattan praise the boundary-pushing experiment unfolding just north of the city.

“They are bringing interfaith dialogue to a whole new level,” says Chloe Breyer, executive director of the Interfaith Center of New York.

“Stony Point is leading the way to

a new kind of interfaith awareness in this post 9/11 world,” adds Bowie Snodgrass, executive director of Faith House Manhattan.

**Born at Ground Zero**  
 The vision for the Community of Living Traditions was born at Ground Zero.

“We lost a member of our mosque [on 9/11],” says one of the community’s founders, Rabia Terri Harris. She had been working for years to promote nonviolence within the Islamic tradition, organizing the Muslim Peace Fellowship in 1994.

PHOTOS BY CHRIS HERLINGER



**SHARING A MEAL AND CONVERSATION:** Young adult interns and volunteers help grow much of the food eaten at Stony Point Center.



**LOVING THEIR NEIGHBORS:** Young adult intern Tasnim Islam gives a warm hug to Varga Garland, Stony Point’s head gardener.

Harris says she feared that “so much of our work had been undone” by the deadly terrorist attacks perpetrated in the name of Islam.

Meanwhile, in Albuquerque, N.M., on September 11, 2001, Rabbi Lynn Gottlieb (another founder of the Community of Living Traditions) was responding to the fear coursing through her 150-member Jewish congregation. Her members were concerned that the terrorist attacks would be used as an excuse to attack Muslims. “All of us, even the children, felt like we needed to protect our Muslim friends.”

Later that week Gottlieb invited 12 Muslims to a service “to share how their faith was a source of comfort, strength and hope during this time.” Six months later, more than 300 people walked 6.6 miles through the streets of Albuquerque, from a Jewish synagogue to the city’s Islamic center, carrying signs

that said “peace” in Hebrew, Arabic and English. “We were sharing our grief,” says Gottlieb, “remembering friends who had lost loved ones on September 11.”

The third founder of the interfaith community at Stony Point, Presbyterian elder Rick Ufford-Chase, was living in Arizona and working on justice issues related to immigration when 9/11 happened. “I had no direct connection to New York, other than generalized grieving,” he says. Three years later

he was elected moderator of the PC(USA)’s 216th General Assembly. During his two-year term as moderator, he found much of his time consumed by responding to what he describes as “the violence that shaped our country’s response to 9/11,” including the wars in Iraq and Afghanistan.

In 2005, Ufford-Chase was invited to the annual gathering of the Islamic Society of North America to receive an award on behalf of the PC(USA) for the denomination’s

**Christian, Jewish and Muslim residents in the Community of Living Traditions have made a commitment to practice their own faiths while working as allies for justice and peace.**



**DISTURBED BY 'THE LACK OF VALUE FOR HUMAN LIFE':** Spencer Chiimbwe, a Seventh-day Adventist, came to Stony Point after 9/11 seeking ways to improve conditions for people around the world.



**SACRED SPACE:** The chapel provides space for worship and meditation at Stony Point, a conference center known for its emphasis on peacemaking.



**A PLACE FOR CONTEMPLATION:** Residents and guests at Stony Point Center often take their prayers outside as they silently walk the labyrinth.



**CREATIVE CORNERSTONE:** Stony Point co-director Rick Ufford-Chase points to a building to be demolished so that a new multi-faith arts center can be built by volunteers next summer.

peacemaking work in the Middle East. As he recalls it, the society's director, Sayyid Sayeed, asked the more than 35,000 American Muslims at the meeting, "If we Muslims can't figure out how to work for peace with people of other traditions in this country—the most religiously pluralistic in the world—how can we expect Muslims in other countries to have a dialogue for peace?"

The next year, Ufford-Chase met with Presbyterian leaders in Seoul, South Korea. He says he expected conversations to center on "our historic mission partnerships and the struggle around ordination questions in the United States." Instead the topic was "axis of evil."

"What do Presbyterians in the United States intend to do about your president's polarizing language about North Korea?" they asked Ufford-Chase. They explained that such statements were hampering their efforts for reconciliation and

peace with the people of North Korea.

"Where is the church?" they kept asking me," remembers Ufford-Chase. "Are you going to let your government define what Christianity is about?" He says that almost everywhere he went, he encountered "this perception of us as a Christian nation invading and carrying out acts of war." He began talking with his wife, Kitty, a Quaker, about how they might allow these questions to drive their vocational choices for the second half of their careers.

### Providential meetings

The seeds of a plan began forming in 2008, after the Ufford-Chases were called to become co-directors of Stony Point Center. They knew the conference center had been at the cutting edge of peacemaking for 60 years. And Rick remembered young people telling him during his time as moderator, "The church is not asking

enough of me." Kitty recalls that these young people "wanted to know how to live as Christians, the kinds of choices and commitments they should make."

That summer Rick Ufford-Chase and Gottlieb met at an event at Ghost Ranch conference center in New Mexico. Discovering they had similar visions of how to practice nonviolence within their traditions, they arranged to continue their conversation during a van ride to the Albuquerque airport. By the end of the 2 1/2-hour ride, they had worked out details for the Community of Living Traditions.

They decided they would invite Rabia Harris to join them in organizing the new venture. Gottlieb and Harris had met on a delegation to the Middle East. Because Harris had converted to Islam after growing up in an interfaith family—her father was Jewish and her mother Episcopalian—she welcomed the

invitation. "I have a special relationship to this kind of interfaith work," she says. "I am reclaiming my birth heritage."

Also riding in the van from Ghost Ranch to the airport and listening in on the conversation between Ufford-Chase and Gottlieb was Carolyn Klaasen, a 22-year-old who was looking for spiritual mentors. Intrigued by what she heard, she visited Stony Point in the fall. "I was so drawn to Rick and Kitty," she says. "They had been wrestling with faith and social justice questions a lot longer than I had."

After graduating from Davidson College in 2009, Klaasen came to live at Stony Point as one of the first full-time residents in the Community of Living Traditions.

### Challenged by other traditions

By this fall leaders at Stony Point expect to have five Jewish, five Muslim and 15 Christian residents. The residents work half-time staffing the front desk, kitchen, gift shop or building-and-grounds crew and half-time in interfaith and peacemaking activities.

Sylvia Bullock, the daughter of two Presbyterian ministers, became a resident after participating in the community's first summer intern program for young adults in 2010. "I've never felt stronger in

my Christian faith," she says. "I'm discovering faith can be an integral part of combating the ills in the world. Figuring out how to be an ally with Muslims and Jews . . . has been eye-opening."

Spencer Chiimbwe, a Seventh-day Adventist who was in Zambia at the time of the events of 9/11, came to Stony Point wanting to engage in conversations about how to improve

conditions for people around the world. He says he was disturbed by both 9/11 and the failure of the United Nations to stand against the subsequent U.S.-led invasion of Iraq. "We Christians were shocked at the lack of value for human life."

"Let's be honest about the spiral of violence we have participated in," Rick Ufford-Chase challenges U.S. Christians. "Love your enemy, pray



**LEARNING FROM EACH OTHER:** Those who participate in the interfaith community at Stony Point, such as Interns Emily Moss, *left*, and Tasnim Islam, experience the richness of other religious traditions while developing a deeper appreciation of their own faith and sacred texts.

Rick Ufford-Chase remembered young people telling him during his time as moderator, 'The church is not asking enough of me.' His wife, Kitty, recalls that these young people 'wanted to know how to live as Christians, the kinds of choices and commitments they should make.'

LEFT: PHOTO BY PAUL SEEBECK | RIGHT: PHOTO BY CHRIS HERLINGER

TOP LEFT AND LOWER RIGHT: PHOTOS BY CHRIS HERLINGER | TOP RIGHT: PHOTO BY PAUL SEEBECK





**TENDING THE GARDEN:** Among those at Stony Point are long-term volunteer Katie Rains, *left*; intern Stephanie Baum, *center*; and Sylvia Bullock, *right*, the daughter of Presbyterian ministers, who became a resident in the Community of Living Traditions after serving as an intern in 2010.

**WORKING TOWARD A BETTER TOMORROW:** Young adults come to Stony Point each summer to take part in a two-month internship program offered by the Community of Living Traditions. The 2011 summer interns are pictured with the conference center's head gardener, Varga Garland.



### NEW YORK CITY | Preparing for a grim anniversary

As the 10th anniversary of September 11, 2001, approaches, Annie Rawlings (in photo), an elder at Jan Hus Presbyterian Church in Manhattan, has been working with others in the city on a campaign to promote understanding and religious tolerance. As director of education for Prepare New York, she is organizing "coffee hour conversations" in neighborhoods across the city to encourage peace and healing. The goal is to find hosts for 500 such conversations. Among the sponsors of Prepare New York is Auburn Theological Seminary, related to the PC(USA) by covenant agreement. Rawlings, a former staff member for the Presbytery of New York City, calls the effort "a powerful example of collaboration." She adds, "Together we will have an impact that none of us could accomplish alone." For more information and to download resources for hosting coffee hour conversations: [www.prepareny.com](http://www.prepareny.com)

for those who persecute you, do good to those who harm you—show me anywhere in the New Testament where that's not what Christianity is about." The challenge of understanding one's sacred text and faith through the eyes of another, he adds, has made him "more committed than ever to living the Christian faith." "The learning is so enriching; how can it not be?" says Gottlieb. "I've learned a lot more Gospel stories than I ever thought I would. As a rabbi, I instantly recognize what's going on [in those stories] from my own tradition." She adds with a chuckle, "It's been interesting to watch Christians realize Jesus was Jewish."

**A resource for the church**  
Kitty Ufford-Chase imagines a day when the wider church will have online access to programs and workshops of the Community of Living Traditions. "We want to be a resource for those who want to get started at interfaith dialogue," she says, "where people can express their fears and work them out in a faith setting. "So many Presbyterians want help reaching out to Muslims in

their hometowns," she continues. "We have a body of research and knowledge that can help." She encourages churches to "bring your session. Meet our community face-to-face." The events of 9/11 have profoundly changed the interfaith movement, says Snodgrass of Faith House Manhattan. "People want . . . an interfaith experience that gets them into the religion of the other in a way that's respectful. They want to taste the depth and beauty of each tradition." This is what is being offered at Stony Point, she adds, where people of different faiths are "living together, working side by side, having meals with each other and sharing religious practices." "Knowing there are Muslims and Jews equally committed to nonviolence drives me as a Christian and follower of Jesus," says Rick Ufford-Chase. "If we model honest, long-term relationships and work together for justice and peace, we will have contributed something significant." *Paul Seebeck is an associate for mission communications for the General Assembly Mission Council of the Presbyterian Church (U.S.A.).*

'I've never felt stronger in my Christian faith. I'm discovering faith can be an integral part of combating the ills in the world.'—Sylvia Bullock

### LEARN MORE—Get involved

- » The Community of Living Traditions at Stony Point Center has space for 25–30 full-time residential volunteers. Its mission has been embraced by the Evangelism and Church Growth Committee of the PC(USA)'s General Assembly Mission Council. For more information: [www.stonypointcenter.org](http://www.stonypointcenter.org); [www.communityoflivingtraditions.org](http://www.communityoflivingtraditions.org)
- » For young adults, 18–30: A two-month summer internship program is offered by the Community of Living Traditions. For more information and to read blogs by this year's interns: [www.communityoflivingtraditions.org](http://www.communityoflivingtraditions.org)
- » A new arts center: If you would like to experience the Community of Living Traditions, consider spending a week next summer helping build a new multi-faith arts center at Stony Point. The center will include space for woodworking, pottery, painting, weaving and more. About 24 volunteers, age 14 and older, are needed each week from May through September 2012. The building campaign is called "Building on the Rock" because the arts center will be a creative cornerstone for the campus, says Stony Point co-director Rick Ufford-Chase. "It will be a place where people can work on their deepest desire for the world, where artistic expression, play and creative joy come together." For more information: [www.stonypointcenter.org](http://www.stonypointcenter.org)

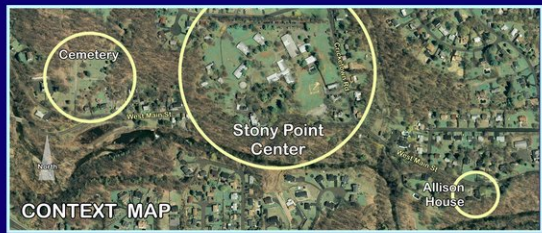
John F Kennedy Dr  
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**STONY POINT CENTER**

17 Cricketown Road, Stony Point, NY 10980  
(845) 786-5674 - [www.stonypointcenter.org](http://www.stonypointcenter.org)

LOCATION MAP



CONTEXT MAP

**Report B.001**  
**Justice Committee**  
**Presbyterian Mission Agency Board**  
**September 13, 2012**

**The Justice Committee met September 12-13, 2012 at the Hyatt Regency in Louisville, KY and forwards the following to the Presbyterian Mission Agency Board:**

**I. Consent Agenda:** No items

**II. For Action:**

- A. That the Presbyterian Mission Agency Board designate the Rev. Robert F. Smylie as Director Emeritus of the Presbyterian Ministry at the United Nations. (See pages 3 and 4 of this appendix.)
- B. That the Presbyterian Mission Agency Board approve the following letter of congratulations to the Presbyterian Church of Korea as it celebrates its 100<sup>th</sup> Anniversary:

The Presbyterian Church (USA) would like to express great joy as we join the Presbyterian Church of Korea in celebrating 100 years of its General Assembly. We are humbled as we recognize God's blessings in nurturing the relationship between our denominations. From the arrival of missionaries from the Presbyterian Church of North America and the work of Rev. Horace G. Underwood opening the Presbyterian Mission in Korea to the organization of the All-Korea Presbytery (Dok Presbytery), the foundation of the Presbyterian Church of Korea was being formed. The pursuit of excellence in faithfulness brought forth the fruit of the Spirit and throughout the years, the PCK built churches, universities, and seminaries that bear witness to the fullness of life in Jesus Christ.

Today we enjoy a wonderful mission partnership and look forward to new ways in which God calls us in ongoing service together. The Presbyterian Mission Agency joins Korea's Christian community in a ministry that includes higher education and youth ministries, theological education, health ministries, women's and children's ministries, and peace education, reconciliation and reunification work. We look forward to continuing mission together as we bring young adults to the Young Adult Volunteer site at Han Nam University so that individuals from the United States may experience some of the ways in which the church in Korea actively engages in local community ministry.

Joining together in worship of thanksgiving for all that God has done, the Presbyterian Mission Agency was honored to receive a delegation from the Presbyterian Church of Korea in Pittsburgh during the gathering of our 220<sup>th</sup> General Assembly. The worship service we shared was a wonderful expression of the legacy of this centennial celebration. We look forward to our visit to Seoul and the General Assembly meeting of the Presbyterian Church of Korea in September. We pray that God will continue to inspire, equip and connect us as we are led into the future for the sake of God's realm. (See pages 5 and 6 of this appendix.)

- C. That the Presbyterian Mission Agency Board appoint a task force to conduct a review of the current dependent care reimbursement policy as stated in the current Guidelines for Reimbursement and report to the April 2013 Board meeting in light of Presbyterian Mission Agency's directional goals to involve Youth and Young Adults, and the difficulty young adults have in participating in national leadership and church meetings without adequate child

- care.
- D. That the Presbyterian Mission Agency Board approve a waiver of the cap to the dependent care policy as stated in the Guidelines for Reimbursement in order to facilitate participation of Melissa DeRosia as the Justice Committee liaison to PHEWA.

**III. For Information:**

- A. Reviewed the agenda for the meeting and VOTED to adopt it with adjustments.
- B. Approved the Justice Committee Minutes of May 10, 2012.
- C. Received the referrals from the 220th GA (2012) for information.
- D. Discussed Information item 207, 57<sup>th</sup> Session UN Commission on the Status of Women.
- E. Discussed Information item 209, Jinishian Memorial Program United States Advisory Committee Minutes, April 26 & 27, 2012.
- F. Discussed Information item 211, Compassion, Peace and Justice: A Call to Action.
- G. Discussed Information item 212, Jarvie Commonwealth Service Committee minutes November 2011.
- H. Named Melissa DeRosia as liaison to the PHEWA.
- I. Received a letter from the General Secretary of the National Evangelical Synod of Syria and Lebanon.
- J. Reviewed the trailer – Trigger, The Ripple Effects of Gun Violence.
- K. Discussed the Pay Equity Study.

**ITEM B.103  
FOR ACTION**

<i>FOR PRESBYTERIAN MISSION AGENCY EXECUTIVE DIRECTOR'S OFFICE USE ONLY</i>			
	A. Finance		E. Corporate Property, Legal, Finance
X	B. Justice		F. PC(USA), A Corporation
	C. Leadership		G. Audit
	D. Worshiping Communities		H. Executive Committee
			J. Nominating Committee
			K. Governance Committee
			P. Plenary

**Subject: Director Emeritus of the Presbyterian Ministry at the United Nations**

**Recommendation:**

**That the Presbyterian Mission Agency Board designate the Rev. Robert F. Smylie as Director Emeritus of the Presbyterian Ministry at the United Nations.**

**Background:**

The Rev. Robert F. Smylie represented the Presbyterian Church (U.S.A.) and its predecessors at the United Nations for twenty-seven years. He retired in 2002 as director of the Presbyterian United Nations Office (now the Presbyterian Ministry at the United Nations). He created resources that continue to equip Presbyterians for global discipleship. He contributed significantly to policies that continue to guide the church's witness to Jesus Christ.

**Biographical Data**  
**Robert F. Smylie**

Robert F. Smylie served as Director of the United Nations Office (the predecessor of the Presbyterian Ministry at the United Nations) of the Presbyterian Church (U.S.A.) from 1987 until his retirement in 2002. During that period the Presbyterian U.N. office was part of the Presbyterian Peacemaking Program. Prior to this, he was the Associate for Peace and International Affairs in the United Presbyterian Church (U.S.A.), and then the Presbyterian Church (U.S.A.) from 1976 until 1987. He related to the UN for the Presbyterian Church as well.

Ordained by the Presbytery of St. Louis on June 24, 1954, Mr. Smylie graduated from Washington University (St. Louis), Princeton Theological Seminary and Columbia University. He participated in the U.S. State Department's Scholar-Diplomat Program and was a guest of NATO in their seminar program for religious specialists.

Mr. Smylie served as a navy chaplain, as well as on the faculty of the University of Florida and as a visiting professor at the Ecumenical Institute in Geneva. He worked for the Department of International Affairs of the National Council of Churches of Christ and the Commission of the Churches' Participation in Development of the World Council of Churches.

He served on the national advisory committees of the U.S. Committee for UNICEF, the United Nations Association and the American Bible Society. He served on a number of committees of the National Council of Churches of Christ, including Church World Service and Witness, Global Community and Europe. He was also Vice President of the World Conference of Religion and Peace (U.S.A.).

Mr. Smylie was active on the Committee on Freedom of Religion or Belief, the executive committee of the United Nations non-governmental organization Committee on Disarmament and served on the editorial board of *Disarmament Times*.

Mr. Smylie wrote numerous articles and studies. Following his retirement from the Presbyterian Church (U.S.A.), he worked part-time as Director of the Disarmament Program of the World Conference of Religions for Peace.

He continues to write and lead workshops.

**ITEM B.104  
FOR ACTION**

<i>FOR PRESBYTERIAN MISSION AGENCY EXECUTIVE DIRECTOR'S OFFICE USE ONLY</i>			
	A. Finance		E. Corporate Property, Legal, Finance
X	B. Justice		F. PC(USA), A Corporation
	C. Leadership		G. Audit
	D. Worshipping Communities		H. Executive Committee
			J. Nominating Committee
			K. Governance Committee
			P. Plenary

**Subject: Board Statement of Congratulations to Presbyterian Church of Korea on Occasion of the 100th Anniversary of its General Assembly**

**Recommendation:**

**That the Presbyterian Mission Agency Board approve the following letter of congratulations to the Presbyterian Church of Korea as it celebrates its 100<sup>th</sup> Anniversary:**

**The Presbyterian Church (USA) would like to express great joy as we join the Presbyterian Church of Korea in celebrating 100 years of its General Assembly. We are humbled as we recognize God's blessings in nurturing the relationship between our denominations. From the arrival of missionaries from the Presbyterian Church of North America and the work of Rev. Horace G. Underwood opening the Presbyterian Mission in Korea to the organization of the All-Korea Presbytery (Dok Presbytery), the foundation of the Presbyterian Church of Korea was being formed. The pursuit of excellence in faithfulness brought forth the fruit of the Spirit and throughout the years, the PCK built churches, universities, and seminaries that bear witness to the fullness of life in Jesus Christ.**

**Today we enjoy a wonderful mission partnership and look forward to new ways in which God calls us in ongoing service together. The Presbyterian Mission Agency joins Korea's Christian community in a ministry that includes higher education and youth ministries, theological education, health ministries, women's and children's ministries, and peace education, reconciliation and reunification work. We look forward to continuing mission together as we bring young adults to the Young Adult Volunteer site at Han Nam University so that individuals from the United States may experience some of the ways in which the church in Korea actively engages in local community ministry.**

**Joining together in worship of thanksgiving for all that God has done, the Presbyterian Mission Agency was honored to receive a delegation from the Presbyterian Church of Korea in Pittsburgh during the gathering of our 220<sup>th</sup> General Assembly. The worship service we shared was a wonderful expression of the legacy of this centennial celebration. We look forward to our visit to Seoul and the General Assembly meeting of the Presbyterian Church of Korea in September. We pray that God will continue to inspire, equip and connect us as we are lead into the future for the sake of God's realm.**

**Background:**

The sanctuary of the First Presbyterian Church in Pittsburgh, Pennsylvania, rang with the sounds of a Korean choir and Korean ministers on July 3, 2012, as the Presbyterian Church of Korea (PCK) and the Presbyterian Church (U.S.A.) celebrated the 100th anniversary of the General Assembly of the Korean church whose seeds were planted by PC(USA) missionaries.

Linda Valentine, Executive Director of the General Assembly Mission Council (GAMC), drew on Jesus' parable of the mustard seed to describe what had happened. The mustard seed planted 128 years ago by Presbyterian mission workers grew into the largest Presbyterian church in the world.

"Like the mustard seed that began as the „smallest of all,“ the gospel took root and flourished. From such modest beginnings, the General Assembly of the Presbyterian Church of Korea was established on September 1, 1912, under the name „the Chosun Presbyterian Church.“ It is this centennial that we are so pleased to celebrate with you this evening at the 220th General Assembly (2012) of the Presbyterian Church (U.S.A.).”

Valentine continued, “And from those seeds, schools, universities, seminaries, hospitals and churches have grown. We are awed and inspired by the Presbyterian Church of Korea today. You are now sending mission workers to spread the gospel and witness to the love of Christ. Today we are partners with you in ministries of education, health, peace and reconciliation.”

“We are richly blessed to be partners in ministry with you,” she said. May it continue to be so.”

The Rev. Sun Bai Kim, Associate for Korean Congregational Support in Racial Ethnic & Women's Ministries/PW, offered a prayer of thanksgiving to God for “bringing us together in Christ.” He thanked God for the past 100 years and prayed for the next 100.

The Rev. We Kun Park, Moderator of the General Assembly of the PCK, addressed the congregation with a sermon in Korean, saying through an interpreter, “In past days, the PC(USA) took care of the Presbyterian Church of Korea. You fed us and clothed us and nurtured us. We will never forget the love of the Presbyterian Church (U.S.A.). We are indebted.”

“To repay our debt,” he continued, “we are trying to give our love to the people around us. A centennial celebration will continue when the General Assembly of the PCK meets in Seoul, Korea in September.

Korean American ministries are also strong in the Presbyterian Church (U.S.A.). Korean American Presbyterians today are grateful to the PC(USA) for their mission work in Korea, and today Korean American Presbyterians engage passionately in their own mission work. This is reflected in the 412 worshipping communities, including congregations, Bible Study fellowships and new church developments. Currently there are four non-geographic Korean-American Presbyteries: Hanmi (Southern California), Midwest Hanmi, Atlantic Korean American, and Eastern Korean Presbytery. Korean Presbyterian churches are served and supported by the National Council of Korean Presbyterian Churches (NCKPC) and the Coordinating Committee for Korean American Presbyteries (CCKAP). Korean Americans are grateful for the legacy of the Reformed tradition and its Korean ministries in the PC(USA), and are pleased to celebrate with their brothers and sisters in Korea, in recognition of the 100<sup>th</sup> year anniversary of the General Assembly of the PCK.



**Report C. 001  
Leadership Committee  
Presbyterian Mission Agency Board  
September 13, 2012**

**The Leadership Mission Committee met on Thursday, September 13, 2012, at the Hyatt Hotel in Louisville, KY and forwards the following to the Presbyterian Mission Agency Board:**

**I. For Consent:** No Items

**II. For Action**

- A. That the Presbyterian Mission Agency Board change the name of Financial Aid for Studies to Financial Aid for Service. (See page 3 of this appendix.)
- B. That the Presbyterian Mission Agency Board discontinue the inclusion of Barber Scotia College in future disbursements from the Christmas Joy Offering. Barber-Scotia will receive any outstanding base grant for the remainder of 2012 and funding will cease at the end of 2012. (See pages 4 and 5 of this appendix.)
- C. That the Presbyterian Mission Agency Board receive the nomination from the Trusteeship and Honorary Degrees Subcommittee of the Administrative Committee of Presbyterian College, and appoints the following persons for consideration for election by the Presbyterian College Board of Trustees: (See pages 6 and 7 of this appendix.)
  - **Thomas H Milton**, First Presbyterian Church, Greensboro, North Carolina (for a three year term)
  - **G.Patrick Phillips**, Myers Park Presbyterian Church, Charlotte, North Carolina (for a two year term)
  - **David F. Parker**, Eastminster Presbyterian Church (Columbia, SC) Elgin, South Carolina (for a one year term)
  - **Ernestine A Gilliam**, Barnwell Presbyterian Church, Barnwell, South Carolina (for a one year term)
  - **Lane Alderman**, Pastor, Roswell Presbyterian Church, Roswell, Georgia (for a two year term)
- D. That the Presbyterian Mission Agency Board give approval to the Leadership Committee Chair to appoint a member to serve on the Presbyterian Women's Creative Ministries Offering Committee (CMOC) for the Spring 2013 meeting and one three year term beginning July 1, 2013 through June 30, 2016. This appointment will be made by October 1, 2012. The term would be three years plus six months for a total of seven CMOC meetings.

**III. For Information**

- A. The Leadership Committee recommended that Cook Native American Ministries receive a base grant from the Christmas Joy Offering for the remainder of 2012 and the first grant distribution in 2013 with stipulations: (See pages 8–13 of this appendix.)
  - (a) Report to the April 2013 Presbyterian Mission Agency Board Meeting on the sale of its property, including a detailed report on funds deposited in the Cook Native American

Ministries Endowment Fund with the Presbyterian Foundation and plans for short term and long-range funding of CNAM.

- (b) Provide to the Presbyterian Mission Agency a timeline for its self-sustainability, as it transitions from an educational institution into a foundation which provides education i.e. a “school without walls.”
  - (c) Provide to the Presbyterian Mission Agency a detailed operational plan (more specific than the strategic plan), including specific action steps and milestones to be met.
  - (d) Provide to the Presbyterian Mission Agency a detailed plan for fundraising with objectives and timelines.
  - (e) Provide financial reports showing budget vs. actual, and budget compared to the prior year-end, including an analysis explaining departures from budget and the outlook for major categories (gifts, student enrollment, expenses, etc.). Cook will also indicate where the Presbyterian Mission Agency’s grants have been used in the transition period.
- B. Received and approved the May 10, 2012 Discipleship and Vocation Mission Committees Minutes.
- C. Received the referrals from the 220<sup>th</sup> General Assembly
- D. Reviewed Mission Personnel Actions for April through July 2012. (Information 210)
- E. Appointed Cathy Piekarski, Cruz Negron-Torres, and Jan Dowlearn as a sub-committee to approve Mission Personnel Actions between meetings.
- F. Heard a presentation on Celebrate the Gifts of Women 2013 (Information 203), Presbyterian Pan American School (Information 205) and Women of Faith 2012 (Information 206) by Rhashell Hunter. The Committee approved sending a letter of congratulations to Jim Matthews on his retirement from the Pan American School.
- G. Heard an update on the Office of Theology and Worship by Charles Wiley (Information 213)
- H. Joined by the Worshiping Communities Committee to hear a presentation about the For Such A Time As This program by Marcia Myers.
- I. Engaged in discussion about innovative and transformational leadership and the committee’s responsibility to support.

**ITEM C.103  
FOR ACTION**

<i>FOR PRESBYTERIAN MISSION AGENCY EXECUTIVE DIRECTOR'S OFFICE USE ONLY</i>			
	A. Finance		E. Corporate Property, Legal, Finance
	B. Justice		F. PC(USA), A Corporation
X	C. Leadership		G. Audit
	D. Worshiping Communities		H. Executive Committee
			J. Nominating Committee
			K. Governance Committee
			P. Plenary

**Subject: Change Name of Office of Financial Aid for Studies to Financial Aid for Service**

**Recommendation:**

**That the Presbyterian Mission Agency Board change the name of Financial Aid for Studies Office to Financial Aid for Service**

**Background:**

Financial Aid for Studies is one of the last remnants of the Higher Education Program Area, disbanded in 2003. Supported by donor restricted funding, including funds that are designated for the use of the Office of Financial Aid for Studies, the office manages scholarship, grant, and loan programs for the denomination. In the past, directed as a service of the Presbyterian Church (U.S.A.) to related colleges, universities, and seminaries as well as church members, the Office of Financial Aid for Studies was focused on providing assistance to students to for the cost of education.

Financial Aid for Studies has been relocated several times since 2003, and each time the staff has re-examined mission through the specific focus of ministry areas including Evangelism and Church Growth and Vocation.

Since 2009 Financial Aid for Studies has been assigned to the Office of Vocation. While remaining committed to assisting church members with the cost of education, the mission has evolved and Financial Aid for Studies is engaging undergraduate and seminary students in a deliberate directed inquiry to explore the meaning of vocation, the use of God-given gifts and talents, and how gifts and talents may be directed to address the challenges of our times.

Addressing the question of how to make bi-vocational ministry possible or service to small congregations in temporary or part-time calls affordable for pastors with educational debt, Financial Aid for Studies shifted from student loans for seminary students to debt forgiveness for service, and is prepared to advance the objectives for young adults by developing solutions through grants and loan forgiveness.

The name change formalizes a shift from an emphasis on education purely for the sake of education, to education for a life of discernment and service. The functions of the office as the Presbyterian Church (U.S.A.)’s ministry for scholarships, grants, and loans (for education) remain intact and the renamed Financial Aid for Service office is the successor of the Office of Financial Aid for Studies.

**ITEM C.104  
FOR ACTION**

**Subject: Barber-Scotia College Site Visit Team Report**

**Recommendation:**

- 1. The Site Visit Team recommends to Presbyterian Mission Agency Board that Barber-Scotia College be given the base grant for 2012-2013 with the following stipulations:**

**Barber-Scotia College does not meet and follow the standards and criteria set by the Presbyterian Mission Agency for the Historically Presbyterian Racial Ethnic Institutions, therefore, it must intensify its efforts to achieve accreditation and also have a Presbyterian Mission Agency representative serve in an ex-officio capacity on the school's board of trustees.**

- 2. Barber-Scotia College will report to each Presbyterian Mission Agency Board meeting on the school's status, plans, and progress toward accreditation, including:**
  - a. A report on the college's progress toward accreditation;**
  - b. A report of the number of students enrolled at the college;**
  - c. A detailed operational plan (more specific than the strategic plan), including specific action steps, milestones, and timelines to be met and progress towards these;**
  - d. Financial reports showing budget vs. actual, and budget compared to the prior year-end, including an analysis explaining departures from budget and the outlook for major categories (gifts, student enrollment, expenses, etc.);**
  - e. A detailed plan for fundraising with objectives and timelines, and specific progress towards these;**
  - f. Immediate reinstatement of the college's property and casualty insurance; and**
  - g. A Strengths, Weaknesses, Opportunities and Threats (SWOT) analysis. Barber-Scotia's trustees and president will engage in this analysis on a regular basis.**
- 3. In addition, the continuation of the disbursements will be reviewed at the Presbyterian Mission Agency Board meeting in September 2013, and if the criteria above are not met, funding will cease.**

**Background:**

A delegation visited Barber-Scotia College in Concord, NC, on July 27, 2012. Molly Baskin, Rhashell Hunter and Jerry Cannon met with President David Olah and members of the Board of Trustees.

A number of buildings on the campus have been renovated, yet some are not open for use and are awaiting renovation. The number of students has increased, yet the number is still small.

The Presbyterian Mission Agency supports Barber-Scotia College through the Christmas Joy Offering. Barber-Scotia receives a base grant and a partial incentive grant. The grant to Barber-Scotia was reduced some years ago, because the college lost its accreditation.

The college is currently not in compliance with the *Institutional Standards of the Christmas Joy Offering*, which was approved by the 218th General Assembly (2008). The Institutional Standards state: "Degree granting institutions must be accredited by a U.S. Department of Education-approved accrediting association. Institutions that are not accredited will have a three-year period in which to achieve accreditation."

The Institutional Standards were approved by the 218<sup>th</sup> General Assembly (2008), in July 2008. The Presbyterian Mission Agency (formerly the GAC) placed them in effect in January 2009. The three-year period for Barber-Scotia to achieve accreditation concluded in January 2012. The Presidents Roundtable of the Racial Ethnic Schools and Colleges met on March 21, 2012, and "expressed real concern about Barber-Scotia's long term viability and their present efforts to gain accreditation through the Transnational Association of Christian Colleges and Schools (TRACS)." The college is seeking accreditation through TRACS, though it was previously accredited by the Southern Association of Colleges and Schools (SACS), which withdrew its accreditation in 2004.

At its May 2012 meeting, the Discipleship Committee of the GAMC (now the Presbyterian Mission Agency Board) approved that "an assessment site visit to Barber Scotia College be scheduled to determine if the PC(USA) institutional standards are being met. The delegation will include GAMC member Molly Baskin and GAMC staff members to be determined. The team is to report back to the September GAMC meeting."

This report and recommendation from the Barber-Scotia College site visit team also includes a report from Barber-Scotia College (see attached below). The college requests continuation of the grant it receives from the Christmas Joy Offering for a period of time, as it seeks accreditation and as it seeks to pay off its loan from the Department of Education.

**ITEM C.106  
FOR ACTION**

<i>FOR PRESBYTERIAN MISSION AGENCY EXECUTIVE DIRECTOR'S OFFICE USE ONLY</i>			
	A. Finance		E. Corporate Property, Legal, Finance
	B. Justice		F. PC(USA), A Corporation
X	C. Leadership		G. Audit
	D. Worshiping Communities		H. Executive Committee
			J. Nominating Committee
			K. Governance Committee
			P. Plenary

**Subject: Presbyterian College (Clinton, SC) Trustees**

**Recommendation:**

**That the Presbyterian Mission Agency Board receives the nomination from the Trusteeship and Honorary Degrees Subcommittee of the Administrative Committee of Presbyterian College, and appoints the following persons for consideration for election by the Presbyterian College Board of Trustees.**

- 1. Thomas H. Milton, First Presbyterian Church, Greensboro, North Carolina (for a three year term)**
- 2. G. Patrick Phillips, Myers Park Presbyterian Church, Charlotte, North Carolina (for a two year term)**
- 3. David F. Parker, Eastminster Presbyterian Church (Columbia, SC), Elgin, South Carolina (for a one year term)**
- 4. Ernestine A. Gillam, Barnwell Presbyterian Church, Barnwell, South Carolina (for a one year term)**
- 5. E. Lane Alderman, Pastor, Roswell Presbyterian Church, Roswell, Georgia (for a two year term)**

**Background:**

In October 2010, the General Assembly Mission Council (GAMC) approved the request of the Presbyterian College to co-elect up to five at-large PC(USA) trustees of Presbyterian College.

60% of Presbyterian College's (PC) Trustees are co-elected by the Presbyteries of the Synod of South Atlantic and the PC board of Trustees to serve up to three, three-year terms. This selection process is predicated on the covenant relationship the College has with the Synod. The election procedure is a follows:

- The Committee on Trusteeship of the PC Board nominates members of PC(USA) congregations within the bounds of the Synod of South Atlantic to be considered for joint election by the Synod with which the college has a covenant relationship and the PC Board of Trustees. This normally occurs in August.
- The President of PC notifies the Presbytery in which the nominee resides of the nomination and then approaches the individual.
- If the individual agrees to serve (a three-year term that can be renewed for two additional terms for a total of nine years) the individual must be approved by both the Presbytery and the PC Board. The election by the PC Board happens in November. The Presbyteries of the Synod normally elect at a fall meeting. The Synod acknowledges the elections. Term of service begins January 1.

In a proposal developed by the PC Board to further expand ties to the PC(USA), it has recommended that up to five of the PC(USA) trustees be selected from outside the boundaries of the Synod. Doing so necessitates co-election by a body with which Presbyterian College has a covenant relationship. As a member of the Association of Presbyterian Colleges and Universities that is in covenant relationship with the GAMC, it is proposed that the GAMC is the appropriate body to co-elect those PC(USA) trustees who reside outside of the boundaries of the Synod of South Atlantic. The President of Presbyterian College will notify the GAMC when there is a need to elect one of these trustees and supply appropriate information about the individual to be elected.

This concept has been reviewed and endorsed by church leaders within the Synod and by the Executive Director of the Association of Presbyterian Colleges and Universities.

**ITEM C.105  
FOR ACTION**

<i>FOR PRESBYTERIAN MISSION AGENCY EXECUTIVE DIRECTOR'S OFFICE USE ONLY</i>			
	A. Finance		E. Corporate Property, Legal, Finance
	B. Justice		F. PC(USA), A Corporation
X	C. Leadership		G. Audit
	D. Worshiping Communities		H. Executive Committee
			J. Nominating Committee
			K. Governance Committee
			P. Plenary

**Subject: Cook Native American Ministries Report**

**Recommendation:**

**The Leadership Committee recommends the following:**

- 1. Cook Native American Ministries (CNAM) will receive from the Presbyterian Mission Agency a base grant for the remainder of 2012, and the first grant disbursement in 2013, with the following stipulations:**

**Cook Native American Ministries will:**

- a. **Report to the March 2013 Presbyterian Mission Agency Board Meeting on the sale of its property, including a detailed report on funds deposited in the Cook Native American Ministries Endowment Fund with the Presbyterian Foundation and plans for short-term and long-range funding of CNAM.**
  - b. **Provide to the Presbyterian Mission Agency a timeline for its self-sustainability, as it transitions from an educational institution into a foundation which provides education, i.e. a “school without walls.”**
  - c. **Provide to the Presbyterian Mission Agency a detailed operational plan (more specific than the strategic plan), including specific action steps and milestones to be met.**
  - d. **Provide to the Presbyterian Mission Agency a detailed plan for fundraising with objectives and timelines.**
  - e. **Provide financial reports showing budget vs. actual, and budget compared to the prior year-end, including an analysis explaining departures from budget and the outlook for major categories (gifts, student enrollment, expenses, etc.). Cook will also indicate where the Presbyterian Mission Agency’s grants have been used in its transition period.**
- 2. Cook Native American Ministries will continue to meet and follow the standards and criteria set by the Presbyterian Mission Agency for the Historically Presbyterian Racial Ethnic Institutions, including keeping the Presbyterian Mission Agency informed of its transitional plans and funding for its endowment fund with the Presbyterian Foundation and having a Presbyterian Mission Agency representative serve in an ex-officio capacity on the school’s board of trustees.**



**3. In addition, the continuation of the Presbyterian Mission Agency's grants will be reviewed at the Presbyterian Mission Agency Board meeting in April 2013.**

**Background:**

In early 2008, Larry Norris, former president of Cook School for Christian Leadership, attended the Discipleship Committee of the General Assembly Council (now the Presbyterian Mission Agency) and gave a presentation. At its February 2008 meeting, the Discipleship Committee agreed to send a delegation on a site visit to Cook School for Christian Leadership (now Cook Native American Ministries) including General Assembly Council staff and an elected member of the General Assembly Council.

The delegation returned to the Discipleship Committee Meeting in April 2008 with a recommendation to approve the continuation of the Christmas Joy Offering base grant for Cook in 2008-2009 with the following stipulations:

- A) Cook continue to meet and follow the standards and criteria set by the General Assembly Council for the Historically Presbyterian Racial Ethnic Institutions, including having a GAC representative serve in an ex-officio capacity on the school's board of trustees.
- B) Cook report to each GAC meeting on the school's status, plans and progress, including a current financial report.

In addition, the committee agreed that the continuation of the disbursement will be reviewed in March 2009.

From February 2008 to September 2012, Cook Native American Ministries has submitted an Information Report and Financial Report to the Presbyterian Mission Agency Board meetings. For four years each fall, the Presbyterian Mission Agency's Discipleship Committee has voted to continue the Christmas Joy Offering base grant for another academic year, awaiting Cook's transition from an educational institution into a foundation that provides education. The committee has approved continued disbursement of the grant request, as Cook had difficulties selling its property in early 2009. There were changes in the economy around that time and Cook's first buyer was unable to obtain financing, so the contract with this developer fell through.

At the May 2012 Presbyterian Mission Agency Board meeting, Cook provided an information report indicating that the property would soon be sold. In the report that Cook has submitted for the September 2012 Presbyterian Mission Agency Board meeting, it states that the property is under contract and that the developer will finalize financing and complete the purchase in August 2012. If the sale was completed in August, Cook planned to deposit the proceeds into the Cook Native American Ministries Endowment Fund with the Presbyterian Foundation. If the sale did not occur, Cook planned to place the property back on the market.

The recommendation above allows the Presbyterian Mission Agency and Cook Native American Ministries to continue the base grant in 2012 and the 1<sup>st</sup> grant disbursement in 2013 to allow time for Cook to prepare and send to the Presbyterian Mission Agency the documents requested, as well as time for the Presbyterian Mission Agency to review the documentation. After this review, a decision will be made at the Presbyterian Mission Agency's April 2013 meeting as to whether Cook Native American Ministries will continue to receive grants from the Christmas Joy Offering.

**Cook Native American Ministries  
Tempe, Arizona**

**Report to the Presbyterian Mission Agency  
August 1, 2012**

**Introduction**

The following report is an update on activities and events at Cook Native American Ministries (CNAM) through July 2012.

We relocated to our new office, which is adjacent to the former campus, on April 1, 2012. At this time the migration of responsibilities from the Transition Team of Gary G. Metoxen, Board Chair and Dr. Ronald Lundeen, Board Member is complete. The Board of Directors hired Suanne Ware-Diaz to assume the role of Executive Director effective April 15, 2012.

We understand that CNAM exists to assist, resource and to serve Native Americans and to share the gospel of Jesus Christ. CNAM will ensure that our mission and the vision of Charles H. Cook remain alive and well. We are committed to expanding the mission and the vision beyond the walls of a traditional school building to bring new and greater opportunities for leadership education to more Native Americans than ever before.

**Update on the Status of the Property**

The campus property is under contract with a prospective buyer, a Texas-based contractor / developer, who has until August 11, 2012 to finalize financing and purchase decision. At this point the sale looks uncertain. If the sale goes through, all monies will be deposited directly into the CNAM endowment fund handled by the PCUSA Foundation. Should the sale not go through on August 11<sup>th</sup>, the property will be immediately placed back on the market. Our realtors, Cassidy Turley BRE Commercial in Phoenix, have an aggressive marketing plan ready and will pursue offers made during the escrow process.

**Audit**

Walker and Armstrong, LLP, Certified Public Accountants & Advisors, has been engaged to provide our 2012 audit. This year's audit began July 25<sup>th</sup> and should be completed within the next 30 days.

**Current Financial Status**

A modified budget and financial packet will accompany this report. CNAM's finances are well under control. Grants and planned giving have been steady, and estate maturities continue to grow. Gift income has had a modest increase since 2009; however, 2010 giving was substantially higher than 2011 due to a one time payout of \$165,000 from UTE Mountain Distribution Stock Certificate. CNAM receives quarterly payments of approximately \$4500 in perpetuity from UTE Mountain Distribution. A comparison of Church and individual gifting follows:

*Year:*

*Number of Gifts:*

*Total:*

2009	251	\$95,000
2010	303	\$290,000
2011	294	\$129,000

Online giving through our website increased from \$1200 in 2010 to \$1575 in 2011. Over the next few months we will enhance the website content and improve user access to attract more guests, encourage repeat visits and promote the CNAM endowment. The Presbyterian Foundation has recently launched its own donor website and CNAM will be one of the featured endowments.

Now that the new office and staff are in place, we've resumed contacts and solicitations to strengthen and increase our donor base. Of course, the Christmas Joy Offering from the Presbyterian Church (U.S.A.) remains critical to our financial health and situation.

### **Program Updates**

Fifteen students recently completed their second year of "**Commissioned Ruling Elder**" (CRE) certification courses. The Rev. Debra Avery led "Faith Development and Spirituality" on November 5 and 12, 2011 and "Reformed Worship, Liturgy and Planning" on March 9-10 and March 22-23, 2012. The Rev. Martha Sadongei taught the "Polity" course, May 4-5, 2012. Upcoming courses are "Introduction to Pastoral Care" on September 7-8 and September 21-22 and "Introduction to Christian Education" on October 5-6 and October 26-27. The final courses, "Administrative Development" and "Ethics and Sexual Misconduct," will be held in February, March and May of 2013.

CNAM partnered with the Vancouver School of Theology and the Episcopal Diocese in Albuquerque, New Mexico to present the **Winter Term Session** on February 20-24, 2012. CNAM sponsored 8 Presbyterian students for this learning event. Courses offered were "Introduction to Christian Worship" with the Rev. Dr. Paula Sampson and "Stewardship Native American Style" with the Rev. Dr. Cecil Corbett and the Rev. Dr. Gary Kush. Due to move and staff changes, Summer Term 2012 Session was not offered.

Both the **Winter and Summer Sessions** will be held in 2013. Initial discussions have begun with the Presbytery of the Grand Canyon to offer lay leadership classes and to explore an introduction to "Certified Christian Educator" courses. Pinnacle Presbyterian Church in Scottsdale has offered use of their facility at no charge with the possibility of members hosting students overnight in their homes near the church campus. This will hold down costs and provide an opportunity to build community and friendships across cultures.

Early 2013 CNAM will deliver **Grant Workshops** here in Arizona made possible through the HREPI Fund (formerly Mary Holmes College Fund.) Curricula will focus on writing concept letters and making proposals for programs, projects and ministries.

CNAM made a seed **grant** to help launch the program "Ta Ethne Leadership Learning Center" (TELL), an online Christian Leadership Development program. Courses focus on practical knowledge and leadership skills for Native American leaders serving local churches. The program is affordable and easily accessible. Fourteen students are currently enrolled; thirteen are based in the US and one in Canada. They are required to meet with a local mentor.

### **Short Term Plans**

We are continuing to work on building the framework to support CNAM's new era of service and ministry. Following are four focus areas:

1. Website Development: Improve content and access. Offer articles and resources that inform and can be downloaded as handouts for classes or worship services. Update content on a consistent basis – target weekly.
2. Social Media: Create connections with more folks through Facebook and Twitter.
3. Donor database: Begin migration to GiftWorks which has enhanced capability to record donor information and giving trends, easier access to data for reporting purposes and ability to do direct mailing.
4. Community Outreach: I have been visiting local Presbyterian churches, both Native American and non-NA, to introduce myself as the new Executive Director and to update folks on our ministry. I attend quarterly Presbytery sessions and bi-monthly meetings with Native American Elders and Deacons. CNAM will hold an open house on August 24<sup>th</sup>; over 200 people and organizations have been invited and representatives from the Presbytery, Synod and local tribes will bring greetings and welcome.

### **Strategic Plan (Long Term)**

The Board of Directors adopted a strategic plan summary, January 2011, allowing dates, milestones and budgets to be established.

### **Staff**

CNAM now has three full-time staff. Suanne Ware-Diaz, Executive Director. Della Pena, Administrative Assistant, assists the Executive Director and oversees daily office functions. Della's long history with CNAM provides a vital connection with our alumni, former staff and our donors. Adelita Mesa, Receptionist, assists Della with general clerical duties and assists Suanne with gift funds and the website. Adelita began working with us through the Phoenix Indian Center's job training program in September and we extended a full-time position to her in May. Don Wood, consultant, assists us with IT.

### **Summary**

CNAM continues to remain sustainable, viable and relevant. We are financially stable and debt free. We are grateful for the Christmas Joy Offering that continues to sustain our ministry through transition. Although, the sale of our campus has delayed the full launch of our grant program we are continuing to deliver leadership training and exploring opportunities to offer more venues and new classes by partnering with the local Presbytery and local churches. CNAM continues to respond positively to ministerial and leadership issues facing Native American people and Native American churches. We give thanks to our Board of Directors, our dedicated staff, the Presbyterian Church USA and the many donors and volunteers who have faithfully supported our mission and ministry.

**Cook Native American Ministries (CNAM)**  
**Strategic Plan Summary**  
January 1, 2011

- Vision:** CNAM celebrates its 100 year history by becoming a premiere organization involved with facilitating leadership education within Native American Communities.
- Mission:** In response to the Christian Gospel, CNAM equips leaders to better serve their churches and communities.
- Purpose:** CNAM brings together people programs and resources; it is disciplined to address topics and issues related to Christian ministry.
- Connecting:** CNAM serves as a catalyst for the development of new ideas. Through a professional staff, an active Board of Directors and a national network of constituents, we regularly gather Native people from a variety of disciplines to address topic and issues related to Indian leadership in church and society.
- Equipping:** We coordinate with other organizations and provide workshops, training events and other programs related to current and emerging Native ministry issues. We are focused squarely upon the core program of preparing certified lay ministers to serve congregations. We offer winter and summer intensive programs for those now serving as church, tribal and civic leaders.
- Granting:** CNAM continues to support other organizations, institutions and ministries with a variety of seed money grant programs. Grants, provided for a maximum of three years, assist with starting or expanding Native American leadership education. Grants will be made from the earnings of the Endowment.
- Goals:** As CNAM works towards the fulfillment of its mission, we will seek the following accomplishments:
1. We will provide innovative and contextual educational opportunities in a variety of venues.
  2. We will discern where the Spirit is moving and mobilize resources there.
  3. We will resource other Christian organizations that share our mission.
  4. We will facilitate a visible Native American presence in the larger church.
  5. We will partner with congregations, denominations, and others, including secular and public organizations to accomplish our vision.
  6. The Board of Directors will establish effective policies that appropriately support the goals and objectives of this strategic plan.

**Report D. 001**  
**Worshiping Communities Committee**  
**Presbyterian Mission Agency Board**  
**September 13, 2012**

**The Worshiping Communities Committee met on September 13, 2012, at the Hyatt Regency Hotel in Louisville, KY and forwards the following to the Presbyterian Mission Agency Board:**

- I. For Consent:** No Items
  
- II. For Action:**
  - A. The Worshiping Communities Committee recommends that the Presbyterian Mission Agency Board appoint Marilyn Gamm as the Presbyterian Mission Agency Board liaison on the Mission Development Resources Committee for a four year term beginning September 2012. (See page 3 of this appendix.)
  
- III. For Information**
  - A. Approved May 2012 Evangelism Mission Committee Minutes.
  - B. Received the referrals from the 220<sup>th</sup> General Assembly.
  - C. Participated in Generative Discussion on 1001 Worshiping Communities led by the chair, Mihee Kim-Kort.
  - D. Heard an update on Collegiate Ministries from Adrian McMullen, Associate for Collegiate & Young Adult Ministries.
  - E. Charles Wiley, III, Associate Director of Theology Worship & Education presented a verbal report on Marriage and Worshiping Communities.
  - F. Participated in Generative Discussion on Defining the Work of the Worshiping Communities Committee led by vice chair, Steve Aeschbacher.
  - G. Eric Hoey, Director of Evangelism and Church Growth presented an Executive Summary from the Evangelism and Church Growth Program Evaluation of the Church Growth and Transformation Office.
  - H. Heard Reports on Conference Centers:
    - Stony Point Conference Center - Rick and Kitty Ufford-Chase and Carson Moser.
    - Ghost Ranch Conference Center - Debra Hepler.
  - I. Clare Lewis, Publisher of Congregational Ministries Publishing presented an update on the work of Congregational Ministries Publishing.
  - J. Met in joint session with the Leadership Committee to hear an update on the *For Such A Time As This* pastoral residency program presented by Marcia Meyers, Director of Vocation.

- K. Heard a RE&WM New Worshiping Communities Presentation from Rhashell Hunter, Director of Racial Ethnic & Women's Ministries/Presbyterian Women that included the following topics:
- African American Church Growth Strategy – Lonnie Oliver, Associate for African American Congregational Support.
  - Growing the Diverse Church – Racial Ethnic and New Immigrant Church Growth – Sterling Morse, Coordinator for Congregational Support and Cross-Cultural Ministries.
  - Hispanic/Latino-a Conversation Group Report – Hector Rodriguez, Associate for Hispanic/Latino-a Congregational Support.

**ITEM D.103  
FOR ACTION**

<i>FOR PRESBYTERIAN MISSION AGENCY EXECUTIVE DIRECTOR'S OFFICE USE ONLY</i>			
	A. Finance		E. Corporate Property, Legal, Finance
	B. Justice		F. PC(USA), A Corporation
	C. Leadership		G. Audit
X	D. Worshiping Communities		H. Executive Committee
			J. Nominating Committee
			K. Governance Committee
			P. Plenary

**Subject: Presbyterian Mission Agency Board Member to Serve as Liaison to the Mission Development Resources Committee (MDRC)**

**Recommendation:**

**The MDRC respectfully requests that a member of Presbyterian Mission Agency Board be assigned to serve as liaison to MDRC in order to ensure that opportunities and concerns are shared in a helpful and timely manner.**

**Background:**

The MDRC implements its work through the following functions:

- Allocating of grants for new church development, presbytery support for continual congregational transformation, and for small and growing congregations to redesign their worship space, style, and techniques;
- Originates and oversees the repayment of Presbyterian Mission Agency loans to new and existing congregations for site acquisition, building construction, renovation, and other related projects;
- Recommends policies, procedures and guidelines that govern the Mission Program Grants and Church Loan programs;
- Interprets the purpose and availability of the Mission Program Grants and Church Loan programs to the whole church, instilling hope for future ministry to keep the church alive and growing;
- Responds in partnership with the synods and presbyteries to new and emerging ministries;
- Grants office staff and/or MDRC members conduct consultations and training events with synods and presbyteries to provide information related to the preparation of written proposals, funding policies and procedures;
- Annually reviews and recommends to the Presbyterian Mission Agency new congregation projects nominated to receive Sam & Helen R. Walton Awards.
- In the near future, we anticipate that the MDRC will also provide leadership to two new grants and to an award that will support 1001 New Worshiping Communities.



**Report G.001**  
**Presbyterian Mission Agency**  
**Audit Committee**  
**September 11<sup>th</sup>, 2012**

**I. For Information:**

**A. The Presbyterian Mission Agency Audit Committee reports for information that at its September 11<sup>th</sup>, 2012 meeting, the Committee:**

- 1. Received and approved the Administrative record of May 8<sup>th</sup>, 2012**
- 2. Discussed the Audit Committee Chair assignment**
- 3. Elected Kears Pollock as the Vice Chair of the Audit Committee**
- 4. Reviewed external audit proposals and approved the appointment of BKD as the external auditors for 2012-2014.**
- 5. Received and approved the audit report for the OGA Receivables**
- 6. Received and approved the audit report for Ghost Ranch**
- 7. Received and approved the 1<sup>st</sup> quarter Credit Card review**
- 8. Received information on current Internal Audit projects**

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**ADMINISTRATIVE RECORD**

**General Assembly Council Audit Committee Meeting  
May 8<sup>th</sup>, 2012**

**Brown Hotel  
Louisville, Kentucky**

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**Gallery Boardroom**

**ATTENDANCE:**

Reg Parsons, Chair  
Gordon Nielsen  
Kears Pollock  
Joyce Smith  
Richard Turpen

**STAFF:**

Timothy Stepp, GAMC  
Amanda Kaiser-Jones, GAMC

**ABSENT:**

Kent Grimes

**Tuesday, May 8<sup>th</sup>, 2012:**

Reg Parsons opened the meeting with prayer and scripture.

**MOVED, SECONDED, and CARRIED:** The Audit Committee adopted the agenda.

**MOVED, SECONDED, and CARRIED:** The Audit Committee approved the Administrative Record of February 14<sup>th</sup>, 2012.

**MOVED, SECONDED, and CARRIED:** The Audit Committee approved the Corporate Credit Card Review for the 4<sup>th</sup> quarter 2011.

**MOVED, SECONDED, and CARRIED:** The Audit Committee approved Richard Turpen as the new Audit Committee Chair.

The Audit Committee reviewed the Financial Statements presented by Crowe Horwath, along with the Management Letter and other communications. Current internal audit projects were discussed.

The next Audit Committee meeting is scheduled for Tuesday, September 11<sup>th</sup>, 2012 from 2-6pm, pending coordination with the GAMC meeting schedule.

Reg Parsons closed the meeting with prayer.

**Adjourned** at 6:15 p.m.



**INTERNAL AUDIT REPORT**  
**REVIEW OF OGA RECEIVABLES**

**July 31, 2012**

**Audit Department**

Timothy W. Stepp, CPA - Associate Director of Internal Audit  
Amanda Kaiser-Jones - Senior Internal Auditor

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## **I. BACKGROUND**

The General Assembly has several specific responsibilities outlined in Chapter 3 of the Book of Order. The assembly seeks to protect our church from errors in faith and practice, is responsible for assuring that the expression of our theology remains true to the biblical standards in our historic confessions. The General Assembly presents a witness for truth and justice in our community and in the world community. It sets priorities for the church and establishes relationships with other churches or ecumenical bodies.

The Office of the General Assembly (OGA), headed by the Stated Clerk, is the ecclesiastical arm of the church. The Stated Clerk and his staff work to ensure that the Presbyterian Church maintains itself as a church. The Office of the General Assembly carries out all constitutional and most ecumenical functions at the General Assembly. The OGA is comprised of eight different departments, and produces reports and recommendations on issues to be discussed with the General Assembly.

## **II. OBJECTIVE AND SCOPE**

### **OBJECTIVES:**

The objectives of this audit were to document the procedures for recording the receivables for various events OGA hosts, and to determine if receivables are being entered correctly, while proper documentation is being retained to support the charges.

### **SCOPE:**

A sample of invoices, incoming checks, and journal entries were reviewed to determine whether the items were supported by sufficient documentation and properly recorded in the Financial Edge program.

## **III. REVIEW DETAIL**

### **A. REVIEW OF RECEIVABLES**

#### **BACKGROUND:**

The Senior Administrative Assistant receives the invoices from the hotels where events are held after the event has occurred. Once the invoices are received, the employee breaks the invoice down by department and synod. The Senior Administrative Assistant creates invoices by department and synod, and sends the invoices out for payment. The employee maintains a listing of the invoices created for the year on an Excel file.

The Manager of Assembly Services receives invoices for the exhibit halls and for functions held at the hall. When an invoice is received, the Manager breaks the invoice down by department and synod, and mails the individual invoices out for payment.

A sample of 9 invoices were selected from the Accounts Receivable detailed printout to determine if proper documentation exists, proper approval is present, the breakdown by department was proper, proper G/L accounts were charged, and if individual department and/or synod invoices were sent out.

**FINDING:**

**Of the 9 vendor invoices reviewed:**

- **Four invoices did not have a breakdown by department/synod to determine what amount should be charged to each.**
- **One invoice showed a summary of the charges, but no detail was provided by the vendor as to what the charges were for – room rental, meals, equipment rental, etc.**
- **One invoice had two different invoice copies, with different totals. The invoices differed by \$121.79. There was no explanation as to which invoice had the correct total.**
- **When we attempted to trace vendor invoices to the individual department/synod invoices, we were unable to get copies of the department/synod invoices from staff. Several attempts were made to acquire and review the information, but it was never received.**

**RECOMMENDATIONS:**

- **All vendor invoices should have a breakdown attached by OGA staff to show what charges were incurred by each department/synod.**
- **Detailed invoices should be acquired from vendors to verify the proper G/L accounts are being charged.**
- **If a discrepancy exists between two vendor invoice copies, OGA staff should contact the vendor for further clarification.**
- **Department/Synod invoice copies should be accessible to verify charges were properly distributed.**
- **Receivables should be processed in the Shared Services Accounting Department, where copies of all required documentation can be easily accessed.**

**MANAGEMENT RESPONSE:**

**It was agreed in July 2012 that Meeting services will provide a spreadsheet giving the breakdown and distribution of costs allocated to different clients, which need to be recovered through invoicing. It was also agreed that the invoicing will in the future be done by Accounts Receivable section of the Shared services department of the PMA.**

**B. REVIEW OF RECEIPTS**

**BACKGROUND:**

The Senior Administrative receives the checks from the lockbox, and distributes them to themselves, the Manager of Assembly Services, or the Manager of Facility Arrangements based on the type of invoice the checks are for. If they are for the exhibit hall or functions held there, the checks are forwarded to the Manager of Assembly Services. If the checks are for the hotel charges, the Senior Administrative Assistant processes them.

When the Senior Administrative Assistant receives a check as payment for the hotel charges incurred by that department/synod, the employee opens the Excel file containing a listing of all invoices created for the year, and applies the payment against the invoice they created. If a discrepancy occurs, the Assistant contacts the department/synod to determine the difference.

When the Manager of Assembly Services receives a check, the Manager compares the check amount to the invoice amount, and investigates any differences.

A sample of four checks received was pulled to verify the check amounts agreed to the invoices sent to the department/synod.

#### **FINDING:**

##### **Of the four checks reviewed:**

- **We were unable to verify the check amounts agreed to individual department/synod invoices, since we were unable to get copies of the department/synod invoices from staff. Several attempts were made to acquire and review the information, but it was never received.**

#### **RECOMMENDATIONS:**

- **Department/Synod invoice copies should be accessible to verify charges were properly distributed.**
- **Receivables should be processed in the Shared Services Accounting Department, where copies of all required documentation can be easily accessed.**

#### **MANAGEMENT RESPONSE:**

**Since the time this review began, a meeting was held with the Finance and Accounting Department of Shared Services in July 2012, when it was agreed that the invoices for services provided by the Meeting Services, will be generated from Accounts Receivable section of the Shared Services, F&A dept. It was also agreed that the required information for distribution of cost for the invoices will be submitted by Meeting Services in an Excel Spread Sheet format to the AR section.**

**It is believed that the management and staff of Meeting Services were busy with General Assembly meeting arrangements (held in July 2012 in Pittsburgh), and had limited time to have their work interrupted and be able to look for and provide invoice information for the internal audit enquiries, when required.**

#### **C. REVIEW OF JOURNAL ENTRIES**

**BACKGROUND:**

When a charge is posted to the incorrect general ledger account, a journal entry is made to move the funds to the proper account. The Senior Administrative Assistant, the Manager of Assembly Services, and the Manager of Facilities Arrangements are able to request a journal entry; however, all large journal entries need to be approved by one of the Managers.

A sample of 9 journal entries were selected from the detailed accounts receivable listing to verify proper approval was present, proper documentation was attached, and proper general ledger accounts were debited/credited.

**FINDING:**

**Out of the 9 journal entries reviewed:**

- **Three of the journal entries did not have proper documentation attached to support the entry.**
- **Three of the journal entries were not approved by a Manager.**
- **One journal entry did not have sufficient documentation to determine what the journal entry was for.**

**RECOMMENDATIONS:**

- **To improve efficiency and quality, the receivables and the corresponding entries should be processed in the Shared Services Finance and Accounting Department, where copies of all required documentation can be easily accessed and maintained.**

**MANAGEMENT RESPONSE:**

**The Managers of meeting services have been informed of the need to provide necessary documentation for journal vouchers, and for proper authorization before processing.**





**INTERNAL AUDIT REPORT  
GHOST RANCH CONFERENCE CENTER**

**July 31, 2012**

**Audit Department**

Timothy W. Stepp, C.P.A. - Associate Director of Internal Audit  
Amanda Kaiser-Jones - Senior Internal Auditor

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## **I. BACKGROUND**

The mission of Ghost Ranch Conference Center (GR) states that “Ghost Ranch, an education and retreat center of The Presbyterian Church (USA), grounds its life and program in reverence, hospitality for all people, and respect for creation.” Its vision includes a call to be both a multi-faceted community and an “education center in two locations called to serve God by empowering all who come to grow spiritually, learn intergenerationally and experience new transforming ways to serve God in the Church and world.” It is this Vision and Mission Statement that guides GR in its planning and development. “For over fifty years, the Church, the staff, the National Ghost Ranch Foundation and many friends and supporters have built the programs, facilities and grounds into a nationally known study and conference center. . . Both campuses provide opportunities for those who value learning and see education as a means for individual and social transformation. We believe that true education engages both head and heart. Our programs combine discussion and hands-on experiences to help participants expand their sense of self and world.”<sup>1</sup>

GR has been transitioning into a financially self-sufficient entity over the past several years, with budgeted support from the GAC. This support is in addition to the cash flow assistance currently provided by PCUSA interest-free. In the current PCUSA structure, GR falls under the Evangelism and Church Growth work area; however oversight of GR operations on the GAC level has been limited.

## **II. OBJECTIVE AND SCOPE**

### **OBJECTIVES:**

The objectives of the audit were to determine if systems, processes, and procedures were in place to adequately oversee the cash receipts, cash disbursements, financial reporting and inventory control of GR.

### **SCOPE:**

Unless otherwise stated within the content of the report, financial information related to the first quarter 2012 was utilized to support the findings presented.

## **III. AUDIT DETAIL**

### **A. GENERAL INFORMATION REVIEW**

#### **BACKGROUND:**

Personnel interviews were conducted in an effort to clarify responsibilities and processes, as well as to discuss key issues discovered in the audit process to date. Key GR staff members, as well as selected support-based PCUSA staff, were interviewed during this phase of the audit.

#### **FINDINGS:**

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<sup>1</sup> Ghost Ranch website: <http://www.ghostranch.org/about-us>

**No findings were noted.**

**MANAGEMENT RESPONSE:**

**None necessary.**

**B. CASH RECEIPT REVIEW**

**BACKGROUND:**

Personnel interviews as well as detailed testing were conducted in an effort to clarify responsibilities and processes associated with the receipt of cash at GR. The objectives of this review are to ensure proper internal controls are in place to safeguard cash received (via mail or normal operations), to ensure the accounting for contract sales is appropriate, and to ensure the reasonableness of the reported accounts receivable amount.

GR cash receipts can originate from several sources including contract sales, registrations and room & board, gift shop and museum sales, and miscellaneous revenue from meals and donations. Cash received is to be logged on to various income reports and held in locked offices or safes until the time of deposit.

**FINDINGS:**

- 1. In conversations with GR Finance Office staff, Internal Audit was informed that check deposits are made in-house using the E-deposit machine on a daily basis. Cash deposits are made weekly at the Abiquiu site during the slow season, and bi-weekly during the busy season. However, a review of cash deposits made during the first quarter of 2012 revealed two weeks when no cash was deposited at the bank.**
- 2. In reviewing procedures for the safekeeping of cash, it was noted that the Trading Post's change bag was kept in an unsecured filing cabinet located inside a closet that has a locking door. The Museum's cash is kept in an unsecured box on a shelf inside a closet with a locking door. While the closets have locks, cash should be kept in a locked container out of direct view.**
- 3. A review of five contracts totaling \$44,669 revealed that inadequacies with both the contract execution and contract accounting.**
  - a. Inconsistencies exist with the methods of revenue recognition used, and the recording of receivables within the Financial Edge accounting system. One of the contracts reviewed had only half of the contract amount booked as a receivable – the other half could not be located in the G/L.**
  - b. One of the contracts reviewed did not appear to be in the G/L at all.**
  - c. Of the five contracts reviewed, contract amounts were unable to be traced from the deferred revenue account to the revenue account due to large journal entries being made with little descriptions.**

4. **Currently GR staff is preparing an accounts receivable aging report, but the aging report and the A/R on Financial Edge differ by \$331.**
5. **A review of the operating account bank statements for the three months ended March 31, 2012 revealed between 11 and 15 outstanding items were present on each month's reconciliation, totaling an average of approximately \$17,235 each month.**
6. **In reviewing deposits, no preparer or reviewer signature was present on the deposit form submitted.**

#### **RECOMMENDATIONS:**

1. **Management should implement a procedure that ensures deposits are made timely to guarantee that assets are safeguarded appropriately and invested timely.**
2. **Management should work with Shared Services to implement an appropriate process for recording, tracking and recognizing revenue from contracts and their corresponding receivables.**
3. **A formal reconciliation should be established to ensure that the accounts receivable aging report is in agreement with the balance sheet accounts.**
4. **Management should ensure that all outstanding items should be cleared within 30 days.**
5. **Management should implement a policy to ensure the back-up for bank deposits includes a formal and complete reconciliation form that summarizes and reconciles all cash involved, with signatures of preparer and reviewer, to ensure proper controls exist to support cash delivered to the bank.**

#### **MANAGEMENT RESPONSES:**

1. **Management will review our seasonal cash receipts and establish appropriate policies to make regular deposits to safeguard our cash assets. We will also explore more secure overnight cash storage locations.**
2. **Management is aware of some prior inconsistencies in the recording of revenues and deferred revenues and agrees that there need to be consistent rules and application. This is a top priority of our new Finance Director.**
3. **Management has plans to review and reconcile all material balance sheet accounts to appropriate trial balances or supporting documentation before the completion of our December 31, 2012 close.**

- 4. Management will review current outstanding bank reconciliation items and clear those that we have the capability to clear. We will also review our bank reconciliations monthly and clear those items we can on a timelier basis.**
- 5. Management will review our existing processes and ensure that bank deposit records reflect complete information about the person preparing and reviewing the deposit.**

### **C. CASH DISBURSEMENT REVIEW**

#### **BACKGROUND:**

Personnel interviews as well as detailed testing were conducted in an effort to clarify responsibilities and processes associated with the disbursement of cash at GR. The objectives of this review are to ensure cash disbursements for accounts payable are properly supported and appropriate, proper internal controls to safeguard blank check stock and GR petty cash are in place. The review will also review procedures to determine proper bank account reconciliations are being performed.

Both GR and PCUSA personnel are currently processing cash disbursements for GR accounts payable. A local checking (operating) account is accessible by GR to pay utilities and vendors needing a quick turnaround period. Other bills are submitted to PCUSA Accounts Payable for processing.

GR orders operating account checks and the blank check stock is sent directly to them. The Accounting Specialist (non-check signer) maintains the check stock in a locked file to which she has sole access.

#### **FINDINGS:**

- 1. A review of 27 accounts payable vouchers processed by either PCUSA for GR or GR during the three months ended April 30, 2012 and totaling \$40,633 revealed the following:**
  - a. On seven of the vouchers reviewed the authorizing signature and date were omitted, on three other vouchers reviewed the preparor signature and date were omitted, and on ten other vouchers reviewed the preparor signature was not dated.**
  - b. One voucher did not include appropriate documentation for a charge, making it difficult to determine if the proper G/L account was charged.**
  - c. Two vouchers did not list the G/L account to be charged.**

- d. **Out of 27 disbursements. 10 totaling \$17,994 included back-up that was not "canceled" in any way to show that a check had already been cut (such as notation of the check number and date, or a stamp saying the documentation had been received by Accounting).**
  
- e. **A review of the operating account bank statements for the three months ended March 31, 2012 revealed between 9 and 11 outstanding items were present on each month's reconciliation, totaling an average of approximately \$3,200 each month. 9 of the items were outstanding for all 3 months.**

**RECOMMENDATIONS:**

1. **Management should review their procedures to ensure that each payment contains appropriate supporting documentation and authorization.**
  
2. **Management should:**
  - a. **consider revising the operating account reconciliation process to include a documented review of operating account scanned images of cleared checks as provided with the operating account bank statement.**
  
  - b. **establish procedures to ensure that invoices that have been paid are identified as such to reduce the risk of double payment.**
  
  - c. **ensure that appropriate authorized personnel approve invoices prior to disbursement.**
  
3. **Management should ensure that all outstanding items should be cleared within 30 days.**

**MANAGEMENT RESPONSES:**

1. **Management will review the specific vouchers in question and will review our procedures to ensure that all voucher submissions have appropriate supporting documentation and approvals.**
  
2. **Management will establish procedures to ensure vendor invoices submitted for payment are stamped paid and with appropriate Web Invoice document numbers appended. We will also work to ensure appropriate personnel approve future**

**vendor payment requests. We are exploring the use of Web Invoicing to facilitate the electronic approval of vendor invoices in the future.**

- 3. While it is difficult for management to clear all disbursement reconciling items as we often do not control the cashing of outstanding checks by our vendors, our monthly bank reconciliation review will allow us to quickly clear those within our control.**

#### **D. FINANCIAL REPORTING REVIEW**

##### **BACKGROUND:**

Personnel interviews as well as detailed testing were conducted to determine if the expense, revenue, and balance sheet amounts reported on the GR financial reports for the three months ended March 31, 2012 agreed to the amounts recorded in the Financial Edge accounting system.

PCUSA accounting staff prepares monthly financial reports related to GR activities. The reports are conveyed to appropriate members of PCUSA and GR management. Included are a Statement of Financial Position, a Statement of Activities and Changes in Net Assets, and a Progression of Temporarily Restricted Net Assets report.

##### **FINDINGS:**

**No findings were noted.**

##### **MANAGEMENT RESPONSE:**

**None necessary.**

#### **E. INVENTORY CONTROL REVIEW**

##### **BACKGROUND:**

Personnel interviews, as well as personal observation, were utilized to determine the safeguards in place at GR used to protect food and gift shop inventory.

There gift shops at GR include the Trading Post and the Museums. Each shop maintains and counts inventory using year-end counts to adjust inventory balances on the Balance Sheet.

The Food Services Supervisors in Abiquiu are responsible for maintaining food inventory. The food consumption tracking mechanisms that GR uses includes meal tickets and the number of plates used.

##### **FINDINGS:**

**No findings were noted.**



**MANAGEMENT RESPONSE:**

**None necessary.**



**INTERNAL AUDIT REPORT  
CORPORATE CREDIT CARD REVIEW  
FIRST QUARTER 2012**

**March 14<sup>th</sup>, 2012**

**Audit Department**

Timothy W. Stepp, CPA - Associate Director of Internal Audit  
Amanda J. Kaiser-Jones - Senior Internal Auditor

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## **I. BACKGROUND**

The Corporate Travel and Expense Credit Card Program (T&E Card) is an approved payment method for business travel related expenses for staff who is required to travel frequently and incur other expenses on behalf of the Presbyterian Church (U.S.A.). Typical examples of permissible travel related expenses include air/rail fare, lodging, car rental, meals, conference and meeting registration and ground transportation. One advantage of using T&E cards for other/corporate expenses is a benefit of streamlining purchases and accounting processes by eliminating purchase orders, invoices, and checks.

To receive a card, staff must complete a *Request for Travel & Expense Card* and provide an account to be charged as guarantee of payment of all charges incurred. The Executive Director, Deputy Executive Director, or Ministry Director will then approve the *Request* and forward the *Request* to the Office of the Treasurer.

Corporate credit cards will be canceled upon termination of employment, or for noncompliance with terms set forth in the *Corporate Travel and Expense Credit Cards Policies & Procedures*.<sup>2</sup>

## **II. OBJECTIVE AND SCOPE**

### **OBJECTIVES:**

The objectives of the audit were to determine if the systems, processes and procedures were in place to adequately oversee the issuance of corporate credit cards, the purchases made using corporate credit cards, and card status changes (e.g. card cancellation due to employee termination).

### **SCOPE:**

Card purchases during the first quarter 2012 were reviewed. The review included purchases listed on the credit card statements, receipts provided as adequate back-up documentation to support purchases listed on the credit card statements, and proper approvals by appropriate levels of management.

In addition, reviews were performed to ensure the corporate credit card was properly issued to the employee, and to verify proper card status (e.g. card cancellation due to a lost/stolen card).

## **III. AUDIT DETAIL**

### **A. REVIEW OF CARD ISSUANCE**

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<sup>2</sup> Corporate Travel and Expense Credit Cards Policies & Procedures available on CenterNet provided information regarding the Corporate Credit Card Program.

**BACKGROUND:**

Corporate credit cards are the approved payment method for staff that is required to travel frequently and incur other expenses on behalf of PC (USA). In order for an employee to receive a corporate credit card, a *Request for Travel & Expense Card* form must be completed. Basic employee information recorded by the employee on the *Request for Travel & Expense Card* form includes the date the employee requests the corporate credit card as well as the employee's name, signature and employee ID number. The *Request for Travel & Expense Card* form also indicates the credit limit needed for the corporate credit card, the general ledger account to be charged, the Executive Director/Deputy Executive Director/Ministry Director's name and approval signature, and the Card Coordinator's name and extension.

If the request for a corporate credit card is approved, training regarding the proper use of the corporate credit card is conducted prior to the employee receiving the corporate credit card. The completion of this training is documented by the employee's signature and date on the bottom of the *Request for Travel & Expense Card* form.

Internal Audit requested from the Office of the Treasurer a listing of all corporate credit cards that are currently issued. From this list, thirty *Request for Travel & Expense Card* forms were randomly selected for review. (This form was called *Request for Corporate Credit Card* in an earlier version and therefore may be referred to as such in the findings.)

**FINDINGS:**

- **4 request forms were not dated when the request form was submitted by the employee.**
- **1 request form did not indicate the type of approved purchases the employee was allowed to charge.**
- **1 request form was not signed by the appropriate division director.**
- **Out of the 30 employees who were reviewed, 1 did not have documentation showing they had completed the required training before being issued a credit card.**

**EXPLANATIONS:**

**These findings relate to two issues in violation of current policies; incomplete employee request form and no proof of training. The effects of these policy violations are as follows:**

**Lack of a complete employee request form increases the risk that the card will not be issued in a timely manner or will be set up incorrectly. It may not allow some charges to go through on the card that otherwise should have been acceptable had the form been completed correctly.**

**Lack of proof on the credit card training increases the risk that employees will use the credit cards improperly. Cards may be used for improper purchases, or the required documentation may not be retained and sent with the statement each month.**

**CURRENT PRACTICE:**

**Current practice involves sending a letter from Internal Audit to cardholders in violation of policy and their supervisors, describing the violations discovered during a quarterly review.**

**Cardholders in violation of policy will be reported to management by Internal Audit after each quarterly corporate credit card review.**

**Supervisors are given a copy of the findings by individual to review with the individual and discuss the proper procedures for documenting credit card purchases.**

**RECOMMENDATIONS:**

**Supervisors should continue to review credit card request forms to determine if all fields have been completed.**

**Supervisors should continue to confirm that employees have completed the credit card training program and have signed the proper documentation before the employee receives their corporate credit card.**

**B. REVIEW OF CREDIT CARD STATEMENTS**

**BACKGROUND:**

Corporate credit card statements are utilized to verify monthly expenditures and credit limits. The *Corporate Travel and Expense Credit Cards Policies & Procedures* addresses the process by which corporate credit card payments are handled through Accounts Payable. The monthly account statements are mailed directly to area card coordinators. Within two weeks following the receipt of their account statement, T&E cardholders must present to their respective supervisor original receipts for each expense with an explanation of business purpose for each charge, utilizing the *Reference Guide for Submitting Corporate Credit Card Payments* procedure as a guide to determine which expenses are appropriate. Both the supervisor and cardholder must sign the account statements (with affixed original receipts), and the signed account statement and all supporting documentation must then be forwarded to the Accounts Payable department for payment.

Per the current automated corporate credit card payment process, the corporate credit card monthly balance is paid automatically and all charges are posted to a default general ledger account which is normally the travel expense line. In the event that general ledger account numbers need to be changed due to a corporate expense being charged, a journal voucher can be prepared to record this reclassification.

Internal Audit requested from the Accounts Payable department corporate credit card statements for the thirty selected corporate credit card holders for the months of January, February, and March 2012. These statements were then reviewed to ensure compliance with current policies and procedures. It should be noted that out of the 30 possible statements to review, 8 had no activity. Of the 22 statements with charges, 5 were not submitted to Accounts Payable, reducing the number of statements reviewed to 17.

**FINDING 1:**

**Of the 17 corporate credit card statements reviewed:**

- **2 statements were submitted without proper approval from both the cardholder and the supervisor.**
- **9 statements were submitted without proper receipts to support all expenses. The total of the unsupported expenses was \$2,801.**
- **5 statements were not submitted at all. The total expenses that Internal Audit was unable to review because the statements were not submitted to A/P were \$3,149 (this information was extracted from general ledger postings).**

**FINDING 2:**

**Of the 17 corporate credit card statements reviewed, 1 statement included an expenditure that was deemed personal. The amount of the personal expenditure was \$30. Of this amount, all of the personal expenditure was reimbursed immediately per current policy and procedures.**

**FINDING 3:**

**Of the 17 corporate credit card statements reviewed, 9 statements included corporate (non-travel related) expenses totaling \$2,012 that were not properly reclassified to their appropriate expense accounts in the general ledger.**

**EXPLANATIONS:**

**These findings relate to three issues in violation of current policies; adequate back-up documentation, improper use of corporate credit cards, and improper general ledger account posting. The effects of these policy violations are as follows:**

**Lack of proper receipts with details and explanatory documentation increases the risk that management is approving and paying for an invalid or personal expense.**

**Personal expenses that are charged to corporate credit cards are automatically paid for by PC (USA) due to the nature of the automation process set up to pay the credit card monthly.**

**Due to the nature of the automation process set up to pay the credit card company monthly, only one general ledger account is currently debited for all corporate credit expenses. Usually, this general ledger account is the travel expense line. Therefore, if an employee uses the card for a corporate purchase and they do not reclass this expense to the proper expense account, their budget and expense report at month-end will portray inaccurate details. This can cause management to make assumptions based on erroneous data.**

#### **CURRENT PRACTICE:**

**Current practice involves sending a letter from Internal Audit to cardholders in violation of policy and their supervisors, describing the violations discovered during a quarterly review.**

**Cardholders in violation of policy will be reported to management by Internal Audit after each quarterly corporate credit card review.**

**Supervisors are given a copy of the findings by individual to review with the individual and discuss the proper procedures for documenting credit card purchases.**

#### **RECOMMENDATIONS:**

**Supervisors should continue to enforce the current policy which allows for suspension of corporate credit cards that are in violation of PC (USA) policy.**

**Supervisors approving vouchers and credit card statements should continue to insure that journal voucher back-up includes copies, not originals, of items that are required in the A/P department so that they don't get filed inappropriately with a journal voucher.**

#### **C. REVIEW OF CARD STATUS**

##### **BACKGROUND:**



Only corporate credit cards issued to currently active Presbyterian Church (U.S.A.) employees should be used to make expenditures. The *Corporate Travel and Expense Credit Card Policies & Procedures* requires the corporate credit card holder to report the loss or theft of a corporate credit card immediately to the Card Issuer at the number appearing on the back of the card, as well as to the Treasurer's Office and the authorizing manager. In the case of a card that was associated with an employee who has been terminated, the T&E card must be turned over to Human Resources or the Card Administrator on the day of departure, and the account will be closed.

Utilizing corporate credit card statements, verification with Human Resources, and the *Request for Travel & Expense Card* forms for the thirty selected corporate credit card holders, Internal Audit evaluated each corporate credit card status to ensure each card was issued to a currently active Presbyterian Church (U.S.A.) employee, and to ensure that in the case of lost or stolen corporate credit cards, no charges occurred after the corporate credit card was reported lost or stolen.

**FINDING:**

- **Of the 30 credit cards reviewed, 1 card was given to an active volunteer. This card still shows as open.**

**EXPLANATIONS:**

**These findings relate to one issue in violation of current policies; only active employees should have corporate credit cards. The effects of these policy violations are as follows:**

**Non-employees who are issued credit cards do not go through the same procedures that PC (USA) employees are required to follow. If a non-employee leaves PC (USA), there is no exit interview to determine if all property, such as a corporate credit card, has been turned in.**

**CURRENT PRACTICE:**

**Current practice involves sending a letter from Internal Audit to cardholders in violation of policy and their supervisors, describing the violations discovered during a quarterly review.**

**Cardholders in violation of policy will be reported to management by Internal Audit after each quarterly corporate credit card review.**

**Supervisors are given a copy of the findings by individual to review with the individual and discuss the proper procedures for documenting credit card purchases.**

**RECOMMENDATIONS:**

**Corporate credit cards should only be issued to active employees of PC (USA). Non-employees should not have access to a corporate credit card.**

**D. REVIEW OF CARD ACTIVITY COMPARED TO TRAVEL EXPENSE REPORT REIMBURSEMENT ACTIVITY**

**BACKGROUND:**

It is the policy of the Presbyterian Church (U.S.A.) to reimburse all staff and elected members for reasonable and necessary expenses paid by them which are incurred in the performance of their assigned duties for the Church. Employees can be reimbursed for travel-related expenses through use of the Travel Expense Report.

By selecting all Travel Expense Reports submitted by the credit cardholders reviewed for this quarter, Internal Audit compared all credit card activity and expenses submitted for reimbursement to ascertain whether or not any items were paid in duplicate through both systems.

**FINDING:**

- **No findings were noted.**

**Report H.001**  
**PRESBYTERIAN MISSION AGENCY BOARD**  
**EXECUTIVE COMMITTEE**  
**September 12-14, 2012**  
**Report One**

The Presbyterian Mission Agency Board Executive Committee reports for information its activities since the Board Executive Committee meeting of May 9, 2012. *(Please note – Appendices to Minutes are not attached. They are kept with the Office Record and are available upon request.)*

This report covers activities of the Executive Committee Meetings on June 29, 2012, August 7-8, 2012 and August 24, 2012.

**June 29, 2012**

The Executive Committee:

1. Approved the minutes of the May 9, 2012 Executive Committee meeting.
2. Voted to recommend to the Board of Directors of the Board of National Missions of the Presbyterian Church (U.S.A.) the adoption of the following resolution:
  - a. RESOLVED, that the officers of the Board of National Missions of the Presbyterian Church (U.S.A.) (“BNM”) are hereby authorized to enter into an agreement (“2012 Agreement”) with Wasatch Academy (the “Academy”) and the Presbytery of Utah (the “Presbytery”) which terminates certain reversionary interest or rights to the Academy’s property in exchange for certain duties undertaken by the Academy to preserve the property of First Presbyterian Church of Mt. Pleasant located in Sanpete County, Utah (“Church Property”) and to provide use of such Church Property to the Presbytery and First Presbyterian Church of Mt. Pleasant; and
  - b. FURTHER RESOLVED, that BNM hereby terminates and relinquishes any and all reversionary interest or rights to the Academy’s property (collectively referred to as the “Reversionary Interest”) created by and evidenced in an agreement entered into between the parties dated June 4, 1974 and the Academy’s Bylaws conditioned upon the Academy, the Presbytery, and BNM signing the 2012 Agreement, the recording of the deed to the Church Property in the Academy’s name, and the recording of the easement given to the Presbytery for use of the Church Property as reflected in the 2012 Agreement; and
  - c. FURTHER RESOLVED, that BNM hereby rescinds and terminates in favor of the Academy any other reversionary interest or other interest that BNM may have in the Academy’s property wherever or whenever created except as is reflected in the 2012 Agreement.
3. Approved the comments on the following Overtures and Reports to the 220<sup>th</sup> General Assembly (2012)
  - a. —A Review of Efforts Regarding Cultural Proficiency and Creating a Climate for Change in the Presbyterian Church (U.S.A.): A Report to the 220<sup>th</sup> General Assembly (2012) – From the Advocacy Committee for Racial Ethnic Concerns.
  - b. —Hispanic/Latino/a Leadership Conversation Group Report,” Recommendation D.2.

- c. “Privilege, Power and Policy: The Church as an Employer” — From the Climate for Change Task Force, Recommendation 2.a-2.g.
  - d. —On Advocating for Trade Reform and Accountability” – From the Presbytery of Plains and Peaks.
  - e. —On Pursuing a Creative Course of Action Regarding the Palestinian-Israeli Conflict” – From the Presbytery of Philadelphia.
4. Reviewed a handout — New Worshiping Community Definition.”

**August 7-8, 2012**

1. Met with Linda Valentine in closed session to discuss the Executive Director’s review.
2. Visited the Community Presbyterian Church in Henryville, Indiana.
3. Voted to recommend that the Presbyterian Mission Agency Board adopt the —Presbyterian Mission Agency Compensation Program.”
4. Heard an update on the additional pay equity analysis done by Human Resources in response to the four points identified by the Advisory Committee on Social Witness Policy (ACSWP) in the Gender Pay Equity Study Executive Summary (**pages 4-8 of this appendix**).
5. Voted to direct the Presbyterian Mission Agency staff to work with its non-BOP benefits plan vendors to make spousal and dependent benefits available to same-gender domestic partners of employees of Presbyterian Church (U.S.A.), A Corporation, (with minimum qualifications to mirror the BOP qualifications), as permitted by local, state, and federal laws, in order to be consistent with a similar action of the Board of Pensions as reported to the 220th General Assembly (2012).
6. Approved the following dates for the conference calls of the Committee for August 2012 to November 2013: Calls will begin at 1:00 p.m. and end at 2:30 p.m. EST.

**2012**

August 24

**2013**

January 16  
March 20  
June 12  
September 4  
November 13

7. Met with staff resource coordinators to draft charters and 60 minute —"elevator speeches” to describe the work of each committee at the New Member Orientation.

**August 24, 2012**

The Executive Committee:

1. Voted to adopt the proposed agenda for the September meeting of the Executive Committee (**pages 9 and 10 of this appendix**).

2. Voted to adopt the agenda for the September Board meeting with the following additions (**pages 11 and 12 of this appendix**):
  - Presentation on New Worshiping Communities
  - Celebration of the Presbyterian Church of Korea (PCK) and Korean Ministries in the PC(USA)
  - Cashews and Conversation following dinner on Thursday to —Share what we are seeing and hearing around the church.”
3. Voted to approve the assignment of business as presented (**pages 14-17 of this appendix**).
4. Mr. Schramm shared the schedule for Executive Committee Board Development for 2012-2014.

## Pay Equity Update August 2012

Office of Human Resources  
Presbyterian Mission Agency

In February 2012, the Justice Committee discussed Response to Referral 2008 Referral: Item 09-08. Report, God's Works in Women's Hands: Pay Equity and Just Compensation, Recommendation 2.j. In the report during the GAMC plenary, the Response was approved, but staff were directed to address four considerations. The response from Human Resources appears following each item.:

1. **Follow-up on and address disparities identified in the response to 2008 Referral Item 09-08, God's Work in Women's Hands: Pay equity and Just Compensation, Recommendation 2.j.:** *"That the Human Resources Department and the Offices of Racial Ethnic & Women's Ministries/Presbyterian Women, in consultation with the Advocacy Committee for Women's Concerns (ACWC) and other appropriate entities, participate in the PC(USA)'s goal of assuring gender pay equity by conducting a pay equity study covering the employees of the General Assembly Council (GAC) and the Office of the General Assembly (OGA) and report the results of this study to the 220th General Assembly (2012)."*

Our response covers each agency separately:

### Presbyterian Mission Agency (formerly General Assembly Mission Council)

Human Resources conducted further analysis on pay disparities in excess of 5% which were identified in the Gender Pay Equity Study Executive Summary. In each instance of a greater than 5% disparity we reviewed individual personnel file and noted grade placements, educational background, experience before joining Presbyterian Church (USA), and tenure while employed by the Church. Based on this analysis, it is our informed conclusion that any differences in pay are based on appropriate and non-discriminatory factors. More specifically:

#### **B. EEO Classifications:**

2. Pay by EEO of Females to Males: In the Professional classification, there were more females in positions in lower grade levels and thus lower pay ranges than the males. Additionally, the males had more education and experience before joining Presbyterian Church (USA).
3. Pay for EEO of Racial Ethnic Females to Non-Racial Ethnic Females: The average length of service for racial ethnic females was nine years, compared to over twelve years of service, on average, for the non-racial ethnic females. This accounted for the 5.11 percent difference in pay.
4. Pay by EEO of the Racial Ethnic Females to Racial Ethnic Males: The Racial ethnic males in the First/Mid-Level O & M classification had an average of seven years of tenure compared to nine years for the racial ethnic females in the same classification. A review of the work history for both groups revealed that the males had more education and work-related experience than the females before joining Presbyterian Church (USA).

A similar finding was true for the Professional classification, where the racial ethnic males had more education and entry experience than the racial ethnic females. Additionally, there were more racial ethnic females in positions lower grade levels and lower pay ranges within the classification.

### C. Salary Grade Levels:

#### 1. Pay by Salary Grade of Females to Males:

a. Salary Level CH: Of the four males in this salary level, it was noted that one of the males had been listed in grade —CH” by mistake, and should be listed in —EĤa higher grade. Another male with less tenure was paid less than the female. The remaining two males had more average length of service, and were paid more than the female.

b. Salary Level EH: Three of the females and two of the males were paid at the same salary level because they have the same job title and their average length of service that is less than three months. The remaining female and male are paid more due to their average length of service.

c. Salary Level O: Although the tenure for both the males and females was about the same in this group, two of the females were newly appointed to their positions within the last two years, one female’s position has been flagged for review before implementation of the compensation program, and two other females are no longer employed with GAMC.

2. Pay by Salary Grade of Racial Ethnic Females to Non-Racial Ethnic Females: In salary grade level “Q,” the racial-ethnic females were paid less than the non-racial ethnic females by 5.91%. Our analysis revealed that the average length of service for racial ethnic females was eleven years compared to approximately fourteen year of service, on average, for the non-racial ethnic female group. This, plus the fact that one of the two racial females was employed less than one year, explains the difference in pay.

3. Pay by Salary Grade of Racial Ethnic Females to Racial Ethnic Males: In salary grade levels —CH” and “O,” the racial ethnic females are paid 6.56 percent and 10.04 percent less, respectively, than racial ethnic males. Further analysis of these two salary grades revealed the following:

a. Salary Level —CH: There is one racial ethnic female and one racial ethnic male. The female had less tenure than the male. Also, a review of the work history revealed documented performance issues that support the pay difference.

b. Salary Level “O”: There were seven racial ethnic females with an average length of service of approximately seven years, and five racial ethnic males with an average length of service of approximately nine years. Besides males having more average length of service, two of the females were newly appointed to their positions within the last two years.

4. Pay by Salary Grade of Racial Ethnic Females to Non-Racial Ethnic Males: Salary grade level —CH is the only one where one racial ethnic female is paid less than three non-racial ethnic males by 6.99 percent. A review of personnel files and work history revealed that due to a clerical error, one of the males had been listed in grade —CH” by mistake, and should be listed in —EĤa higher grade. Another male with less average length of service was paid less than the female, and the third male had more average length of service, and was paid more than the female.

5. Pay by Salary Grade of Racial Ethnic Females to All Males: In salary grade —CH and —Ė” the males are paid more than the females by 6.78 percent and 7.06 percent respectively.

a. Salary Level —CH: There was one racial ethnic female and four males listed in grade —CH. One of the males had been listed in grade —CH by mistake, and should be listed in —EĤa

higher grade. Another male with less tenure was paid less than the female. The remaining two males had more average length of service, and were paid more than the female.

- b. Salary Level "O": The average length of service for the males in this group is higher than for the racial ethnic females. Besides males having more average length of service, two of the females were newly appointed to their positions within the last two years.

**D. Summary:**

Overall, the comparisons of pay for females in all EEO classification and salary grades show positive positioning. In many comparisons, average pay for females was greater than that of their counterparts. In those comparisons where average pay was less, less average length of service, less education and previous experience than their counterparts were the main factors contributing to the differences.

*Office of the General Assembly (OGA)*

We conducted further analysis targeting the individuals where pay disparities in excess of 5% were specified in the previous report. We reviewed individual personnel information where applicable, and noted average length of service while employed by the Church. Based on this analysis, it is our informed conclusion that any differences in pay are based on appropriate and non-discriminatory factors. More specifically:

**B. EEO Classifications:**

2. Pay by EEO of Females to Males: In the Executive/Senior Level O & M classification, the overall average years of service was eleven years for females and approximately fifteen years for males. The higher average tenure for males influenced the higher rate of average pay.

3. Pay by EEO of Racial Ethnic Females to Non-Racial Ethnic Females: In the Administrative Support Workers classification, the racial ethnic females were paid slightly less than the non-racial ethnic females. Further analysis of this group revealed that the average length of service for the non-racial ethnic females was longer than that of the racial ethnic females by almost two years and resulted in the difference in average pay.

Racial ethnic females in the First/Mid-Level O & M classification were paid less than the non-racial ethnic females in this group. Further analysis of the classification revealed only two racial ethnic females in this classification, which influenced the difference in average pay.

5. Pay by EEO of Racial Ethnic Females to Non-Racial Ethnic Males: Average pay for racial ethnic females was less than non-racial ethnic males in the First/Mid-Level O & M classification. There were two females and two males compared in this group. One of the males was paid an additional cost of living amount in the form of a percentage added to base pay for work in a Northeast city.

In the Executive/Senior Level O & M classification, the racial ethnic females were paid less than the non-racial ethnic males. The average years of service for the males was more than the females and one male received an additional cost of living amount in the form of a percentage added to base pay for work in a Northeast city which resulted in the difference in average pay.

**C. Salary Grade Levels:**

1. Pay by Salary Grade of Females to Males:



- a. Salary Level “19”: There was only one male in this salary grade compared with nine females. Additionally, three of the females with pay at the lower end of the salary grade had limited service in OGA or less education which contributed to the overall difference in average pay
- b. Salary Level “21”: There were four individuals, two males and two females, compared in this pay grade. The males had more average length of service and one male was paid a cost of living amount for work in a North east city which resulted in the difference in average pay.

2. Pay by Salary Grade of Racial Ethnic Females to Non-Racial Ethnic Females: In salary grade level “15,” the average length of service for the racial ethnic females was fifteen years compared with an average tenure of twenty-three years for the non-racial ethnic females which resulted in the difference in average pay.

3. Pay by Salary Grade of Racial Ethnic Females to Racial Ethnic Males: After further analysis of salary grade —15, it was noted that the average salaries of seven racial ethnic females were compared to the salary of one racial ethnic male. In this case, the male was paid a cost of living amount for work in a Northeast city which resulted in the difference in average pay.

#### **D. Summary:**

Overall, the comparisons of pay for females in all EEO classification and salary grades show positive positioning. In many comparisons, average pay for females was greater than that of their counterparts. In those comparisons where average pay was less, less average length of service, less education and cost of living increases applied to those working in a Northeast city were the main factors contributing to the differences. Although there are no significant pay issues, OGA is currently going through a reassessment of their organizational structure, and taking a closer look at position grades and job duties. Any discrepancies due to this additional review will be noted and resolved before the end of the year.

#### **2. Report these actions to the General Assembly Mission Council.**

Our plan is to report the findings listed above in #1 to the September 2012 meeting of the Presbyterian Mission Agency Board. We are continuing to work on items #3 and #4 below, and will report our progress on these items in September as well.

#### **3. Develop an analysis, in ongoing consultation with Advocacy Committee for Women’s Concerns and Advisory Committee on Social Witness Policy, of disproportionate representation with respect to gender and race by EEO category and salary grade level (excluding part-time personnel) and using median wage information.**

Items 3 and 4 are much more complex. As instructed, Human Resources has been in consultation with both committees since April, 2012. Additional communication has occurred between Human Resources and Gloria Albrecht, from the Advisory Committee on Social Witness Policy, who was designated as the contact for questions and ongoing consultation following the initial call. A copy of this status update will be sent to both committees.

Human Resources has identified an external consultant to assist with the analysis and comparison described in #3. The bio for this consultant is below.

***KAY MURPHY***

*President, Murphy Management Compensation Consultants, Inc.*

***Education***

*Dr. Murphy received a B.A. in Psychology from the University of Kentucky, a Masters in Psychology from the University of Wisconsin, a Masters in Business Administration from the University of West Los Angeles and a Ph.D. in Organizational Psychology from the University of Hawaii.*

### ***Experience***

*Dr. Murphy has been specializing in compensation consulting for three decades. Prior to starting her own consulting firm, Dr. Murphy served as a consultant specializing in compensation and salary administration for Towers, Perrin, one of the largest international compensation and benefits consulting firms. She spent over thirty years conducting consulting assignments in the personnel field including compensation, salary administration, personnel planning and development, performance appraisal, and employee surveys.*

*She has consulted in a variety of industries including publishing, manufacturing, financial, transportation, retail, service and electronics. She has also served as Manager of Personnel Planning for American Hospital Supply Corporation and as a consultant to the University of Hawaii. In these capacities, she designed and monitored personnel and promotion planning systems, performance appraisal programs, training programs, climate surveys and turnover reduction projects.*

*Dr. Murphy conducted original scientific research on the extent and pervasiveness of discrimination against women in the workplace through stereotypical treatment by supervisors. She documented gender-based discriminatory treatment on a variety of job related opportunities that were offered men but withheld from female employees.*

*Dr. Murphy is a member of the Industrial Relations Division of the American Psychological Association, the American Compensation Association and the American Association for Women in Science. She has presented original research before several professional organizations, including the American Psychological Association. She has made frequent presentations before business and professional groups, most recently the New England Publishers Association, the New York Publisher's Association, Southern Newspaper Publishers Association and Media Human Resources Association.*

### **Develop comparison of job categories by job skill requirements and functions to determine whether adjustments are warranted to address inequities.**

The original 2008 referral involved data collection from 2010-2011, with a review and response for the 2012 General Assembly. Rather than investing resources and funds in a study of possible inequities from 2011, Human Resources recommends that work on Item #4 be deferred to 2013, so that the investment can produce results which are relevant to the revised compensation program. Additional funds may be required, but the results of the work would be relevant to the new compensation program, rather than pegged to previous system. Human Resources is committed to addressing any inequities of compensation, but feels it would be poor stewardship to investigate the previous compensation program without considering the changes that are being proposed.

Draft – August 23, 2012

ITEM H.100  
Presbyterian Mission Agency  
Executive Committee  
September 12, 2012  
Presbyterian Center  
Conference Rooms A&B (second floor)  
AGENDA

8:30 a.m.      **Welcome/Call to Order/Prayer**

*Matt Schramm*

*Recitation of the Executive Committee Covenant*

We, the Presbyterian Mission Agency Board Executive Committee, called to this ministry as disciples of Jesus Christ, covenant together to:

- Seek God’s will, remaining open to fresh movement of the Holy Spirit, acting boldly and creatively for the sake of the Gospel of Jesus Christ in ministry and mission
- Relate to one another with honesty, trust, respect, openness and kindness, proclaiming God’s graciousness by risking and daring transformation in our lives and work
- Be faithful stewards, seeking to make wise decisions in partnership with the greater church, doing our homework, listening to all points of view, working for consensus, and faithfully supporting decisions we have made
- Worship and pray with joy and appreciation for God’s guidance in doing this work.

8:40 a.m.      **Review and Adopt Agenda – H.100**

*Matt Schramm*

**For Action:**

- **Approval of Executive Committee Minutes – H.101**
  - June 29, 2012
  - August 7-8, 2012
  - August 24, 2012
- **2014 Programmatic Emphases – H.102**

*Dave Crittenden*

8:45 a.m.	<b>Report of the Chair</b> <ul style="list-style-type: none"><li>a. Chair's Appointments – <b>H. 103</b></li><li>b. 220<sup>th</sup> GA (2012) Referrals – <b>H. 104</b></li><li>c. Celebration of Holy Communion – <b>H. 105</b></li><li>d. Board Meeting Schedule for 2015-2016 – <b>H. 106</b></li></ul>	<i>Matt Schramm</i>
9:15 a.m.	<b>Presbyterian Mission Visual Identity</b>	<i>Mark Cork and Matt Johnson – Premier Studios</i>
9:45 a.m.	<b>Financial Reports</b> <ul style="list-style-type: none"><li>• Revised Presbyterian Mission Budget</li><li>• Per Capita Budget</li></ul>	<i>Joey Bailey</i>
10:00	BREAK	
10:15 a.m.	<b>Communications &amp; Funds Development</b> <ul style="list-style-type: none"><li>• How we are Equipping Members for Communications</li><li>• Funds Development Report</li></ul>	<i>Dave Crittenden &amp; Terri Bate</i>
10:35 a.m.	<b>Review of Committee Business:</b> <ul style="list-style-type: none"><li>➤ Leadership</li><li>➤ Justice</li><li>➤ Worshiping Communities</li><li>➤ Finance</li></ul>	<i>Joyce Smith Noelle Royer Mihee Kim-Kort Connie Tubb</i>
10:55 a.m.	<b>Restricted Funds Oversight Subcommittee Report</b>	<i>April Davenport</i>
11:00 a.m.	<b>Expectations</b>	<i>Matt Schramm</i>
11:30 p.m.	<b>Board Development</b>	<i>Matt Schramm</i>
12:00 p.m.	<b>Governance Task Force Update</b>	<i>Kears Pollock</i>
12:15 p.m.	<b>Closed Session</b>	
12:30 p.m.	<b>Adjourn and Closing Prayer</b>	

Draft - August 29, 2012

PRESBYTERIAN MISSION AGENCY BOARD  
HYATT REGENCY  
311 S 4<sup>TH</sup> STREET  
LOUISVILLE, KY 40202  
(502) 581-1234  
September 12-14, 2012  
AGENDA

PRESBYTERIAN MISSION OFFICE -

*Tuesday, September 11, 2012*

12:00 p.m. – 6:00 p.m. Audit – *Executive Board Room*

*Wednesday, September 12, 2012*

8:30 a.m. – 12:30 p.m. Board Executive Committee – *Presbyterian Center, Conference Rooms A&B*

1:00 p.m. – 2:30 p.m. New Member Orientation - *Presbyterian Center, Conference Rooms A&B*

3:00 p.m. Board Opening Plenary – *Regency Ballroom North*  
Call to Order *Matt Schramm*

3:15 p.m. Welcome & Introduction of New Board Members  
Opening Devotion

3:30 p.m. Recitation of Board Covenant *Matt Schramm*  
Adoption of Agenda  
Roll Call

3:45 p.m. Approval of May 2012 GAMC Minutes  
Greetings from the Stated Clerk *Gradye Parsons*  
Report of the Chair *Matt Schramm*  
Report of the Executive Director *Linda Valentine*  
Report of the Board Nominating Committee *Clark Cowden*

4:15 p.m. Break

4:30 p.m. Presbyterian Mission Visual Identity *Mark Cork and Matt Johnson – Premier Studios*

5:00 p.m. Celebration of Missional Relationships  
Association of Presbyterian Church Educators *Sue Moore, Past President, APCE*  
(APCE)

Presbyterian Council for Chaplains and Military Personnel (PCCMP) *Ed Brogan, Director, PCCMP*

5:30 p.m. Recess

6:30 p.m. Committee Dinners

**Thursday, September 13, 2012**

7:00 a.m.	Group Breakfast – <i>The Spire</i>	
8:30 a.m. – Noon	Board Committee Meetings Finance – <i>Park Suite</i> Leadership – <i>Kentucky Board Room</i> Justice – <i>Keeneland</i> Worshiping Communities – <i>Hialeah/Gulfstream</i>	
Noon – 1:30 p.m.	Group Lunch – <i>Regency Ballroom South</i>	
1:30 p.m.	Board Reconvenes in Plenary - <i>Regency Ballroom North</i>	
1:30 p.m..	Opening Devotion	
1:50 p.m.	Greetings from the Moderator	<i>Neal Presa</i>
2:00 p.m.	Committee Overview & Topic Leadership Justice Worshiping	<i>Joyce Smith</i> <i>Noelle Royer</i> <i>Mihee Kim-Kort</i>
3:00 p.m.	Finance	<i>Connie Tubb</i>
3:35 p.m.	Break	
3:50 p.m.	Executive Committee Overview & Topic Revised Compensation Plan Ambassadors Program	<i>Matt Schramm</i> <i>Ruth Gardner &amp; Lisa Robbins</i> <i>Gail Strange</i>
4:30 p.m.	Revised Budget	<i>Joey Bailey</i>
4:45 p.m.	New Worshiping Communities	<i>Roger Dermody</i>
5:00 p.m.	Presbyterian Church of Korea (PCK) and Korean Ministries in the PC(USA)	<i>Hunter Farrell &amp; Rhaskell Hunter</i>
5:15 p.m.	Closed Session Executive Director Review Report	
5:30 p.m.	Recess	
6:00 p.m.	Group Dinner – <i>The Spire</i>	
7:30 p.m.	Cashews and Conversation - <i>TBA</i> Sharing what we are seeing and hearing around the church.	

**COMMITTEE REPORTS AVAILABLE OUTSIDE OF PLENARY ROOM**

*Friday, September 14, 2012*

7:00 a.m.	Group Breakfast – <i>Keeneland</i>	
8:30 a.m.	Board Reconvenes in Plenary - <i>Regency Ballroom North</i> Opening Devotion	
8:45 a.m.	Committee Reports	
	Finance – A.001	<i>Bill Capel</i>
	Corporate – E.001	<i>Matt Schramm</i>
	Justice – B.001	<i>Noelle Royer</i>
	Leadership – C.001	<i>Joyce Smith</i>
	Worshiping Communities – D.001	<i>Mihee Kim-Kort</i>
	Audit – G.001	<i>Joyce Smith</i>
	Executive Committee – H.002	<i>Matt Schramm</i>
11:30 a.m. – Noon	Closing Worship and Adjournment	

**Business Assignments for Presbyterian Mission Agency Board Meeting**

ITEM #	BUSINESS ITEM	COMMITTEE	FROM MINISTRY
<b>FINANCE COMMITTEE</b>			
A.100	Finance Committee Agenda	Finance	Shared Services
A.101	Stewardship Committee Minutes – May 2012	Finance	Shared Services
A.102	2013-14 Revised Budgets	Finance	Shared Services
A.103	Capital Budget Request	Finance	Shared Services
A.104	Stony Point Task Force Recommendation	Finance	
A.105	220 <sup>th</sup> GA (2012) Referrals	Finance	
<b>JUSTICE COMMITTEE</b>			
B.100	Justice Committee Agenda	Justice	Compassion, Peace & Justice
B.101	Justice Mission Committee Minutes – May 2012	Justice	Compassion, Peace & Justice
B.102	220 <sup>th</sup> GA (2012) Referrals	Justice	
B.103	Establishing and Naming a Director Emeritus to the Presbyterian Ministry at the United Nations	Justice	Compassion, Peace & Justice
B.104	Board Statement of Congratulations to the Presbyterian Church of Korea on Occasion of the 100 <sup>th</sup> Anniversary of its General Assembly.	Justice	World Mission
<b>LEADERSHIP COMMITTEE</b>			
C.100	Leadership Committee Agenda	Leadership	



**Business Assignments for Presbyterian Mission Agency Board Meeting**

ITEM #	BUSINESS ITEM	COMMITTEE	FROM MINISTRY
C.101	Vocation Mission Committee Minutes – May 2012 Discipleship Mission Committee Minutes – May 2012	Leadership	Vocation/Theology, Worship & Education
C.102	220 <sup>th</sup> GA (2012) Referrals	Leadership	
C.103	Name change for the Financial Aid for Studies Office	Leadership	Vocation
C.104	Barber-Scotia College Site Visit Committee Report	Leadership	RE&WM/PW
C.105	Cook Native American Ministries Recommendation	Leadership	RE&WM/PW
C.106	Five At-Large Trustees at Presbyterian College	Leadership	Theology, Worship & Education
C.107	Presbyterian Women Creative Ministries Offering Committee (CMOC) Appointment	Leadership	RE&WM/PW
<b>WORSHIPING COMMUNITIES COMMITTEE</b>			
D.100	Worshiping Communities Agenda	Worshiping Communities	
D.101	Evangelism Mission Committee Minutes – May 2012	Worshiping Communities	Evangelism & Church Growth
D.102	220 <sup>th</sup> GA (2012) Referrals	Worshiping Communities	
D.103	Presbyterian Mission Agency Board (PMAB) Member to Serve as Liaison to the Office of Mission Program Grants and the Mission Development Resources Committee (MDRC)	Worshiping Communities	Evangelism & Church Growth
<b>CORPORATE PROPERTY, LEGAL FINANCE</b>			
E.101	Corporate Property, Legal, Finance Minutes – May 2012	Corporate/Finance	
E.102	Election of Officers	Corporate/Finance	Legal/Risk Management Services

**Business Assignments for Presbyterian Mission Agency Board Meeting**

<b>ITEM #</b>	<b>BUSINESS ITEM</b>	<b>COMMITTEE</b>	<b>FROM MINISTRY</b>
E.103	Authorization of Contract Signors	Corporate/Finance	Legal/Risk Management Services
E.104	Cuba Designation	Corporate/Finance	Legal/Risk Management Services
E.105	2012 Manse Allowance	Corporation	Legal/Risk Management Services
<b>PC(USA) A CORPORATION</b>			
F.101	Corporation Minutes – May 2012	Corporation	
<b>AUDIT COMMITTEE</b>			
G.100	Audit Committee Agenda	Audit	
<b>EXECUTIVE COMMITTEE</b>			
H.100	Executive Committee Agenda	Executive Committee	
H.101	Approval of Executive Committee Minutes	Executive Committee	
H.102	2014 Programmatic Emphases	Executive Committee	Communications & Funds Dev.
H.103	Chair Appointments	Executive Committee	Executive Director's Office
H.104	220 <sup>th</sup> GA (2012) Referrals	Executive Committee	Executive Director's Office
H.105	Celebration of Holy Communion	Executive Committee	Executive Director's Office
H.106	Board Meeting Schedule for 2015-2016	Executive Committee	Executive Director's Office
<b>PLENARY</b>			

**Business Assignments for Presbyterian Mission Agency Board Meeting**

ITEM #	BUSINESS ITEM	COMMITTEE	FROM MINISTRY
H.001	Executive Committee Report	Plenary	
J.001	Nominating Committee Report	Plenary	Executive Director's Office
P.100	Board Meeting Agenda	Plenary	Executive Director's Office
P.101	Board Meeting Minutes	Plenary	Executive Director's Office

*Revised –September 4, 2012*

**Report H.002**  
**EXECUTIVE COMMITTEE**  
**Presbyterian Mission Agency Board**  
**September 12-14, 2012**

**Report Two**

**FOR ACTION:**

**The Executive Committee recommends that the Presbyterian Mission Agency Board adopt the “Presbyterian Mission Agency Compensation Program.”**

**Rationale:**

The Manual of Operations (Appendix 1, Section IV, A.1.d.15 e-f) outlines several personnel-related tasks which are the responsibility of the Presbyterian Mission Agency Board Executive Committee. Among the list are several related to policy:

- (e) Develop, implement, and oversee the compensation policy. Implement and monitor the Churchwide Plan for Equal Employment Opportunity and Affirmative Action (EEO/AA).
- (f) Recommend for General Assembly Mission Council action:
  - Personnel policies and procedures for the General Assembly Mission Council staff.
  - Revisions to the Churchwide Plan for Equal Employment Opportunity and Affirmative Action.
  - Compensation guidelines within which salaries are administered.
  - Salary adjustments for the Executive Director
  - Other appropriate actions.

The Presbyterian Mission Agency Compensation Program will serve as the compensation policy and guidelines for the Presbyterian Mission Agency, and will be used to administer salaries for mission agency employees. It is closely interrelated with the churchwide compensation guidelines and fourteen principles of compensation adopted by the General Assembly in 1999 and 2001.

If approved, the program will become effective on 1/1/2013. The first salary administration changes to take effect under this program would occur in 2014.

# **Presbyterian Mission Agency Compensation Program**

**Effective January 1, 2013**

## Introduction

In 1988 the General Assembly approved a set of Churchwide Compensation Guidelines, including fourteen principles, to serve as guidelines to the whole church for its use in assuring fair and consistent treatment of its full-and part-time employees. As a set of guidelines, it calls for flexible implementation by particular churches and governing bodies (GA Minutes, 1988, p. 795, the principles are attached to this document on page 10.) The Guidelines were reviewed and revised by the General Assembly in 1999. In 2002, the General Assembly reviewed and reaffirmed the revised Guidelines.

These guidelines establish a foundation under which the Presbyterian Mission Agency's compensation program must operate. Since they do not provide detailed procedures or mandatory requirements, the Presbyterian Mission Agency must ensure that an effective compensation program is defined and implemented so that:

- The program is in alignment with the Presbyterian Church (U.S.A.)'s 14 Principles of Compensation.
- Employees receive fair and equitable salaries in relation to their contribution to the organization's success, without regard to race, color, gender, national origin, age, disability, marital status, sexual orientation, creed, or religious affiliation.
- The Presbyterian Mission Agency is a good steward of financial resources.

This compensation program is a required program that must be followed by all managers and supervisors of the Presbyterian Mission Agency.

This compensation program builds upon the program initially implemented in 2006, which was not fully implemented due to financial constraints. Page 13 of this document provides a comparison of changes between the 2006 program and this program. This current program document replaces all other Presbyterian Mission Agency compensation programs and plans.

## Compensation Philosophy

The primary compensation components that define the Presbyterian Mission Agency's philosophy of compensation are:

1. Comparative pricing of positions,
2. Standard, across-the-board salary awards as allowed by annual budgets, and
3. Merit (performance-based) awards as allowed by annual budgets

The Presbyterian Mission Agency's compensation approach includes both merit and a standard, across the board award, which is consistent with the Churchwide Compensation Guidelines. Individual performance against pre-established objectives and success measures is one component that influences an employee's award opportunity. An employee who achieves a

higher level of performance during a performance cycle may be eligible for a higher compensation award as a percent of pay than an employee who performed at a lower level. All eligible employees, regardless of performance, may receive a standard annual base pay adjustment or lump sum payment as allowed by budget.

The specific percentages used to fund the merit award budget and the standard award budget will be proposed annually by HR and approved by ELT and the Presbyterian Mission Agency Board's Executive Committee. Any compensation award is subject to budgetary conditions and is not guaranteed.

The comparative pricing compensation approach places greater emphasis primarily on comparable religious/faith-based, non-profit and some for-profit markets and allows the Presbyterian Mission Agency to align pay with equivalent individual positions. This approach readily accommodates organizational and job/role changes and recognizes performance and competency.

Each Presbyterian Mission Agency position is priced using national compensation survey data from religious, non-profit and for-profit segments. This compensation information is used to establish a salary range for each position. The "Minimum" of the range is comparable to the 25<sup>th</sup> percentile of comparable positions, the midpoint ("Target") is comparable to the 50<sup>th</sup> percentile and the "Maximum" is comparable to the 75<sup>th</sup> percentile.

It is the Presbyterian Mission Agency's goal to pay employees who are fully performing in their jobs at the Target of the position's salary range. "Fully performing" is defined as when an employee is fully competent, meets or exceeds job expectations, and can fulfill the responsibilities and duties of the position. Employees will not be paid below the Minimum of their position's salary range.

## **The Presbyterian Mission Agency's Compensation Program**

The Presbyterian Mission Agency's compensation program has five components: job descriptions, titles, pricing, performance management and salary administration.

### **Job Descriptions**

Job descriptions reflect the position's purpose, role and the necessary skills and competencies at the time written, but work itself is evolving and fluid. Managers are responsible for ensuring that job descriptions are kept up-to-date and reviewed on a periodic basis. From time-to-time work may appropriately be required which is not specifically detailed in a job description. The job description pertains to the job itself and is not based on any specific individual who might fill the job.

Information in job descriptions is used during the pricing process as a basis for the selection of comparables.

## **Titles**

Each position will be assigned a title that will be used on Presbyterian Mission Agency employee and payroll documents. This standardizes the Presbyterian Mission Agency titling across the organization. In most cases this title will be same title that an employee will use on business cards, etc. However, if a manager deems necessary and with approval from Human Resources and the Executive Director, a title may be adjusted for external use to better describe the specific work being done. The position's internal title will not change.

### *Example:*

*The Presbyterian Mission Agency title of a position is Mission Associate I. This position works with one specific program and it is helpful to have the program name included in the title for communications with constituents. With approval, the employee can use Mission Associate for (program name.) The employee's official Presbyterian Mission Agency title will not be changed—it will remain Mission Associate I.*

## **Pricing**

Human Resources is responsible for ensuring all positions are priced and assigned an appropriate salary range. The process includes:

- Job description review
- Consultation with the manager or supervisor and employee (as appropriate) about the position's role, responsibilities and requirements
- Comparison of updated job description to survey data and comparables and selection of appropriate matches
- Creation of a salary range (rounded up in \$100 increments) based on comparables
- Review of results with manager or supervisor
- Revisions, if necessary

All of the Presbyterian Mission Agency's positions will be reevaluated and reviewed on a two year cycle at a minimum.

Positions may be priced outside of this schedule if there is a significant change in job responsibilities or if a new position is created. A manager or supervisor should contact Human Resources to request re-pricing if substantial changes have occurred in a position. At this time, the job description should also be revised.

## **Performance Management**

Performance-based pay is identified in the 14 principles of compensation as one factor to be considered for salary adjustments. This makes it critical that measurable organizational and individual objectives are established and that good, effective performance management occurs throughout the year.



The most effective review of performance is an evaluation where supervisors and employees work together to establish and clarify understanding of performance expectations at the beginning of the performance cycle. Regular and on-going coaching and feedback throughout the year is critical to ensuring ongoing understanding and appropriate course correction.

The Presbyterian Mission Agency requires that written, annual performance objectives be established for all employees and that written performance reviews be conducted at least twice annually—at mid-year and at the end of the performance year.

Any employee who supervises one or more employees will have an objective covering their supervisory responsibilities included in their annual objectives.

### **Salary Administration**

Decisions about an individual's salary may be made at key times during an individual's employment: annually, internal job moves, at hiring or because of changes in responsibilities or the job market.

#### Annual salary administration

All regular employees' salaries are reviewed following the annual performance review process, generally in the January timeframe. Employees hired on or after October 1 are not eligible to participate in the salary administration process immediately following their hire.

Annual salary base-pay increases, if awarded, will be effective April 1<sup>st</sup> each year.

Regular employees are eligible for an increase to their base salary if their current salary is less than the Target of the salary range for their position. Regular employees whose current salary is at or greater than the Target of the salary range for their position are eligible to receive their compensation award in two lump sum payments, payable in equal installments during April and October. This allows an employee to receive additional compensation during that year but does not continue to increase the base salary beyond the median of comparables.

There are two types of awards that can be made during salary administration—a standard, across-the-board award and a merit award based on performance. All employees receive the standard award as either a base pay increase or as two lump sum payments, as allowed by an approved budget.

Decisions on whether an individual receives a merit award and, if so, the amount will be based on data from three factors:

- Individual performance level achieved during the performance cycle.
- Current base pay positioning against the salary range.
- Organizational performance / budget available for compensation adjustments.

Human Resources will train and work with management during the salary administration process and they will publish guidelines to assist with determining award recommendations. The Deputy Executive Directors will be responsible for reviewing and making final recommendations to the Executive Director, who will give final approval to all awards.

Example:

*The salary increase budgets for the year are 1% for standard awards and a merit pool funded at 2% of the total of employees' base salaries.*

*Sam's current salary is \$33,500.*

*The salary range of his position is \$30,500 - \$36,500 - \$42,500. Target is \$36,500.*

*Sam is eligible for a base pay increase.*

*Sam is automatically eligible for the 1% standard award. His manager recommends, and ELT approves a merit award of 2.5%, taking into consideration his annual performance and the current positioning against market of his salary. Add the 1% standard adjustment to this and Sam's combined compensation award percent is 3.5%.*

<i>1%</i>	<i>\$335</i>
<i>2.5%</i>	<i>\$837.50</i>
<i>Total compensation award</i>	<i>\$1172.50</i>

*Sam's new salary is \$33,500 + \$1172.50 = \$34,673 (salary will be rounded up to the nearest dollar)*

If an employees' current salary is at or greater than the Target of their position's salary range, they may still receive a compensation award payable in two lump sum payments, but their base salary will not be increased. All exceptions to this must be reviewed by Human Resources and approved by the Executive Director.

Example:

*The salary award budgets for the year are 1% for standard awards and a merit pool funded at 2% of the total of employees' base salaries.*

*Pat's current salary is \$46,000.*

*The salary range of her position is \$37,000 - \$45,000 - \$52,000. Target is \$45,000.*

*Pat is not eligible for a base pay adjustment because her current salary is above the Target of her position's salary range.*

*Pat will receive 1% of her salary in two lump sum payments and she is eligible for a merit award as determined by management to also be paid in two lump sum payments. Her manager recommends, and ELT approves a merit award of 2.0% taking into consideration her annual performance and the current positioning against market of her salary. Add the 1% standard adjustment to this and Pat's combined compensation award percent is 3.0%.*

1%	\$460
2.0%	\$920
<i>Total compensation award</i>	<i>\$1380</i>

*Pat's base salary remains at \$46,000 and she receives \$1380 to be divided into two equal payments, one in April and one in October.*

Human Resources and the ELT share responsibility for ensuring pay equity across departmental lines. As part of the annual salary administration process, Human Resources will conduct an analysis and review of the salaries of comparable positions within the organization and any equity issues or concerns will be brought to the ELT for review and action.

It is important to note that internal equity does NOT mean that all employees in the same position will be paid the same salary. The amount of an individual employee's salary is determined by considering several factors, including internal equity and an assessment of how salaries of employees in same or similar (comparable complexity and scope) positions compare. Other factors include individual performance level, base pay positioning against the salary range, and budget availability.

#### Internal job move

If an employee makes an internal job change, their position and their salary range can change and the employee's base salary will be reviewed to determine if a salary adjustment should be made. An employee does not automatically retain their current salary when making an internal job move.

"Promotions" or "demotions" are not determined by whether a person's position is a higher or lower grade level, because the Presbyterian Mission Agency no longer has salary grades. Instead, this program allows recognition of a promotion as a move into a position with significantly higher responsibility. And, what would previously have been considered a demotion becomes simply a move to a position that has a salary range lower than their current salary range. This allows for a more positive transition to a new position.

A decision on the base salary offered to the employee is based on the same criteria as described previously in the annual salary administration section above.

#### New Hires

The starting base pay for new employees should reflect the level of qualifications and experience the person brings to the job. Managers will determine the starting salary by: evaluating the individual's proficiency level, their skills, experience and educational level coming into the job, and the budget allocated for the position. Managers, in consultation with Human Resources, will also take into consideration the salaries of internal comparable positions when determining the starting salary. Employees with minimal experience should, in general, be offered a base salary near the Minimum of the salary range. Experienced or fully qualified

individuals should, in general, be offered a base salary higher than the Minimum and, in some cases, close to or at the Target.

#### Equity and Salary Adjustments

At times, an employee's salary may need to be reviewed and adjusted outside of the annual salary administration cycle because their current salary level does not reflect his/her competency and performance, or because their salary is not in line with incumbents with similar competency and performance who are in the same or similar positions. Should an employee's salary be determined to be out of line an adjustment may be made to the employee's base salary using similar decision criteria as previously described.

The salary range of any position is subject to change when comparable survey data and comparables are evaluated and found to have changed. If an employee's salary falls below the minimum of the new range, their salary will be adjusted to the new Minimum, as appropriate. If the salary range decreases, an employee's salary will not be reduced.

In general, to allow for orderly administration, such situations, should they arise, will be reviewed on a quarterly basis by ELT and not one by one.

### **Review and Revisions**

Human Resources will review the compensation program annually and will bring recommendations for revisions to the Presbyterian Mission Agency Board Personnel Committee for consideration and approval. The Personnel Committee is a subcommittee of the Executive Committee.

**Presbyterian Church (U.S.A.)  
Churchwide Compensation Guidelines**

(Revised)

Adopted by the 211th General Assembly (1999)  
Minutes of the 213th General Assembly (2001), pp 558-562

Principle One—Standards

The compensation plans in Presbyterian Church (U.S.A.) entities, governing bodies, congregations, and related organizations or institutions should be in accord with the biblical, theological, and ethical standards of the Presbyterian Church (U.S.A.) as set forth in the theological background statement (Appendix A).

Principle Two—Mission

The fulfillment of the church's mission calls for effective, competent staff throughout the church and appropriate compensation to attract and retain them.

Principle Three—Equity and Accountability

The compensation plans should be equitable, consistent with the Presbyterian system of government, and include mutual consultations and accountability on compensation matters among governing bodies and affected constituency groups at every level.

Principle Four—Applicability

These principles of compensation should apply to all compensation plans for the entities of the General Assembly and are advisory to other governing bodies and Presbyterian-related institutions. Entities include the Office of the General Assembly, the General Assembly Council, the Presbyterian Church (U.S.A.) Foundation, the Presbyterian Church (U.S.A.) Investment and Loan Program, Inc., the Presbyterian Publishing Corporation, and the Board of Pensions.

Principle Five—Basic

Factors to be considered when setting compensation should include the nature, purpose, scope, and responsibility of the position; the experience, knowledge, and skills required; the challenge of the work to be done and its impact on the effectiveness with which the church achieves its mission.

Principle Six—Components

Compensation for regular employees should include cash salary and related payments and allowances; participation in the Presbyterian Church (U.S.A.) Benefits Plan or its equivalent (e.g. which provides retirement, disability, health, survivor and death benefits coverage), paid holidays, leaves, vacation, and continuing education and/or staff development.

Principle Seven—Compensation Plan Reviews

Each employer should review its compensation plan on an annual basis and make the plan available to all affected persons.

#### Principle Eight—Performance Reviews

Performance reviews for each employee should be conducted annually and are one factor to be considered for salary adjustments. Performance-based increases provide opportunity for financial recognition to employees.

Employers should also be alert to changes in the responsibilities of positions, of skills and knowledge of employees, in the technology of the workplace, and should make appropriate changes in position titles, descriptions, and compensation.

The general level of salaries should recognize changes in living costs, especially as they impact lower-paid employees. Cost-of-living adjustments should not be confused with increases based on performance or changing duties.

#### Principle Nine—Minimum Compensation

Presbyteries, synods, and General Assembly entities should establish minimum terms of call or employment for representative positions in agencies or institutions related to those bodies and review the adequacy of such minimum terms on an annual basis. Ordinarily, no employee should be compensated at a rate below applicable minimum terms. Exceptions should be reviewed on an annual basis.

#### Principle Ten—Recruiting

The system of compensation should ensure that all church employees are compensated according to the following criteria:

- Employees recruited locally should be paid within salary ranges related to the average salaries paid by employers in that location for comparable positions requiring similar skills and experience.
- Employees recruited regionally or nationally should be paid within salary ranges related to the average salaries regionally or nationally paid by employers for comparable positions in comparable organizations requiring similar skills and experience, modified to reflect the cost of living in the locale where the work is done.

#### Principle Eleven—Salary Relationships/Stewardship

The Church is one Body with varieties of gifts, and each person's contribution to its mission is important. The church recognizes the value of all varieties of service and seeks to temper the values and rewards of the marketplace. A reasonable relationship between the highest and the lowest salaries paid to all church employees honors the principle of shared community and call.

In maintaining a relationship between the highest and lowest salaries, lower levels of compensation should be comparable to or better than the average salaries paid in the marketplace, but not so far above the average that good stewardship of the church's funds is compromised. Salaries at the top levels should reflect a tempering of excessive compensation.

In establishing compensation plans and/or individual salaries, comparable salary data may include data from other national church organizations, including pension boards and foundations, academic institutions, the publishing field, pastors' salaries, and other sources as deemed appropriate by the elected bodies of the entities or the employing organization.

Salaries should not fall below a just salary that permit a church employee to maintain a decent standard of living. *(A possible point of reference could be the Board of Pensions of the Presbyterian Church (U.S.A.) terms of its income supplement program for its retirees.)*

#### Principle Twelve—Special Salary Action

The church is committed to “A Theology of Compensation” (Appendix A) and the desire to exercise good stewardship. The church is similar to other employees in society who, when they establish pay practices, experience tension between available resources, philosophical principles, and the realities of the employment marketplace. Many of these organizations utilize an exception-based principle in their compensation practices. Recognizing that there may be employment situations requiring exceptional skills/experience levels or supply/demand crises, the appropriate elected body should deliberate on whether an exception to their compensation plan should be made. As one Body, the exception decision may affect other parts of the Church. Thus, it is incumbent upon the persons involved in the decision to seek the advice of others to the end that the decision enhances rather than diminishes the bonds of community.

#### Principle Thirteen—Resource Sharing

In order to provide fair compensation throughout the church, there should be a process in every presbytery, insofar as possible, to share resources so that churches and other bodies that do not have funds to pay for adequate salaries or benefits are given help to do so, subject to annual review. When total presbytery resources are inadequate to meet these mission needs, this is a basis for seeking funds from the synod. The same principle should apply to synods and the General Assembly. All governing bodies should share in giving to the mission of the church, even though they themselves may be receiving aid.

#### Principle Fourteen—Economic Justice

Every compensation plan should be accompanied by a vigorous program of economic justice to ensure that all employees are paid equitably at all levels of employment, without regard to race, color, gender, national origin, age, disability, marital status, sexual orientation, creed, or religious affiliation (except when it is determined to be bona fide occupational qualification.)

**Presbyterian Mission Agency  
Revisions to Compensation Program  
Comparison of Changes At-a-Glance**

Current Compensation Program	Revised Compensation Program
Alignment with 14 Churchwide Compensation Guidelines	Alignment with 14 Churchwide Compensation Guidelines –better alignment with performance being a component of pay
Requires written job descriptions for all employees	Job descriptions are still required and will be written as role-based descriptions instead of task-based. Job descriptions will be reviewed and updated as necessary
Use of market pricing and internal comparisons to determine the comparable value of a position for clergy and non-clergy and to assign salary grade	Will continue to use market pricing and internal comparisons; salary grades no longer used. Each position will have a specified salary range
Salary grade ranges consist of two data points— Minimum and Maximum.	Will no longer have salary grades. Each position will have a 3 point salary range with a Minimum, Target, and Maximum. Salary ranges will be rounded up in \$100 increments
Employees are not paid below the Minimum of their position’s salary grade	No employee will be paid below the Minimum of their salary range
Salary grades are increased by 3%* annually and employees receive a base pay increase of 3%*  <i>*or a percentage approved in the budget process</i>	A portion of the overall budgeted increase percentage will be given as a standard compensation award to all employees and a portion will be allocated to merit awards.
Regular employees are eligible for a base pay increase if their salary is below the Maximum of the salary grade. Employee’s whose salary is at or greater than the Maximum receive 3% of the Minimum of the salary grade paid in 2 lump sum payments on the first pay in April and the first pay in October.	Regular employees are eligible for an increase to their base salary if their current salary is less than the Target of the salary range for their position. Regular employees whose current salary is at or greater than the Target of the salary range for their position are eligible to receive their compensation award in two lump sum payments, payable in equal installments during April and October.
If allowed by budget, employee’s receive either a base pay increase or lump sum payments without regard to performance.	There are two types of awards that can be made during salary administration—a standard award and a merit award based on performance. All employees receive the standard award as either a base pay increase or a lump sum payment, as allowed by an approved budget.
Eligibility to participate in the Board of Pensions benefits plan	No change



**Report H.003**  
**EXECUTIVE COMMITTEE**  
**Presbyterian Mission Agency Board**  
**September 12-14, 2012**

**Report Three**

The Presbyterian Mission Agency Board Executive Committee reports the activities of the Executive Committee meeting of September 12, 2012:

**I. FOR CONSENT:**

**The Executive Committee recommends that the Board:**

- 1. Approve the report of the Restricted Funds Oversight Subcommittee (pages 3 and 4).**
- 2. Approve the meeting schedule of the Board for July 2014 – September 2016 (pages 5 and 6).**

**II. FOR ACTION:**

**The Executive Committee recommends that the Board:**

- 1. Approve the list of Special Days and Programmatic Emphases for 2014. These days will be listed in the Presbyterian Planning Calendar and other materials (pages 7-10).**
- 2. Elect the following two members to serve on the Presbyterian Mission Agency Board Nominating Committee, Class of 2014:**
  - Steve Aeschbacher**
  - Jan Dowlearn**
- 3. Approve and forward to the Board of National Missions for action the nomination of Alan Ford to serve as the Presbyterian Mission Agency Board liaison on the Jarvie Commonwealth Service Committee, for a three year term beginning January 1, 2013.**

**III. FOR INFORMATION:**

The Executive Committee:

- 1. Approved the Executive Committee Meeting Minutes of :**
  - June 29, 2012**
  - August 7-8, 2012**
  - August 24, 2012**

2. **Ratified** the Chair's appointments as follows:

**Procedures Subcommittee**

- Chad Herring
- Cathy Piekarski – chair
- Marianne Rhebergen
- Connie Tubb

**Restricted Funds Oversight Sub-committee, Class of 2014**

- Melissa DeRosia
- Alan Ford – Co-opted member
- Kevin Yoho
- Glen Snider – appointed as chair of the Subcommittee

**Personnel Subcommittee**

- Marsha Anson
- Arthur Canada - chair
- Joyce Emery
- Heath Rada
- Jo Stewart

**Board of Pensions Search Committee**

- Teresa Bryce Bazemore

**MRTI**

- **Susan Osoinach - Class of 2016**

3. **Received** the referrals from the 220<sup>th</sup> General Assembly (2012) to the Presbyterian Mission Agency.
4. **Approved** the celebration of Holy Communion at the Credo Conferences in 2013 (**page 11**).
5. **Approved** the following resolutions related to the Personnel Subcommittee:
  - a. **RESOLVED, that the Executive Committee amend the membership of the Personnel Subcommittee to include the Executive Director of the Presbyterian Mission Agency as a corresponding member with voice but without vote; and**
  - b. **FURTHER RESOLVED, that the Executive Committee approve the charter of the Personnel Subcommittee (pages 12-14).**
6. **Approved** the plan of the IARP Leadership Team to present its report responding to the recommendations of the Independent Abuse Review Panel to the April 2013 Executive Committee meeting (**page 15**).

**ITEM H.108  
FOR ACTION**

<i>FOR PRESBYTERIAN MISSION AGENCY EXECUTIVE DIRECTOR'S OFFICE USE ONLY</i>				
	A. Finance		E. Property, Legal, Finance (Corporate)	J. Nominating Committee
	B. Justice		F. PC(USA), A Corporation	K. Governance Committee
	C. Leadership		G. Audit	P. Plenary
	D. Worshiping Communities	X	H. Executive Committee	

**Subject:**

2012 Presbyterian Mission Restricted Fund Grants

**Recommendation:**

That the Presbyterian Mission Agency Board (“PMAB”) Executive Committee forward the attached list of Presbyterian Mission restricted fund grants to the PMAB with a recommendation for approval.

**Background:**

The 209th General Assembly (1997) approved a process whereby all councils could apply directly for the use of certain restricted General Assembly funds. The report further provided that funds “identified as consistent with the ongoing mission of a General Assembly entity [assigned funds] . . . are generally not on the table for partnership consideration.” Those remaining funds that are unassigned are made available using an extensive process that is mailed to all councils and is posted on the Presbyterian Church (U.S.A.) website each year by March 1.

The Restricted Funds Oversight Subcommittee (“RFOS”) is charged with reviewing applications for unassigned restricted funds and making recommendations to the PMAB.

This year, funds were available from 12 restricted unassigned funds with a total amount available of \$570,995. Most of the available funds (\$570,995) are in a single fund that is restricted to training of ministers for preaching and teaching the Bible in the Western U.S. The amounts available from the remaining funds ranged from \$1,128 to \$23,595.

Forty-two (42) applications for these restricted funds were recommended to the RFOS by mid councils. Three (3) of the funds received no applications. The RFOS carefully reviewed all the applications and found that the proposals showed creativity and innovation. However, several applications could not be considered because the proposed program description did not meet the criteria for use of the particular funds.

The RFOS recommends the attached list of eleven (11) grants totaling \$28,054 to the Executive Committee and the PMAB for approval.

2012 Presbyterian Mission  
Restricted Funds  
Grant Recommendations

Synod	Presbytery	Applicant	Fund Number	Fund Restriction	Amount Granted
Trinity	West Virginia	Bridgeport Presbyterian Church (on behalf of Children's Health Pantry); Bridgeport, WV	54176	Shall be devoted to work among the Mountaineers	1,496
Sun	Mission	Divine Redeemer Presbyterian Church; San Antonio, TX	58504	For evangelistic work of the Board [of National Missions of the PCUSA]	2,714
Northeast	New York City	Evergreen Presbyterian Fellowship; Bayside, NY	58529	Used to provide for any educational opportunities which support the work of individuals who are involved in any way in ministry that benefits those who have mental retardation or other mentally or physically disabling conditions; this income may also be used to support ministry which specifically benefits those who have mental retardation or other mentally or physically disabling conditions; support education/ministry with the disabled	2,762
Pacific	Sacramento	Woodland Presbyterian Church (on behalf of Yolo Interfaith Immigration Network); Woodland, CA	58879	Mission work among Chinese and Spanish Americans	600
Mid-Atlantic	Charlotte	Seigle Avenue Presbyterian Church (on behalf of Seigle Farm); Charlotte, NC	59239	Mission program with preference given to advocacy for environment and evangelism	2,445
Trinity	Pittsburgh	Second United Presbyterian Church; Pittsburgh, PA	59239	Mission program with preference given to advocacy for environment and evangelism	3,628
Covenant	Cincinnati	Norwood Presbyterian Church; Norwood, OH	59251	Mission support within the U.S.	1,652
Northeast	Cayuga-Syracuse	Korean Church of Syracuse (on behalf of Lodi Vision Summer Camp); Syracuse, NY	59251	Mission support within the U.S.	1,652
Puerto Rico	Northwest	Aguada Presbyterian Church; Aguada, PR	59263	Medical work, with emphasis in the field of diabetes and/or related diseases	1,780
Rocky Mountains	—	Synod of the Rocky Mountains; Longmont, CO	70047	Train ministers for preaching and teaching the Bible, Western U.S. area	7,000
Lakes and Prairies	East Iowa	United Presbyterian Church of Lone Tree; Lone Tree, IA	70725	To be used for establishing, maintaining, providing a home for aging people	2,325
<b>Total Amount Granted</b>					<b>\$28,054</b>

**MEETING SCHEDULE July 2014 – September 2016  
PRESBYTERIAN MISSION AGENCY BOARD**

2014	
<b><u>JULY 2014 - TBA</u></b>	
Executive Committee Retreat	July 23-25, 2014 (Wed - Fri) 9:00 a.m. – Noon on Friday
<b><u>SEPTEMBER 2014 – LOUISVILLE, KY</u></b>	
Executive Committee	September 23, 2014 (Tues) 8:30 a.m. – Noon
New Member Orientation	September 23-24, 2014 (Tues - Wed) 1:00 p.m. – Noon on Wednesday
Board	September 24-26 (Wed-Fri) 3:00 p.m. – Noon on Friday
2015	
<b><u>APRIL 2015 – LOUISVILLE, KY</u></b>	
Executive Committee	April 15, 2015 (Wed) 9:00 a.m. – Noon
Executive Committee /COGA	April 15, 2015 (Wed) Noon – 2:30 p.m.
BOARD	April 15-17, 2015 (Wed-Fri) 3:00 p.m. – Noon on Friday
<b><u>JULY 2015 – TBA</u></b>	
Executive Committee Retreat	July 22-24, 2015 (Wed – Fri) 9:00 a.m. – Noon on Friday

<b><u>SEPTEMBER 2015</u> – LOUISVILLE, KY</b>	
Executive Committee	September 23, 2015 (Wed) 9:00 a.m. – 2:30 p.m.
BOARD	September 23 – 25, 2015 (Wed – Fri) 3:00 p.m. – Noon on Friday
<b>2016</b>	
<b><u>FEBRUARY 2016</u> – LOUISVILLE, KY</b>	
Executive Committee	February 10, 2016 (Wed) 8:30 a.m. - Noon
Executive Committee /COGA	February 10, 2016 Noon – 2:30 p.m.
BOARD	February 10-12, 2016 (Wed-Fri) 3:00 p.m. – Noon on Friday
<b>222<sup>ND</sup> GENERAL ASSEMBLY (2016) 120-DAY DEADLINE IS FEBRUARY 19, 2016</b>	
<b><u>APRIL 2016</u> – LOUISVILLE, KY</b>	
Executive Committee	April 27, 2016 (Wed) 9:00 a.m. – 2:30 p.m.
BOARD	April 27-29, 2016 (Wed-Fri) 3:00 p.m. – Noon on Friday
<b>222<sup>ND</sup> GENERAL ASSEMBLY (2016) 45-DAY DEADLINE IS MAY 4, 2016</b>	
<b><u>JUNE 2016</u> – PORTLAND, OR</b>	
Executive Committee	June 17, 2016 (Fri) 9:00 a.m. - Noon
<b>222<sup>ND</sup> GENERAL ASSEMBLY (2016) – PORTLAND, OR, JUNE 18-25, 2016</b>	

**ITEM H.102  
FOR ACTION**

<i>FOR PRESBYTERIAN MISSION AGENCY EXECUTIVE DIRECTOR'S OFFICE USE ONLY</i>			
A. Finance		E. Corporate Property, Legal, Finance	J. Nominating Committee
B. Justice		F. PC(USA), A Corporation	K. Governance Committee
C. Leadership		G. Audit	P. Plenary
D. Worshiping Communities	X	H. Executive Committee	

**Subject: 2014 Programmatic Emphases–Liturgical**

**Recommendation: Approve the following listing of Special Days and Programmatic Emphases for 2014. These days will be listed in the Presbyterian Planning Calendar and other materials. New requests for 2014 are marked with an asterisk.**

Dates	Programmatic Emphases or Liturgical Designation	Baptism	Eucharist
January 6	<i>Epiphany of the Lord</i> (Monday)	X	X
January 10	Human Trafficking Awareness Day (Friday)		
January 12	<i>Baptism of the Lord</i>	X	X
January 18	Week of Prayer for Christian Unity Begins (Saturday)		
January 19	Race Relations		
January 26	Criminal Justice Sunday		
February 2	Souper Bowl of Caring		
February 9	Camp and Conference Ministries		
February 16	Health Awareness and Prayer for Healing		
*February 23	Three Critical Global Issues of World Mission: Poverty, Evangelism and Reconciliation <sup>1</sup>		
March 2	<i>Transfiguration of the Lord</i>	X	X
March 5	<i>Ash Wednesday</i> (Wednesday)		
March 7	World Day of Prayer (Friday)		
March 8	International Women's Day (Saturday)		
March 9	<i>1st Sunday in Lent</i> ; Celebrate the Gifts of Women		
March 16	<i>2nd Sunday in Lent</i> ; Self-Development of People (SDOP)		
March 23	<i>3rd Sunday in Lent</i>		
March 30	<i>4th Sunday in Lent</i>		
*April 6	<i>5th Sunday in Lent</i> ; Justice Advocacy Sunday <sup>2</sup>		
April 13	<i>Passion/Palm Sunday</i>		X
April 14	<i>Monday of Holy Week</i>		
April 15	<i>Tuesday of Holy Week</i>		
April 16	<i>Wednesday of Holy Week</i>		
April 17	<i>Maundy Thursday</i>		X
April 18	<i>Good Friday</i>		
April 19	<i>Great Vigil of Easter</i>	X	X
April 20	<i>Resurrection of the Lord/Easter</i> ; One Great Hour of Sharing	X	X
April 22	Earth Day (Tuesday)		
April 27	Multicultural Church / Immigration Sunday		X
*April 28	Holocaust Remembrance Day (Monday) <sup>3</sup>		

May 1	National Day of Prayer (Thursday)		
May 2	May Friendship Day (Friday)		
May 4	Older Adult Week Begins; Wills Emphasis Sunday		X
May 10	Fair Trade (Saturday)		
May 11	Mother's Day		X
May 25	Presbyterian Heritage		X
May 29	<i>Ascension of the Lord</i>		X
June 1	Rural Life Sunday		
*June 6	1001 Worshiping Communities <sup>4</sup>		
June 8	<i>Day of Pentecost-Pentecost Offering</i>	X	X
June 15	<i>Trinity Sunday</i> ; Men of the Church; Father's Day	X	X
June 22	Disability Inclusion		
July 20	Smaller Membership Church Sunday		
July 27	Metropolitan/Urban Ministry		
August 3	Homelessness/Affordable Housing		
August 6	Hiroshima Day (Wednesday)		
August 10	Higher Education/Collegiate Ministries Sunday		
August 17	Youth in the Church		
August 24	Public Education Sunday		
*September 1	Labor Day: A Social Creed for the 21st Century <sup>5</sup> (Monday)		
*September 7	Christian Vocation Sunday; Season of Peace Begins <sup>6</sup>		
September 14	Christian Education Week Begins		
September 21	International Day of Peace; Theological Education/Seminary		
September 23	Native American Day; Global Week of Action against Gun Violence begins (Tuesday)		
September 28	Evangelism Sunday		
October 5	World Communion Sunday; Peacemaking Offering		X
October 12	Domestic Violence Awareness		
October 16	World Food Day (Thursday)		
October 19	Children's Sabbath		
October 24	United Nations Day (Friday)		
October 26	Reformation Sunday		
November 1	<i>All Saints' Day</i> (Saturday)	X	X
November 2	Christian and Citizen <sup>7</sup> ; Stewardship Commitment		
November 4	Election Day (Tuesday)		
November 7	World Community Day (Friday)		
November 9	Caregiver		
November 23	<i>Christ the King/Reign of Christ</i>	X	X
November 27	Thanksgiving Day (Thursday)		
November 30	<i>1st Sunday of Advent</i>		
December 1	World AIDS Day; Presbyterian HIV/AIDS Awareness (Monday)		
December 7	<i>2nd Sunday of Advent</i>		
December 10	Human Rights Day (Wednesday)		
December 14	<i>3rd Sunday of Advent</i>		
December 21	<i>4th Sunday of Advent</i> ; Christmas Joy Offering		
December 24	<i>Christmas Eve</i> (Wednesday)		X
December 25	<i>Nativity of Jesus Christ/Christmas</i> (Thursday)		X



**New Requests:**

<sup>1</sup>**Three Critical Global Issues of World Mission: Poverty, Evangelism and Reconciliation.** Request from World Mission to set aside a day to address three critical global issues: the root causes of poverty, sharing the good news of God's love in Jesus Christ, and working for reconciliation within cultures of violence, including our own.

<sup>2</sup>**Justice Advocacy Sunday.** Request from Office of Public Witness, Compassion, Peace and Justice. The requested date is the Sunday closest to the observance of the assassination of Dr. Martin Luther King Jr. The day is intended to assist Presbyterians to learn more about justice advocacy work.

<sup>3</sup>**Holocaust Remembrance Day.** Request from Presbyterian Ministry at the United Nations, Compassion, Peace and Justice. This is already an approved programmatic emphasis. This is a request to change the date from May 1 for ecumenical observance on the Hebrew calendar date of April 28, 2014. Holocaust Remembrance Day marks the anniversary of the Warsaw ghetto uprising known as Yom Hashoah.

<sup>4</sup>**1001 Worshiping Communities.** The 220th General Assembly (2012) declared "a churchwide commitment to ignite a movement that results in the creation of 1,001 worshiping communities in the next ten years." Based on this Assembly action, the Deputy Executive Director of Mission has requested that the name of "New Church Development" Day be changed to "1001 Worshiping Communities" and be celebrated on the Friday immediately preceding Pentecost Sunday.

<sup>5</sup>**Labor Day: A Social Creed for the 21st Century.** Request from the Advisory Committee on Social Witness Policy, Compassion, Peace, and Justice. The 218th General Assembly (2008) approved "A Social Creed for the 21st Century" and recommended its study to the church. In that spirit, this proposed emphasis sets aside a day for the Christian interpretation of the value of labor and workplace justice.

<sup>6</sup>**Season of Peace Begins.** Request from Presbyterian Peacemaking Program, Compassion, Peace and Justice. This grows out of a Special Offerings Advisory Task Force recommendation, approved by the 220th General Assembly (2012). This day begins a month-long season that includes the 9/11 commemoration, International Day of Peace, Global Week to End Gun Violence, and World Communion Sunday.

<sup>7</sup>**Christian and Citizen.** Request from Office of Public Witness, Compassion, Peace and Justice. This is already an approved programmatic emphasis. Request to change the date from Election Day proper (a Tuesday) to the Sunday immediately before. The emphasis is intended to encourage Christians to participate in political life as a means of exercising their faith.

**Notes:** Invitations, forms, and guidelines were sent to all ministry area directors and coordinators, leaders of the six General Assembly agencies, and leaders of covenant networks asking them to provide rationale and comments if they had requests for continuing existing special days or were seeking to add new special days.

**Background:** The following guidelines were approved at the September 2005 meeting of the General Assembly Mission Council (now Presbyterian Mission Agency Board).

**Guidelines for programmatic emphases: the Presbyterian Planning Calendar**

The life and worship of the local church finds its rhythm in the seasons of the church year as they reflect the life of the Lord and relate to our faith narrative found in Scripture. At the same time, the people of God do not live in isolation. The context of Christian ministry and worship is the world in which we live. The faith community proclaims that God is sovereign over all creation, acts in history, is revealed in Scripture and is at work in our world today. Each congregation has the responsibility through its session to respond to the work of God's Spirit in the life of the community, presbytery and region. Our sense of Christian vocation leads us in a variety of responses through mission service and spiritual formation. Programmatic emphases are those opportunities for churchwide participation and focus on the whole church's mission together.

The following criteria reflect the theological and liturgical grounding in which our programmatic emphases are rooted.

1. Approved emphases will demonstrate a commitment to the liturgical calendar, the lectionary and the programmatic needs of the denomination.
2. The church's liturgical calendar—with particular attention to Advent and Christmas, the Season of Lent and Easter Sunday, as well as historic feasts of Epiphany, the Transfiguration, the Day of Pentecost, Trinity Sunday and the Festival of Christ the King—provides a historical and theological framework for shaping the rhythm and life of our church.
3. Ecumenically shared emphases will receive primary consideration.
4. The Mission Work Plan of the General Assembly Mission Council provides a framework for understanding churchwide mission. In order to give substance and meaning to these designated observances, programmatic emphases should relate to and be supported by the Mission Work Plan.
5. In order to be fair to all General Assembly Mission Council programs, requests will be reviewed for overlap and redundancy. Each program team will normally have no more than one programmatic emphasis and is responsible for providing interpretive resources.
6. Since the church in God's world must be cognizant of its relationship with other world religions and the culture in which it exists, major Jewish, Islamic and secular holidays also will be included.

**ITEM H.105  
FOR ACTION**

<i>FOR PRESBYTERIAN MISSION AGENCY EXECUTIVE DIRECTOR'S OFFICE USE ONLY</i>			
<b>A. Finance</b>		<b>E. Corporate Property, Legal, Finance</b>	<b>J. Nominating Committee</b>
<b>B. Justice</b>		<b>F. PC(USA), A Corporation</b>	<b>K. Governance Committee</b>
<b>C. Leadership</b>		<b>G. Audit</b>	<b>P. Plenary</b>
<b>D. Worshiping Communities</b>	X	<b>H. Executive Committee</b>	

**Subject: Celebration of Communion during Credo Conferences.**

**Recommendation: That the Presbyterian Mission Agency Board Executive Committee approve the celebration of Holy Communion at the Credo Conferences in 2013.**

**Background:**

This is an annual request from the Board of Pensions of the PC(USA) on behalf of the CREDO program..

The Board of Pensions on behalf of the Presbyterian CREDO program would request permission to serve communion at Presbyterian CREDO conferences offered on the following dates:

<u>2013 Dates</u>	<u>Location</u>
3/4-3/11	Beaver Hollow, Java Center, NY
4/8-4/15	Lake Logan, Canton, NC
5/6-5/13	Solomon, Loranger, LA
6/3-6/10	Wooded Glen, Henryville, IN
9/9-9/16	Wooded Glen, Henryville, IN
10/7-10/14	Mo-Ranch, Hunt, TX
11/11-11/18	Lake Logan, Canton, NC

The Conference Leaders for the teams that lead these conferences are: The Rev. Riley Jensen, The Rev. Kent Organ, The Rev. Laird Stuart and The Rev. Peter Sime. Each team is comprised of eight faculty members. All officiants and servers are ordained Teaching Elders and Ruling Elders in the Presbyterian Church (U.S.A).

As history, Presbyterian CREDO was begun in 2005 by adopting and adapting the model of CREDO, Inc., a program of the Episcopal Church. As of June, 2012, we have offered 36 conferences for over 980 of our clergy and Presbytery staff. Each conference is eight days in length, and the rhythm of each day includes worship, plenary sessions, workshops, individual consultations, some fun activities, and time for reflection and discernment. Conferences are designed to offer renewal and retreat for participants and an opportunity to be attentive to the workings of the Holy Spirit within them. We focus on four component areas: Spiritual Development, Vocations, Health and Finance.

**ITEM H.107  
FOR ACTION**

<i>FOR PRESBYTERIAN MISSION AGENCY EXECUTIVE DIRECTOR'S OFFICE USE ONLY</i>				
	A. Finance		E. Corporate Property, Legal, Finance	J. Nominating Committee
	B. Justice		F. PC(USA), A Corporation	K. Governance Committee
	C. Leadership		G. Audit	P. Plenary
	D. Worshiping Communities	X	H. Executive Committee	

**Subject: Approval of the Personnel Subcommittee Charter**

**Recommendation: It is recommended that the Executive Committee review and approve the attached charter for the Personnel Subcommittee and add the Executive Director of the Presbyterian Mission Agency as a corresponding member of the subcommittee with voice but without vote.**

**ACTION:**

**RESOLVED, that the Executive Committee amends the membership of the Personnel Subcommittee to include the Executive Director of the Presbyterian Mission Agency as a corresponding member with voice but without vote; and**

**FURTHER RESOLVED, that the Executive Committee approves the attached as the charter of the Personnel Subcommittee.**

1 DRAFT FOR DISCUSSION PURPOSES

2

3

## **PRESBYTERIAN MISSION AGENCY BOARD**

4

### **PERSONNEL SUBCOMMITTEE CHARTER**

5

6

#### ***DESCRIPTION OF THE SUBCOMMITTEE***

7 The Presbyterian Mission Agency Board (“Board”) approved the creation of the Personnel  
8 Subcommittee of the Executive Committee on February 17, 2012. The Personnel Subcommittee,  
9 in its role as a mission subcommittee, reviews, provides advice and recommends for action to  
10 the Executive Committee of the Board regarding employment-related policies, procedures and  
11 initiatives, including but not limited to:

- 12 1. personnel policies and procedures of the Board;
- 13 2. compensation guidelines within which salaries are administered;
- 14 3. equal employment and affirmative action guidelines;
- 15 4. recruitment and leadership development; and
- 16 5. any other employment-related assignment from the Executive Committee or the Board.

17

18

#### ***AUTHORITY***

19

20 The Subcommittee’s responsibility is one of review, advice and recommended action to the  
21 Executive Committee of the Board within the duties of the Subcommittee listed above. It is the  
22 responsibility of the management of the Presbyterian Mission Agency to administer  
23 employment-related programs, manage the program budgets and provide any required or  
24 requested expertise to the Board and/or the Subcommittee. The Subcommittee is entitled to rely  
25 on the expertise of the Presbyterian Mission Agency staff and its outside consultants, as well as  
26 the work of other committees of the Board, as to matters within their authority and expertise.  
27 The Subcommittee will receive reports from the Human Resources Department and the  
28 Legal/Risk Management Services Office of the Presbyterian Mission Agency. The Subcommittee  
29 will invite its equivalent committee of the Committee on the Office of the General Assembly to  
30 meet biennially to collaborate on matters of common interest.

31

32

#### ***MEMBERSHIP AND MEETINGS***

33

34 The Personnel Subcommittee consists of five (5) members with voice and vote: two (2)  
35 Executive Committee members and three at-large members, and the Executive Director of the  
36 Presbyterian Mission Agency a corresponding member with voice and without vote. It  
37 generally meets in conjunction with the meetings of the Board. During these meetings, the

38 Subcommittee provides reports on its activities and may make recommendations for action to  
39 the Executive Committee of the Board. The Subcommittee is resourced by staff members of the  
40 Human Resources Department and the Legal/Risk Management Services Office.

41

42 ***PURPOSES***

43

44 To further the fulfillment of the vision, mission, values and directional goals of the Presbyterian  
45 Mission Agency, the Personnel Subcommittee is called to assist and support the Executive  
46 Committee's work and ministry toward ensuring and envisioning a work community for the  
47 Presbyterian Mission Agency that is: built on faith; culturally proficient; legally compliant;  
48 dynamic; and appropriately positioned to meet the needs of an changing organization.

49

50

51

**Response to IARP Recommendations: Plan to Bring Report to  
April 2013 Meeting of Executive Committee  
And Presbyterian Mission Agency Board**

	<b><u>Target Deadline</u></b>
<b>1. IARP Leadership Team receives and reviews suggestions from Work Group</b>	<b>Completed</b>
<b>2. IARP Leadership Team Draft Response to Recommendations</b>	<b>Completed</b>
<b>3. To finalize Response to Recommendations:</b>	
<b>a. Additional Consultations with World Missions staff</b>	<b>September 30, 2012</b>
<b>b. Review of Creating Safe Churches Website (In process)</b>	<b>October 31, 2012</b>
<b>c. Consultation with Office of the General Assembly staff and Sexual Misconduct Ombudsperson(In process)</b>	<b>October 31, 2012</b>
<b>d. Consultation with former IARP members and Transition Team members</b>	<b>November 15, 2012</b>
<b>e. Follow up with Work Group</b>	<b>November 30, 2012</b>
<b>f. Submit Report</b>	<b>April 10-12, 2013</b>

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# For Such a Time as This

A Small-Church Residency—Growing Leaders, Growing Churches



Presbyterian Church (U.S.A.) • For Such a Time as This  
100 Witherspoon Street • Louisville, KY 40202-1396

Summer 2012

## Six candidates for ministry receive first calls through For Such a Time as This program

*Pastoral residents take risks to follow God's call to small church ministry*

by **Emily Enders Odom**

Six recent seminary graduates have received their first calls to ministry in the third year of [For Such a Time as This](#), an innovative pastoral residency program designed to renew the Presbyterian Church (U.S.A.)

Launched by the [Presbyterian Mission Agency](#) (formerly General Assembly Mission Council) in fall 2009, For Such a Time as This is a timely program that matches new seminary graduates seeking their first call with small, underserved congregations in rural, urban, or small town settings in a two-year pastoral residency relationship, during which they are supported and guided by a cluster of pastor-mentors.

The pastoral residents for 2012—listed with their calling congregations and partner presbyteries—are:

**Yvonne Thurmond**, Quaker Meadows Presbyterian Church, Morganton, N.C. ([Presbytery of Western North Carolina](#))

**Harold Bennett**, Dulatown Presbyterian Church, Lenoir, N.C. ([Western North Carolina Presbytery](#))

**Virgiliana Pickering**, Keystone Presbyterian Church, Odessa, Fla. ([Presbytery of Tampa Bay](#))

**Boone Clayton**, First Presbyterian Church of Elberton, Ga. ([Northeast Georgia Presbytery](#))

**Paul Snyder**, Glencoe-Sloan Presbyterian Church, Bismarck, N.D., and First Presbyterian Church of Wilton, N.D. ([Presbytery of the Northern Plains](#))

**Jay Kim**, Corder (Mo.) Presbyterian Church and First Presbyterian Church of Higginsville, Mo. ([Heartland Presbytery](#))

Since the program was launched, the growth in our For Such a Time as This churches has been amazing," said the Rev. Dr. Marcia Myers, director of the [office of Vocation](#), a shared ministry of the [Presbyterian Mission Agency](#) and the [Office of the General](#)

[Assembly](#), which oversees the program. "The churches are reaching out and welcoming newcomers to the faith. Adults are returning to church, Sunday school and youth programs have been revitalized, children are hearing the good news, adults and children are being baptized, and the Holy Spirit is clearly at work in so many ways."



Jay Kim – a member of the class of 2012 who was born in South Korea before immigrating to the U.S. in 1995 – looks forward to the joys of serving a small congregation. "Being a part of a small church is like going back home, remembering the nurturing loving care of a small church family," Kim said. "I now live in the Los Angeles metropolitan area, where my house is in one of the busiest regions. I would like my two boys to experience the same loving and caring small church community I had when I was a child. I am really looking forward to building a community like a family."

## Musicians add richness to the General Assembly

by Emily Enders Odom

Deftly alternating among three different Peruvian instruments – the charango (ukulele), the quena (flute), and the zampoña (pan flute) – the Rev. Noe Juarez and the Rev. Elizabeth Campbell joined with four other gifted musicians to call Assembly participants to worship at the 220th General Assembly Breakfast in Pittsburgh, Pa., on July 2.

A native of Peru, Juarez is one of ten pastoral residents in the For Such a Time as This class of 2011. He pastors both an English and a Spanish-speaking congregation at Sunset Presbyterian Church in Ft. Lauderdale, Fla.

Campbell, who plays the saxophone, is a fellow pastoral resident serving the Waverly-Bethel Presbyterian and First Presbyterian of Williamstown congregations in W. Va.



In addition to assisting with worship leadership, Juarez and Campbell also had an opportunity to share their experiences of the program and the stories of their churches with Assembly participants at the Vocation booth in the Exhibit Hall.

“It was a great joy to work with Noe and Elizabeth, who are not only great musicians but also part of the exciting For Such a Time as This program,” said the Rev. Chip Andrus, music leader for the Assembly. “I have been blessed not only to play with them, but also to become friends with these amazing young pastors.”

\*\*\*\*\*

## Growing Christ’s Church!

**Rev. Trudy Dumont, Class of 2010, pastor of the Presbyterian Church of Rolla and St. John (N.D.) since October 2010, reports:**

- 21 Baptisms (14 infants, 3 children, 4 adults)
- 20 New Members

**Rev. Jason Clapper, Class of 2011, pastor of the Lavonia Presbyterian Church (Ga.) since July 2011, reports:**

- 1 Infant Baptism
- 7 New Members

**Rev. Noe Juarez, Class of 2011, pastor of the Sunset Presbyterian Church, Ft. Lauderdale, Fla., since July 2011, reports:**

- 14 New Members

\*\*\*\*\*



Rev. Cindy Cushman serves the office of Vocation as part-time coordinator for For Such a Time as This.

As a small church pastor, presbyter, and administrator, Cindy brings extensive experience to her role in leading the team in support of this innovative program.

Cindy may be contacted by telephone at 1-800-728-7228, ext. 5381, or by email at [residency@pcusa.org](mailto:residency@pcusa.org).

\*\*\*\*\*

## Please give generously!

Please invest in bringing much-needed pastoral leadership to our communities at this critical moment. Your gift of \$500, \$1000, or \$1500 or any amount will insure our progress forward for this effective program. You can change the lives of others in the name of Jesus Christ. You can share in the calling of those who will be sent forth to serve Christ’s church. You can make a difference by joining with others throughout the denomination in giving generously to For Such a Time as This. Visit [www.pcusa.org/residency](http://www.pcusa.org/residency) to make your gift online.

## **ITEM 201 FOR INFORMATION**

### **Racial Ethnic & Women's Ministries/Presbyterian Women Events and Highlights**

**The 5<sup>th</sup> Biennial National Korean Pastors Conference** will be held on October 8-11, 2012, at the Praise Presbyterian Church in New Jersey. This year's theme is "The Holy Spirit and Pastoral Ministry." Dr. Leonard Sweet and Dr. Young Park, from Korea, will be the featured speakers. Sun Bai Kim the Associate for Korean Emerging Ministries in the Racial Ethnic & Women's Ministries/PW Ministry will lead a workshop on the Form of Government. Neal Presa, Moderator of the 220<sup>th</sup> General Assembly (2012) of the Presbyterian Church (U.S.A.) will be a guest speaker at the opening dinner. For information, contact Sun Bai Kim, [sunbai.kim@pcusa.org](mailto:sunbai.kim@pcusa.org).

**The Racial Ethnic & Women's Ministries/PW Fall Staff Retreat** will be held on October 23, 2012, at the Sawyer Hayes Community Center, "Tom" Sawyer Park.

**The Annual New Immigrants and Emerging Ministries National Convocation** has been scheduled to take place on November 1-4, 2012, in Fort Lauderdale, FL. This event provides opportunities of face-to-face dialog among new immigrant leaders, mid council staff, Presbyterian Church (U.S.A.) staff as equal partners in the denomination, to identify common strategies to effectively grow worshipping communities in a cross cultural context. For information, contact Angel Suárez-Valera, [angel.suarez@pcusa.org](mailto:angel.suarez@pcusa.org).

**The Coordinating Committee for Korean American Presbyteries Annual Consultation and Conference** will be held March 11-13, 2013, Louisville, KY, sponsored by the Office of Korean Emerging Ministries. Executive Presbyters, Stated Clerks, and the Moderators of the four non-geographic Korean mid-councils will attend the consultation with the Office of the General Assembly. For information, contact Sun Bai Kim, [sunbai.kim@pcusa.org](mailto:sunbai.kim@pcusa.org).

**The New Multicultural Church Institute at Princeton Theological Seminary** will be held in February 2013. As part of the multicultural church growth strategy, approved by the 219<sup>th</sup> General Assembly (2010), the office of Multicultural Congregational Support initiated a partnership with the Princeton Theological Seminary to establish a multicultural church institute on the east coast. This is a course to "train the trainers" in multicultural church growth. For more information, contact Raafat Girgis, [raafat.girgis@pcusa.org](mailto:raafat.girgis@pcusa.org).

## ITEM 202 FOR INFORMATION

### Multicultural Institute at Montreat

The 3<sup>rd</sup> Annual Presbyterian Multicultural Institute sponsored by the Office of Multicultural Congregational Support and the Presbyterian Multicultural Network will be held November 5-9, 2012, at Montreat Conference Center.

The Institute offers courses to enable and inspire clergy and church members to cultivate God's biblical vision of gathering diverse people into inclusive communities of faith. Courses at the Institute will focus on skills and proficiencies needed for cross-cultural ministries and also for transforming relationships.

This year's Institute offers the following courses:

- Course I: *Spanish Immersion*. An immersion course that will enable participants to speak, read, and write Spanish. Course Leaders: Lilia Ramirez and Gustavo Vasquez.
- Course II: *O Lord, Hold Our Hands: Engaging and Overcoming Race in America*. This course seeks to explore the continuing power of racism as an idea and force in American life, and begin to address ways to overcome it. Course Leaders: Gibson (Nibs) Stroup and Sterling Morse.
- Course III: *Living in Harmony*. Engage in storytelling, soul singing, and embodied practice. Revitalize your spirit in this interactive course designed for healing and building more vibrant communities. Course Leaders: Elise Witt, Valerie Tutson and Marcia Mount Shoop.
- Course IV: *Multicultural 101*. This seminar will help participants understand the growing diversity in their communities, discuss God's intention for the church in these changing times, provide tools for innovative and holistic leadership that build bridges, incorporate differences, and promote growth. Course Leader: Raafat Girgis

The Institute will also include group activities with inspiring daily worship.

## **ITEM 203 FOR INFORMATION**

### **Celebrate the Gifts of Women Sunday, March 3, 2013** *Women Transforming the Church in an Emerging New Era*

On Celebrate the Gifts of Women Sunday, March 3, 2013, we celebrate women through whom God is transforming the church in an emerging new era. Though the official Celebrate the Gifts of Women Sunday is March 3, 2013, your congregation or women's groups may use the resource on any day that you choose. The Celebrate the Gifts of Women resource will be available in the November/December issue of *Horizons* magazine, as a free download from [www.pcusa.org/women](http://www.pcusa.org/women), and free from Presbyterian Distribution Service (PDS) - 800-524-2612 or [www.pcusa.org/store](http://www.pcusa.org/store), item 27501-13-001.

We know that God has always been at work forming and reforming the church, but these days, that sense that we are being reformed feels more powerful than it has in a while. We see the different ways that Presbyterians are responding to that sense of reformation by the different movements within the denomination like NEXT Church and the Fellowship of Presbyterians; as well as in new and exciting programs of the denomination like "For Such a Time as This," and "1001 New Worshipping Communities." God's Spirit is clearly stirring up restlessness with the status quo and also breathing in new life. And through all of it, women are actively at work in what God is doing to transform God's church. Women throughout the PC(USA) are grounding themselves in that reality of divine promise, thereby discovering their freedom to do some new things, or some older things in new ways.

The Celebrate the Gifts of Women resource, written by Rev. Shannon Kerschner, pastor of Black Mountain Presbyterian Church in Black Mountain, NC, includes

- a worship service with a call to worship, call to confession, prayer of confession and an assurance of pardon;
- suggested hymns & suggested scripture readings for the day, and
- an intercession for healing.

A limited number of bulletin covers are also available from PDS while supplies last; item 27501-13-000. \$5.00 for a pack of 25. The bulletin cover will also be available as a free download from [www.pcusa.org/women](http://www.pcusa.org/women), once the materials are published this fall.

## **ITEM 205 FOR INFORMATION**

### **Presbyterian Pan American School's 100<sup>th</sup> Anniversary Celebration Marked Changing of the Guard as New President Takes the Reins**

Emotions ran high as Presbyterian Pan American School marked its commencement and the changing of the guard in the president's office on May 17-19, 2012, all climaxing the 100<sup>th</sup> anniversary celebrations of the school. Students, family members, faculty, administration, alums, board members, synod representatives and the Director of RE&WM/PW from the Presbyterian Mission Agency gathered on the Kingsville, Texas, campus to participate in the commencement ceremonies for 45 graduating seniors, to say farewell to retiring president, James Matthews, and to welcome the newly elected president, Robert L. "Doug" Dalglish.

Dalglish joined the international secondary school after serving as pastor of the Canyon Lake Presbyterian Church in Canyon Lake, Texas, where he served since his ministerial ordination in 1994. After taking a B.S. degree in electrical engineering from Texas A&M University, and serving for five years at the Radian Corp. in Austin, he earned both the M.Div. and D.Min. degrees from Austin Presbyterian Theological Seminary. He brings extensive experience working with youth, having led summer youth camps for 12 years and having provided camp and conference committee leadership for 13 years in Mission Presbytery (which covers south central Texas). He also has led his growing congregation through four major building programs. And, he brings extensive study and expertise as an Environmental Education Consultant, along with a passion to promote stewardship of the environment. He arrived on campus accompanied by his wife Sonja, also a Presbyterian minister. She has specialized in Hospice chaplaincy and interim ministry. They have four adult children.

Outgoing president James Matthews arrived at Pan Am in the fall of 1997 from Schreiner College where he was serving as Vice-President and Dean of the Faculty. "It seemed a bit strange that the church would ask an Irish scholar and university administrator to head a prep school for Hispanic kids," he reflects, but something "clicked." Enrollment was low, facilities were in disrepair, and staff morale was deflated. His charge from the board was clear: "save it or close it." But the school had no debt; what it needed was more students and so he hit the road to promote the school in Texas, Mexico and other Latin American countries and even in Asia and Africa.

Matthews' efforts bore fruit, and today in the school's hundredth year, Pan American boasts record enrollments, mostly from Latin America, but also including 14 Africans and 20 Asians. A completely renovated campus with new construction currently underway, a vigorous and highly competent staff, and a firm financial basis all provide a strong foundation for the Dalglish years that lay ahead.

Dalglish looks forward to his new role, affirming, "I believe strongly in the importance of education and I believe every aspect of a person's life should be included in education – not just vocation but spirituality, family, personal creativity, and community service."

We honor Jim Matthew's who has served faithfully as a former chair of the President's Roundtable of the Racial Ethnic Schools and Colleges and on the Christmas Joy Offering mission interpretation team, and we welcome Doug Dalglish, the new president of Presbyterian Pan American School.

## **ITEM 206 FOR INFORMATION**

### **Women of Faith Awards Breakfast Honors Three Recipients**

Faith-filled women serve the Presbyterian Church (U.S.A.) in every congregation. The Women of Faith Awards Breakfast at the 220<sup>th</sup> General Assembly (2012) celebrated the particular gifts of three women whose faith has informed their work for the church and the community. These women have solved problems, served others and transformed systems with their efforts.

The awardees were connected to congregations and communities. The theme for this year's awards was "Women Transforming Communities of Faith, Hope, Love and Witness."

"Why me?" the Rev. Ann Rhee Menzie, asked as she stood before a group of women whose leadership and service sustain their congregations. Menzie, a teaching elder-at-large in Redwoods Presbytery, California, humbly wondered if she deserved the award more than anyone else in the room.

Why me? was also the question that began her journey as a creator of services for survivors of domestic violence and their children. Why me? was a question of despair that she asked when she herself was in an abusive situation.

"I was like a ghost," she said. "People did not know how to deal with me. One in four women experience domestic abuse. Do we as a church recognize their suffering? Do we know how to respond when a family member comes forward?"

The program she is developing seeks to be linguistically and culturally sensitive and will be available in both Korean and English. Menzie seeks to empower those who have a heart to help, but don't quite know how to help those in domestic abuse situations.

Women of Faith also honored Judith Henry, member of the Presbyterian Church of St. Albans in Queens, New York, for her passionate, Christ-centered work with the community. When she sees a problem, she sets out to solve it. Her efforts have included raising money for organizations that work with children with HIV/AIDS; coordinating food, clothing and financial drives for earthquake relief in Haiti; and starting a farmer's market at her church to serve a community where fresh fruits and vegetables were hard to come by.

"My pastor and my church have given me a platform to deliver the message of God," Henry said. "I am blessed to be able to use the skills that I learned as a nurse to help people."

The genius and genesis of award-winner Rosemary Rice McMahan's success as a commissioned ruling elder at Big Cove Presbyterian Church in Alabama is a deep spirituality. Raised in Catholic and Episcopal churches, she nurtures and cares for her spiritual gift with retreats and days of silence. Out of her deep spiritual well she has led the transformation of the Big Cove Church in Owens Crossroads, Alabama. The church has grown from 18 to 95 members and has added a second alternative worship service.

"I have always preached that God is a God of resurrection," she said, confident that the Spirit is leading the resurrection at Big Cove Church.

The contributions of all women were recognized as the Rev. Rhashell Hunter, director of Racial Ethnic & Women's Ministries/PW, Presbyterian Mission Agency, honored those women whose work did not receive awards.

"There is no shortage of faith-filled women serving tirelessly in our church. There is no shortage of women who pray. There is no shortage of women who lead. Our churches are filled with women of faith," said Hunter.

## **ITEM 207 FOR INFORMATION**

### **57<sup>th</sup> Session UN Commission on the Status of Women**

The 57<sup>th</sup> Session of the UN Commission on the Status of Women (CSW) will be held March 1-15, 2013. A Presbyterian Church (U.S.A.) orientation will be held March 1, 2013, and other orientations will be held on March 2 and 3. The Commission begins March 4-15.

The theme for 2013 is “Elimination and prevention of all forms of violence against women and girls.” The Commission will also evaluate progress in implementing the agreed conclusions from its 53<sup>rd</sup> Session on “The equal sharing of responsibilities between women and men, including care giving in the context of HIV/AIDS.”

Presbyterian Women, Inc., the Office of Young Women’s Leadership Development, and the Office of Women’s Leadership Development collaborated with the Presbyterian Ministry at the United Nations and hosted a delegation that attended the 56<sup>th</sup> Session of CSW on February 27-March 9, 2012. The priority theme for 2012 was “The empowerment of rural women and their role in poverty and hunger eradication, development, and current challenges.”

CSW is a functional commission of the United Nations Economic and Social Council. The CSW formulates policies that promote gender equality and the empowerment of women worldwide. The CSW further assesses progress toward the implementation of those policies. Presbyterian participants advocate for God’s justice and peace, guided by General Assembly policy. Presbyterians, women and men alike, proclaim and advocate for gender equality and women’s empowerment at the local, state, national, and international level.

The CSW has met annually since it was founded in 1946 to ensure women’s equality and promote women’s rights. Each session of the CSW focuses on a specific priority theme. The principal output of the CSW is the “agreed conclusions” document on the priority theme. The agreed conclusions contain an assessment of progress, as well as of gaps and challenges. They also contain a set of concrete recommendations for “action by governments, intergovernmental bodies and other institutions, civil society actors and other relevant stakeholders, to be implemented at the international, national, regional and local level.” In addition to the agreed conclusions, the CSW may adopt resolutions on a range of issues. The report of the Commission is submitted to the Economic and Social Council for adoption.

Since the beginning, Non-Governmental Organizations (NGOs) have played a role in the CSW. Representatives from NGOs come to the UN to advocate for the inclusion of their organizations’ positions in light of the priority theme. Many NGO contributions have been incorporated into CSW’s agreed conclusions and resolutions. Additionally, UN member states and UN agencies as well as NGOs sponsor events around the CSW. These include “side” events, which are officially part of the CSW, and “parallel” events, which occur outside of the official CSW setting, that address the priority and review themes and provide opportunities for advocacy, learning, and networking.

A delegation from Presbyterian Women, Inc., Young Women’s Leadership Development and Women’s Leadership Development will attend. Some limited scholarships will be available.



During the 57<sup>th</sup> Session of the UN Commission on the Status of Women, emphasis will be placed on the sharing of experiences and good practices.

The goals of the Presbyterian delegation will be:

1. To listen to the voices of women and girls who have experienced violence, hear their concerns, and understand their visions for the elimination and prevention of all forms of violence against women and girls,
2. To learn and use advocacy processes and skills, guided by PC(USA) General Assembly policy, with the CSW with the goal of affecting the agreed conclusions,
3. To inspire, equip, and connect Presbyterians to demonstrate and proclaim God's justice, peace and love at the CSW and in their local contexts,
4. To expand the inclusive and caring community of women and their supporters, and
5. To build and nurture networks with global ecumenical partners.

For more information, please contact Ann Ferguson, Presbyterian Women Program Coordinator, or Lydia Kim, Ministry Specialist for Young Women's Leadership Development.

## ITEM 208 FOR INFORMATION

### **The River of Hope: Presbyterian Women's (PW) 2012 Churchwide Gathering**

“God has called us to lead change,” Gathering Chair Kathy Randall told a crowd of more than 2,000 during the opening moments of the 2012 Churchwide Gathering of Presbyterian Women. “The hour is now here.” True to her words, Kathy and the Gathering planning teams presented a Gathering filled with advocacy and mission education and hands-on opportunity, community building, and spiritual renewal through worship, workshops, local mission tours, forums, and plenary sessions.

Ecumenical and global partners and Presbyterian women and men, young and old, gathered from 49 states, Puerto Rico, the District of Columbia, and 15 countries for the triennial event held July 18–22 in Orlando, Florida, at the Gaylord Palms Resort and Convention Center. Themed “River of Hope,” the 2012 Gathering focused on renewing our hope and exploring Psalm 46:4–5: “There is a river whose streams make glad the city of God, the holy habitation of the Most High. God is in the midst of the city; it shall not be moved; God will help it when the morning dawns.”

Global partners enjoyed an orientation and mentoring program and a “Global Gala” celebration. They also served as leaders in plenary sessions, forums and workshops. Eleven sisters from India participated as part of PW’s Global Exchange program. In November 2011, 26 Presbyterian women visited with sisters and church partners in the Church of North India and the Presbyterian Church of India to share stories, learn about one another’s ministries and build relationships. Indian sisters from the Exchange itinerated in PC(USA) synods for two weeks prior to the Gathering.

PW’s triennial Business Meeting takes place during the Gathering. The 395 representatives to the 2012 Business Meeting voted a new slate of leaders for the national organization, approved the budget for the upcoming triennium, considered an option for PW to incorporate on presbytery and synod levels, and resolved to open a dialog and appoint a task group to develop ways to fully include women in PW even though their congregations have chosen to withdraw from the PC(USA), affirmed a commitment to implementing antiracism recommendations, and more.

Mission and advocacy are major emphases of the Gathering. Presbyterian women get involved. More than 100 women joined the Coalition of Immokalee Workers (CIW), a local community-based farmworker organization, on Saturday morning, July 21, to challenge supermarket Publix to hear the voices of workers and pay at least a net penny more per pound for tomatoes. Gathering participants stood for racial justice by participating in silent vigils against racial profiling. They made blankets, signed petitions to support clean tap water, supported safe births for mothers and babies, and toted buckets of water to gain a sense of what it would be like to carry that much water several miles each day.

And they gave money. More than \$40,000 was generated through the Gathering offering to fund as many as 20 water wells in Akobo, South Sudan. Elizabeth Nyawok, an elder in South Sudan said, “Women risk attack each time they must go for water and food for their families.” Beth-El Farmworker Ministry was the recipient of more than \$42,000 in gift cards. Beth-El currently has four sites, including one in Immokalee, Florida, where farmworkers fought for a fair food agreement with Taco Bell. The Presbyterian Hunger Program received more than \$4,000 from Cents-Ability. A silent auction for PW’s Mission Pledge, Thank Offering and Birthday Offering raised \$9,000.

For more information, visit <http://www.presbyterianmission.org/ministries/pwgathering> or see the September/October 2012 issue of *Horizons*.

## **ITEM 209 FOR INFORMATION**

### **Jinishian Memorial Program United States Advisory Committee Minutes April 26 & 27, 2012**

**Members present:** Amgad Beblawi, Gail Bingham, Victoria Gehrt /USAC Chairperson, Michael Haratunian, Martin Lifer, Carolyn McLarnan, and Mark Momjian. **Jinishian Memorial Program (JMP) Staff persons present:** Eliza Minasyan and Mark McCabe. **PC(USA) Guests:** Hunter Farrell /Director of World Mission/, Mike Hooper /Interim General Manager/, Judy Semaria /Coordinator, Operations and Administration/. **Foundation Guests:** Anita Clemons, Investment Relationship Officer, and Greg Rousos, Executive Vice President and Chief Operating Officer.

**Welcome:** Vicki Gehrt welcomed the group and brought the meeting to order.

**Prayer:** Martin Lifer

**Approval of Minutes:** Mark Momjian motioned to approve the minutes of the October 2011 USAC Meeting. Michael Haratunian seconded. **APPROVED.**

#### JMP Louisville

Eliza Minasyan reported that JMP Louisville has risen through direct donations \$6,300 in the first quarter of 2012 compared to \$7,900 in the in the whole previous year. Donations have been made from 17 individuals and one Church - St. James Presbyterian Church in LA. Most of the donations are addressed to the projects in Armenia, but also to Turkey and Jerusalem, some are undesignated donations. The list of donors and donations has been provided.

In a visit to Los Angeles in November, 2011 it was revealed that JMP is not well known in Armenian community in the US, moreover those who are informed about JMP are not aware of the programs we implement directly in the field. Eliza Minasyan visited individuals, three churches and met with Armenian ministers in the area. She has had presentations in the churches on Jinishian work in Armenia and Middle East and discussed main projects. For a lot of people this was the first chance to hear about JMP and its projects. Nearly \$6,500 was raised directly from the LA trip. This has been initial step for promoting the work JMP does in the field. A lot of work is still ahead. JMP has a significant competitive advantage when compared to some other Armenia agencies as the development and civil society projects have high appeal and are seen as investments in the future as beneficiaries learn new skills, engage in democratic principles and civil rights leading to social change.

Eliza Minasyan has a New York City trip planned for August 15-17. She asked United States Advisory Committee (USAC) members to recommend any churches or individuals she should meet with while there. She is also planning on a return visit to LA in October, 2012.

She also reported on JMP country programs doing good work in fundraising and partnering.

Michael Haratunian expressed concern about dwindling Christians in the Middle East. With JMP's focus it is felt more involvement is warranted on this issue. Amgad Beblawi reports that partners are leery of the US government or congress solving their problems as it is felt they will make the situation worst for Christians; however, just and fair Middle East policies can go a long way. It was noted that the USAC committee has the option to address the GAMC or to back an overture to GA that can influence the US government for better policies relative to JMP's work.

Amgad Beblawi informed the committee that the person coming in August with PC(USA)'s Peacemaking Program is Armenian. She could be a possible resource for JMP, particularly if we can work with the Peacemaking office to coordinate her visit with some churches in California.

### JMP Louisville Finances

Judy Semaria presented the 2013 & 2014 budgets and noted that they were not entirely final at this date. She reviewed the annual financial reports with the committee.

Eliza Minasyan reported on JMP Louisville and Country programs financial reports summaries and mentioned that JMP Louisville saved \$60,000 in 2011.

The discussion focused on the new cost allocations for JMP in response to the GA mandate to more accurately charge each office for services and expenses associated with operating within the Presbyterian Center. JMP cost will increase from \$45,000 to \$120,000, pending approval of the GMAC this May. These charges have been taken off the top and not always apparent in the annual budget. Vickie Gehrt requested the breakdown for the cost allocation of \$120,000 with actual hours of service incurred. She also requested that this expense be shown on the annual budgets so it is not a hidden cost. Judy Semaria will provide an itemize list of what is included in the fee. Currently 2012 and 2013 charges are set at 8% of JMP's Louisville office budget. Every two years a new cost study will take place based on actual cost which can lead to adjustments in this expense.

Michael Haratunian suggested moving up the review of the strategic plan to the October meeting to align the hard budget decision in timely way. Cuts will have to be introduced across the board, so solid data is needed on programs effectiveness as well as needs assessments in each area. Overseas offices need to give input on prioritizing their programs and country needs that JMP should respond. Eliza Minasyan and Mark Momjian will also come up with their evaluation reports and recommendations. This can also help to inform the priorities as they relate to the new strategic planning next year. Hunter Farrell suggested that WM has access to people who do independent evaluation and this may be a resource available to JMP. Amgad Beblawi suggested that we might find an expert in the Middle East context to conduct an evaluation from the American University in Beirut or another university. USAC would have to set very clear parameters.

**Action: Gail Bingham motioned to ask country directors to assess and prioritize the running programs, as well as the needs in the country so the relevant data can help better inform JMP staff and USAC. Michael Haratunian seconded. The proposal was APPROVED.**

Some concerns were expressed about the inconsistencies in financial reporting forms from JMP country offices. It was suggested that uniform accounting standards be adopted. Hunter Farrell suggested utilizing Charity Navigator to help set these standards. Mark Momjian suggested breaking categories down by percent to show administrative cost of each program in the JMP Country Financial Summaries.

Eliza Minasyan informed that JMP Senior Staff Meeting will take place in Beirut, Lebanon in June 28-29 (tentative). Mark Momjian and Vicky Gehrt expressed their willingness to attend based on time availability. Mark Momjian will also visit MP Armenia after Lebanon.

It has been decided to review JMP 2009-2013 strategic plan during November USAC meeting in 2012. Also, new 2014-2018 strategic planning meeting should be planned for the USAC meeting in April 2013, country directors to be invited.

Foundation Report:

Greg Rousos reported that the Foundation went through a comprehensive two-year study finding ways to improve performance leading to major structural changes. Most significantly the Foundation outsourced its investment capabilities in a move to Cambridge Associates (CA). The investment firm was chosen from 14 contenders. CA has a strong record in serving nonprofit agencies and it is very familiar with social responsible investing. The end result is greater diversity and an agency having quicker response to market changes limiting risk. The previous structure didn't allow for quick response with some adjustments taking up to a year. CA has access to managers, specialist and resources the Foundation never could. New Covenant has new mutual fund managers and they will work with SEI Investment Advisor to manage their four mutual funds. Two providers were needed because of difference of specialization required to run endowments vs. mutual funds. CA will make recommendation on how to balance portfolio including funds in New Covenant. The market is still considered very volatile and is exhibiting behavior typical of a recovery after a major collapse.

JMP had a good first quarter, last 6 month provided good returns, but not up to benchmark. Lion's share of drag was from a previous funds manager not responding well in the market, but the transition to CA is well underway. Michael Haratunian asked about the changes in fees. Greg Rousos indicated the transition to CA probably means a 30 bases point in reduce cost. The Foundation also has less staff and CA is more efficient in moving funds.

With the severity of the recession a cost allocation study was done by Mercer in 2009. Their findings indicated the Foundation's spending formula was too high and recommended a reduction of 10% a year starting in 2011 until payouts were less than 5% of current market value. A more recent study by Cliffwater indicated that 2014 should be the bottom. However, with the bad years rolling out of the five-year average it is felt the 10% reduction can stop in 2013 and in 2014 a new allocation of 4¼ should be able to go into place. Cambridge can now be enlisted to help calibrate this rate. It is hope that the spending rate will actually be able to increase.

Greg Rousos pointed out that Chase bank holds a trust for JMP having nearly a million dollars in assets that feed into JMP's budget. It pays 2¾ but the Foundation could ask that this be changed to 4¼. Greg Rousos will send a copy of the trust.

**Action: Michael Haratunian motioned that the Foundation to request the higher payout be instituted by Chase after USAC reviews the Trust. Mark Momjian seconded. The proposal was APPROVED.**

## Country updates and reports

### Lebanon

JMP Lebanon raised money through direct donations and from medical assistance and housing programs. Housing occupants are purchasing their apartments and this source of revenue will continue for two years only. JMP Lebanon is having good progress in partnering with other organization in their activities. The Lebanese government imposed a mandatory salary raise with consequent tax increase which will require at least an additional \$60,000 a year. The country program underwent several cuts and restructuring, will be very hard to face new cuts.

### Armenia

Fundraising in Armenia has been very successful. Programs in Armenia are going well and are very stable. JMF raised more than 28% of their budget in 2011, almost similar to prior years. All major projects continue with help of these funds. Fundraising is hard and the hope is it will continue with the same success in Armenia. In Armenia, administration cost is lower because of partnership with other organizations.

### Syria

Starting from August 2011 JMP Louisville was unable to send funds to Syria due to the US sanction. JMP Syria country program received only about half of their 2011 budget. The new loans were suspended in Syria and the residents of the housing program in Aleppo were encouraged to settle the remaining balances of their apartments, so the program could get more funds to continue its operations. They were able to get about \$40,000 extra funds from other sources (fundraising, loans repayments, housing project repayments) to sustain their operations. Most of the operations, about 60%, were directed to medical support. The annual JMP Syria country staff meeting was scheduled to be held in Aleppo in November, but never took place due to safety and security reasons.

Eliza Minasyan cited the country director Ani Cholakian's report: "The situation in Syria has been getting worse: families faced drastic situations because of closing of many work possibilities, several factories and workshops were closed and laid off workers, banks suspended giving loans, scarcity of heating fuel, energy saving, high school tuitions, increase in prices of consumers goods, health services and still more. In face of all of these difficulties and with fewer funds the Program managed to reach to the needy with its available resources."

New proposal for JMP Syria operations in 2012 has been submitted to the PC(USA) Foundation to get the permission to continue wires. No more wires have been made till now, even though the main agreement has been reached with the Foundation, Judy Semaria and April Davenport. It is expected that the wire will finally reach the country during the next week. The whole accumulated indemnity for JMP staff in Syria is now included in the wire instead of being held on our books.

The employment of Ani Cholakian ends on November 30, 2012. The country director job description and requirements should be sent to her to disseminate the information through Advisory Committee members and help the search. Because JMP is unable to advertize the position, the committee was ask to help spread the word and share the job description among people they may know. Eliza Minasyan plans to meet with possible shortlisted candidates in June in Lebanon.

Zabel Yirikian retires in June 2012. Eliza Minasyan suggested prolonging her employment for one year.

**Action: Gail Bingham motioned to prolong Zabel Yirikian employment for one more year. Michael Haratunian seconded. The proposal was APPROVED.**

There are issues with resolving JMP property in Kamishly. As previously agreed, it should have been equally divided between Armenian Orthodox and Catholic religious communities, but the part of JMP office, sewing room and fifth floor which should have been registered under name of the Orthodox community authorizing JMP use of its full capacity and perpetuity. Country director reports that no progress have been made and Catholic Bishop, Father Andranik, now argues the USAC decision and requests equal share of the whole building, meaning JMP office and other premises as well. Otherwise, he had threatened to sue JMP Syria. Mike Hooper suggested handing property over to the two entities on the title with the agreement that JMP has permanent use of its space of the property into perpetuity, binding lease with both parties. Amgad Beblawi suggested that we wait and do not change the decision now. The committee agreed to reconfirm its previous decision and intentions in another letter once again.

#### JMP Turkey

Turkey's budget is operated at a very low, almost no administrative cost. Professor Arman Manukyan, Committee Chair, volunteers his time to manage the programs. Relief programs are very consistent with the Will having absolute minimal cost in reaching the poor, mainly about 220 abandoned elderly. They also have revolving loan fund providing small loans up to 25 persons. There was a contact person Tulin Kenber, who volunteered to provide financial reports and was answering the questions from JMP Louisville. She is not available anymore and JMP Louisville encounters serious delays in reporting and contacting professor Manukian over emails.

#### Jerusalem

In Jerusalem administrative cost looks high, but it includes the cost of a doctor and nurse. This cost needs to be moved under medical program and not reflected under administration. All other staff are volunteers. Main activities and programs have been discussed.

**Action: Gail Bingham motioned to suspend loan programs in Jerusalem, Turkey and Syria to accumulate funds to face upcoming budget cuts and keep the programs ongoing, also taking into account changing economic state in Syria. Michael Haratunian seconded. The proposal was APPROVED.**

#### Next Meetings:

Fall Meeting: November 8 and 9, 2012.

Spring Meeting: April 24 -26, 2013 in Louisville (note: Derby Mini Marathon on 27<sup>th</sup>)

Meeting adjourned

## ITEM 210 FOR INFORMATION

### Mission Personnel Actions

Approved by GAMC [formerly known as GAC] at the April, 2008, meeting:

The GAMC has officially designated authority to a subcommittee of members from the Leadership and Vocation Committee to approve any mission personnel actions in their name and on their behalf.

Summary of approved actions for the months of April, May, June and July, 2012, are as follows:

The following Mission Co-Worker Re-Appointment Actions received GAMC approval **July 8, 2012**:

NAME	ASSIGNMENT	DATES OF SERVICE	COUNTRY
Adams, James	School Administrator	8/1/12 – 7/31/14	Germany
Adams, Nancy	School Administrator	8/1/12 – 7/31/14	Germany
Baker, Douglas	RL – Ireland, UK/YAV Site Coordinator	9/1/12 – 8/31/15	United Kingdom
Baker, Margaret	Team Ministry	9/1/12 – 8/31/15	United Kingdom
Blane, Debra	Theology Lecturer	7/1/12 – 6/30/15	South Sudan
Collins, Nancy	RL – East Central Africa	7/1/12 – 6/30/15	Zambia
Cook, Elisabeth	Theological Educator/ Curriculum Developer	10/1/12 – 9/30/15	Costa Rica
Day, Mary	Training Chaplain	7/1/12 – 6/30/15	Malawi
Dimmock, Frank	Africa Health Liaison	8/1/12 – 7/31/15	Lesotho
Dimmock, Nancy	Children & Families/ Administrative Advisor	8/1/12 – 7/31/15	Lesotho
Heikkila, Joshua	Regional Liaison – West Africa	10/1/12 – 9/30/15	Ghana
Holslag, Jane	Theology Instructor	7/1/12 – 6/30/15	Lithuania
Lawson, Rebecca	Ecumenical Relations/ Mission Specialist	9/1/12 – 6/30/15	Philippines
Palm, Carlton	Missions Facilitator	7/1/12 – 6/30/15	Philippines
Seitz, Emily	Team Ministry	7/1/12 – 6/30/15	Taiwan
Seitz, Jonathan	Theological/Missiology Professor	7/1/12 – 6/30/15	Taiwan



The following Mission Co-Worker Extension Actions received GAMC approval **July 8, 2012**:

NAME	ASSIGNMENT	DATES OF SERVICE	COUNTRY
Agsten, Carl	Facilitator of Partnerships & Communications	7/1/12 – 6/30/13	Nicaragua
Ban, Ho	Comp. Science Teacher	7/6/12 – 6/30/13	China
Broadhurst, Mamie	Pastoral Accompanier – Human rights & Displaced	7/1/12 – 12/31/12	Colombia
Byrd, Phyllis	YAV Site Coordinator Networking Advocate	7/1/12 – 6/30/12	Kenya
Clay, Leslie	Facilitator of Partnerships & Communications	7/1/12 – 6/30/13	Nicaragua
Curry, Sharon Lee	Community Health Evangelism Facilitator	7/1/12 – 6/30/13	South Sudan
Curry, Sharon Lee	Community Health Evangelism Facilitator	7/1/14 – 6/30/15	South Sudan
Dayanandan, Anne	Archivist for Diocese of Madras	06/01/12 – 05/31/13	India
Goetz, Thomas	Prof. of English	12/01/11 – 11/31/12	Japan
Goetz, Thomas	Prof. of English	12/01/12 – 11/30/14	Japan
Harvey, Judith	Team Ministry	7/1/12 – 6/30/14	United Kingdom
Harvey, Thomas	Academic Dean	7/1/12 – 6/30/14	United Kingdom
Lim, Choon Shik	Campus Ministry To Aborigines	04/01/12 – 06/30/12	Taiwan
Lim, Yen Hee	Campus Ministry To Aborigines	04/01/12 – 06/30/12	Taiwan
Matheny, Paul	Theological Professor	04/01/12 – 03/31/13	Philippines
Morgan, Cynthia	Advisor for Health Ministries	7/1/12 – 6/30/13	Bangladesh
Morgan, Leslie	Advisor for Health Ministries	7/1/12 – 6/30/13	Bangladesh
Nebelsick, Mary	Theological Professor	04/01/12 – 03/31/13	Philippines
Orbaker, Douglas	Delegations Coordinator	1/1/13 – 12/31/13	Nicaragua
Reneau, Ingrid	Education Officer & Partnership Manager	7/1/12 – 12/31/12	South Sudan
Searles, Douglas	Church Growth & Outreach	07/01/12 – 08/31/12	Poland
Searles, Elizabeth	Church Growth & Outreach	07/01/01 – 08/31/12	Poland
Taborn, Emiko Makishi	Team Ministry	08/01/12 – 03/31/13	Japan
Taborn, Sanford	English Professor	08/01/12 – 03/31/13	Japan
Thompson, Tricia	Service & Learning Intern	09/01/12 – 09/30/12	Kenya
Wagstaff, Leis		7/1/12 – 6/30/13	Cameroon
Williams, Richard	Pastoral Accompanier – Human rights & Displaced	7/1/12 – 12/31/12	Colombia

Wright, Ashley	Congregational Development/ Partnership Facilitator	7/1/12 – 12/31/13	Honduras
Wright, John	Congregational Development/ Partnership Facilitator	7/1/12 – 12/31/13	Honduras

The following Mission Co-Worker End of Service Actions received GAMC approval **July 8, 2012**:

NAME	ASSIGNMENT	DATES OF SERVICE	COUNTRY
Anderson, Rachel	Pueblos Hermanos – US Coordinator	7/1/12 – 7/8/12	Mexico
Geppert, William	English Teacher	9/1/11 – 8/31/12	Japan
Hector, Bridgette	Companionship Facilitator for JH	4/1/12 – 6/30/12	South Africa
Mahler, Louise	Partnership Facilitator (US Based)	1/1/12 – 6/30/12	Haiti
Thomas, David	Regional Liaison for Mexico	1/1/11 – 3/31/12	Mexico
Thomas, Susan	Team	1/1/11 – 3/31/12	Mexico
Wehmeyer, Donald	Professor of Continuing Education For Pastors	7/1/11 – 6/30/12	Mexico
Wehmeyer, Martha	Team Ministry	7/1/11 – 6/30/12	Mexico

The following Mission Co-Worker Appointment Actions received GAMC approval **July 8, 2012**:

NAME	ASSIGNMENT	DATES OF SERVICE	COUNTRY
DeJong, Joel	Team Ministry	7/1/12 – 6/30/15	Zambia
Nicewander, Kari	Discipleship & Church Growth Specialist	7/1/12 – 6/30/15	Zambia
Palm, Rosanna	Team Ministry	7/1/12 – 6/30/15	Philippines
Stone, Rachel	Team Ministry	7/1/12 – 6/30/15	Malawi
Stone, Timothy	Professor/Lecturer in Old Testament	7/1/12 – 6/30/15	Malawi

The following Mission Co-Worker Leave of Absence Actions received GAMC approval **July 8, 2012**:

NAME	ASSIGNMENT	DATES OF SERVICE	COUNTRY
Ban, Ho	Computer Science Teacher	5/1/12 – 7/5/12	China

The following Mission Co-Worker Amendment Actions received GAMC approval **July 8, 2012**:

NAME	ASSIGNMENT	DATES OF SERVICE	COUNTRY
Dimmock, Frank	Africa Health Liaison	8/1/12 – 7/31/16	Lesotho
Dimmock, Nancy	Children & Families/ Administrative Advisor	8/1/12 – 7/13/16	Lesotho

The following Long Mission Co-Worker Re-Assignment Actions received GAMC approval **July 8, 2012**:

<b>NAME</b>	<b>ASSIGNMENT</b>	<b>DATES OF SERVICE</b>	<b>COUNTRY</b>
Chan, Judy	Comm. Specialist	12/1/12 – 11/30/15	China
Mahler, Louise	Partnership Facilitator (US Based)	7/1/12 – 6/30/13	Haiti

The following Short-Term Volunteer Appointment Actions received GAMC approval **July 8, 2012**:

<b>NAME</b>	<b>ASSIGNMENT</b>	<b>DATES OF SERVICE</b>	<b>COUNTRY</b>
Brewer, Emily Shurden	Accompaniment Volunteer	04/29/12 – 05/31/12	Colombia
Couvertier-Cruz, Vimary	Accompaniment Volunteer	07/31/12 – 08/31/12	Colombia
Cowan, Bette Anne Carter	Accompaniment Volunteer	07/31/12 – 08/31/12	Colombia
Denuyl, Stephen Craig	Accompaniment Volunteer	04/29/12 – 05/31/12	Colombia
Dickson, Sue	Accompaniment Volunteer	06/11/12 – 07/12/12	Colombia
Newell, Elizabeth	Accompaniment Volunteer	06/12/12 – 07/12/12	Colombia

## ITEM 211 FOR INFORMATION

### COMPASSION, PEACE AND JUSTICE A CALL TO ACTION



*Pray* with our sisters and brothers in Syria as they struggle in the midst of a civil war. Download the [bulletin insert](#) to share with your congregation.

As you travel during the next three months, *Encourage* at least three hotels to adopt [The Code of Conduct](#) to protect children from trafficking for sexual exploitation and pornography.

*Promote* the [Peacemaking Offering](#) in your church with downloadable resources and artwork.

*Observe* [Domestic Violence Awareness Sunday](#) on October 14 and download the 2012 packet.

[Peace Discernment resources](#) are now available for discernment groups in congregations, colleges, and presbyteries.

*Encourage* your Presbytery members to share the new [Self-Development of People booklet](#) (PDS # 25422-12-002) with economically poor community groups who may be interested in applying for a grant from SDOP.

*Contact* your local NBC affiliate to promote the showing of [Trigger: The Ripple effect of Gun Violence](#). This video shares the story of how gun violence impacts individuals and communities and examines the "ripple effect" that one shooting has on a survivor, a family, a community and a society.

*Pray* and act to end violence against women on [Orange Days](#) – the 25th of each month.

*Request* a visit from an [International Peacemaker](#) during September 21-October 15. Some peacemakers and some dates are still available!

*Consider* which candidates for public office will most closely represent the best interests of children. Download [congregational resources for candidate forums](#) in an election year.

*Sign up* for the [Compassion, Peace and Justice e-newsletter](#) and “like us” on Facebook!

*Discover* the ministry of [Jarvie Commonweal Service](#), meeting the needs of older adults in the Greater New York City area.

*Celebrate* the [International Day of Peace](#) on September 21 or Sunday, September 23.

*Vote* in all of the upcoming elections and urge family, friends and congregations to do so.

*Make plans* for [National Observance of Children’s Sabbaths](#) on October 21.

*Celebrate* [World Food Day and Food Week of Action](#) October 14-21 with communities around the world. Worship materials and ideas for outreach through shared meals and community-wide actions for justice in the food chain are on the web site. Let the Presbyterian Hunger Program know what you are doing!

*Sign up* for [action alerts](#) from the Office of Public Witness.

*Download* the new congregational resources for addressing human trafficking [A Toolkit for Action: Modern Slavery](#), now available from the Human Trafficking Roundtable.

*Promote* social witness policies of General Assembly on [Unbound, Salt & Light e-newsletter](#), and in [formatted versions](#) for congregational and individual use via download and print.

*Seeking* [nominations for study team on taxation](#), part of the World of Hurt, Word of Life economic reconstruction report

*Become* an HIV/AIDS competent church and church leader by [attending a conference](#) sponsored by the Office of Public Witness, PHEWA’s Presbyterian AIDS Network and Johnson C. Smith Theological Seminary. [Scholarships](#) are available so join us there!

*Invite* congregations to consider becoming an [Earth Care Congregation](#), a Presbyterian Church (U.S.A.) program that the Environmental Protection Agency chose to highlight as a panelist at its “Greening America’s Congregations through Energy Efficiency” event on September 13, 2012.



**MINUTES OF THE MEETING HELD BY:  
JARVIE COMMONWEAL SERVICE COMMITTEE  
November 2-3, 2011**

THE INTERCHURCH CENTER  
475 RIVERSIDE DRIVE, SUITE 430, NEW YORK, NY 10115

**COMMITTEE**

**MEMBERS PRESENT:**

Rev. Merle S. Arnold  
Mr. Alan D. Ford  
Ms. Elinor Hite  
Ms. Sara P. Lisherness  
Mr. Douglas McArthur, Vice Chair, JCSC  
Ms. Leslie McCall, Chair, JCSC  
Mr. Gregory T. Rousos  
Rev. Patrick H. O'Connor, Secretary, JCSC (via telephone)

**GUESTS**

Ms Angela Duffy, Esq.  
Mr. Thomas Taylor  
Mr. John Beilenson

**COMMITTEE MEMBERS  
EXCUSED:**

Ms. Freda Gardner

**JARVIE STAFF PRESENT:**

Ms. Sofia Carreras  
Ms. Susan F. Cohn  
Mr. Raymond J. Hamilton  
Ms. Margaret H. Reiff  
Ms. Susan Stone

**MEETING CALLED**

The Jarvie Commonwealth Service Committee (JCSC) met on Wednesday, November 2, 2011 and Thursday, November 3, 2011 in the Robing Room, The Interchurch Center, 475 Riverside Drive, New York, NY, 10115.

1. PRAYERS AND DEVOTIONS

Betty Jones led prayers and devotions in the Robing Room at 2:11 pm.

2. MEETING CONVENED

Ms. Leslie McCall, Chair of the JCSC, convened the meeting on Wednesday, November 2, 2011 at 2:15 pm. There was a quorum present. A special welcome was extended to Mr. Thomas Taylor along with thanks for his making the time in his busy schedule to attend the JCSC meeting.

### 3. APPROVAL OF AGENDA

**ACTION:** The JCSC, on motion by Alan Ford, seconded by Betty Jones, **VOTED TO APPROVE** the Agenda.

### 4. APPROVAL OF MINUTES

**ACTION:** The JCSC, on motion by Betty Jones, seconded by Gregory Rousos, **VOTED TO APPROVE THE MINUTES AS AMENDED** for the May 25-26, 2011 meeting of the Jarvie Commonweal Service Committee.

**ACTION:** On motion by Betty Jones, seconded by Rev. Merle Arnold, they **VOTED TO APPROVE THE MINUTES** of the JCSC Conference Call of September 28, 2011 meeting of the Jarvie Commonweal Service Committee.

### 5. REPORT OF ADMINISTRATION AND FINANCE AND AUDIT SUBCOMMITTEES

Mr. Doug McArthur initially reported on behalf of the Audit Subcommittee. This committee recommended that the JCSC and the Board of National Missions (BNM) approve the Engagement of EisnerAmper as the new Auditors for fiscal year 2011.

**ACTION: BY COMMON CONSENT** The JCSC, **VOTED TO APPROVE and ACCEPT EisnerAmper as the firm to complete the 2011 audit** of Jarvie's Financial Statement for the year ending December 31, 2011.

This approval will be shared with the chair of BNM's audit committee by Mr. Greg Rousos so that they can proceed with securing and signing an engagement letter with EisnerAmper and with terminating the services provided by the former auditors from O'Connor, Davies, Munns, and Dobbins, llp.

Mr. McArthur then reported on behalf of the Administration and Finance Subcommittee (A&F) regarding their careful review of Jarvie's September 30, 2011 financial statements highlighting the points made in Ray Hamilton's management letter that accompanied them. No significant concerns were identified. The Beneficiary Budget Change Sheets were also reviewed in detail and the subcommittee voted to bring these to the JCSC for approval.

**ACTION: BY COMMON CONSENT** the JCSC, **VOTED TO APPROVE and ACCEPT the Beneficiary Budget Change sheets dated May 17 – October 31, 2011** as moved by the A&F Subcommittee.

The A&F Subcommittee also reviewed the cash flow projections of short- and long-term revenues and expenses for 2011 through 2019. Discussion focused on the inclusion of projected increased expenses for new Beneficiaries and decreased expenses related to the anticipated deaths of Beneficiaries that are based on historic information as well as current analysis. The Subcommittee acknowledged the need to anticipate that on a long term basis expenses will exceed Jarvie's revenue, but that it is very difficult to predict actual revenues due to the ongoing volatility of the market effects on the endowment over time and/or program expenses given the unpredictable nature of Beneficiary needs.

A&F also carefully reviewed the rationale for the 2012 budget proposal and a number of factors included related to maintaining a caseload of approximately 95 Beneficiaries (i.e. increased costs for bringing on new Beneficiaries, decreased expenses related to losing other Beneficiaries to death and the impact of the ISP caseload "aging in place" and potentially needing additional services and financial support). The budget proposal also includes expenses related to launching Jarvie's new Strategic Plan in 2012 and steps to be taken related to initiating all three strategies contained within it.

**ACTION: BY COMMON CONSENT** The JCSC, **VOTED TO APPROVE and ACCEPT the 2012 Budget** as moved by Mr. McArthur on behalf of the Subcommittee.

Mr. McArthur relayed the A &F Subcommittee's excitement about the launch of Jarvie's new Strategic Planning initiative and the potential it represents for Jarvie to help:

- Serve an increased number of older adults through the direct casework assistance and financial assistance provided by the Individual Service Program,
- support the work of other aging service organizations that reach a wider reaching segment of the older adult population in the NY Metro area through the Grants to Organizations Program, and
- provide valuable education and insights to student interns placed at Jarvie as well as those providing services and support to older adults through the Annual Colloquium.

The A&F Subcommittee ended its meeting with discussion of the Jarvie Mausoleum Fund and the question of whether a cy pres motion should be filed to seek the release of a portion of these funds that by far exceed a reasonable amount that might ever be used to maintain the Mausoleum. It was determined that the fund contains at least \$300,000 in excess of what should prudently be maintained in it, especially now that it is insured. The cy pres motion will incorporate the request for permission to use the released funds to provide general support through the Individual Service Program that continues to carry out Mr. Jarvie's "Concept of Old Age Relief." If more targeted use is required by the court, the cy pres motion could be changed to request permission to use the funds for burial, internment, funerals, memorial services, etc. for ISP Beneficiaries.

**ACTION:** As moved by the A&F Subcommittee the JCSC, **VOTED TO APPROVE BY COMMON CONSENT** a motion that the Legal Counsel at the Presbyterian Foundation, Angela Duffy, Esq., be asked to file a cy pres motion with the courts to secure the release of \$300,000 from the Jarvie Mausoleum Fund to be used by Jarvie as noted above.

5. REPORT OF THE STRATEGIC PLANNING COMMITTEE AND PRESENTATION OF THE PROPOSED 2012-2016 STRATEGIC PLAN

Ms. Reiff and Mr. John Beilenson, President Strategic Communications and Planning, engaged the JCSC in discussion of the draft of the strategic plan proposed for their approval. Mr. Beilenson recapped the 3 Strategies that comprise the core aspects of the plan:

1. Utilizing Jarvie's "living laboratory" within the ISP to develop best practices that enhance our work and inform the aging field.
2. Re-invigorating the GTO program with a more strategic focus building on our traditional focus on meeting the needs of underserved communities and minority populations.
3. Expanding Jarvie's role as a dynamic information resource to share our knowledge and expertise in providing long-term care management to older adults.

Mr. Beilenson shared his assessment that the three strategies were very scalable, while noting that the financial realities Jarvie faces throughout the five year period from 2012-2016 may preclude implementation of some of the tactics incorporated into the plan. He indicated that he has confidence in the practicality of the Strategic Plan, he feels that the knowledge Jarvie has from our years of experience in carrying out the ISP could be utilized by others if shared more broadly and that doing so could make Jarvie a more effective player/partner within the aging services network.

The JCSC raised questions about how Jarvie could use the plan to help leverage our resources to impact larger numbers of older people. It was recommended that a "development process" to raise funds be included as part of the plan to help ensure the successful implementation of all three strategies of the plan. It was agreed that this process should be based on launching Jarvie's "Development Advisory Committee" in year 2, 3 or 4 of the plan (2013, 2014 or 2015). Consideration will be given to developing a matching gift program of some sort (that Jarvie would commit to matching contributions made up to a certain level as an incentive to potential donors.



The JCSC also stressed the importance of utilizing clear metrics to measure the success of the plan in achieving the desired impacts.

**ACTION: BY COMMON CONSENT** based upon a motion presented by the Strategic Planning Advisory Committee, **the JCSC VOTED TO APPROVE the 2012-2016 Strategic Plan** pending the incorporation of a "Development Process" beginning in years 2, 3 or 4. Edits will be made to the Plan and it will be brought back to the JCSC for final approval at the April 2012 meeting.

#### 6. REPORT OF THE INDIVIDUAL SERVICE PROGRAM SUBCOMMITTEE

In the absence of Freda Gardner, the chair of the Individual Service Program Subcommittee (ISP) and Social Service Advisory Committee (SSAC), Ms. Susan Cohn provided this report.

Ms. Cohn reported on the joint meeting of the ISP and SSAC and information that was shared about:

- the Jarvie staff's efficiency & effectiveness in reviewing and renewing the Beneficiaries' Medicare D prescription drug insurance plans. The ISP suggested that staff identify a way to compile and share information about this process with others as a resource tool that might be included on Jarvie's website;
- the upcoming workshop that Ms. Cohn and Ms. Reiff will be facilitating at the Annual Conference of the American Society in March 2012 was also discussed, which is entitled "Care Management Challenges in Serving Older Adults with Mental Illness;" and
- the continued successes of the student intern program, highlighting the work of the current two MSW student interns, one from Columbia and one from Fordham, as well as the two master's level occupational therapy students from Columbia School of Occupational Therapy.

The committees discussed questions that arose regarding the prioritization of candidates for acceptance into the ISP during the September JCSC conference call held to review recommendations for the acceptance of two new "Service-only" Beneficiaries. The SSAC and ISP agreed to continue addressing this topic and other issues related to the intake, assessment, referral and acceptance processes at their next meeting in April 2012.

Appreciation was expressed in absentia regarding Freda Gardner's long tenure of service on the JCSC and the ISP and SSAC. The JCSC members requested that Ms. Gardner be invited to attend the April meeting so that she can be recognized in person. It was also noted that Betty Jones has agreed to serve as the new chair of the ISP Subcommittee and SSAC.

**ACTION: BY COMMON CONSENT** the JCSC, **VOTED TO ACCEPT the report of the Individual Service Program Subcommittee.**

#### 7. REPORTS FROM THE GAMC AND FOUNDATION REGARDING THE ELECTION OF NEW JCSC MEMBERS AND RE-APPOINTMENT OF EXISTING JCSC MEMBERS FOR 3 YEAR TERMS (2012-2014)

Mr. Greg Rousos reported for the Presbyterian Foundation that they prefer to have an active member of the Foundation Board of Directors serving on the JCSC. The Foundation has renewed Mr. Doug McArthur's 3 year term, but he will be rolling off the Foundation Board in June 2012. While the Foundation works to identify an active member of their Board to serve on the JCSC, Mr. Merle Arnold, whose current 3-year term expires at the end of 2012, has agreed to remain on the JCSC and serve one year on the JCSC, the first of an open 3-year term ending in 2014.

Ms. Sara Lisherness reported that the GAMC regrets that Ms. Gardner has indicated that she can no longer serve on the JCSC after the expiration of her current term at the end of 2012. Following discussion between Ms. Linda Valentine, Executive Director of the GAMC, Ms. Lisherness and several other GAMC staff and council members, they identified Rev. Jon Brown who has agreed to serve on JCSC through 2014. Rev. Brown is

currently serving as the minister of the Old Bergen Church in Jersey City, NJ. Rev. Brown is well suited to serve on the JCSC based on his significant background in and commitment to older adult ministry, as well as his experience serving on the Association of Retired Ministers and Retired Ministers, their Spouses or Survivors Committee. Ms. Lisherness also reported that Rev. Patrick O'Connor has agreed to serve another 3-year term through 2014 as nominated by Jarvie's ED/CEO to the GAMC.

**8. REPORT OF THE GRANTS TO ORGANIZATION SUBCOMMITTEE**

Rev. Patrick O'Connor thanked the JCSC for approving the inclusion of \$100,000 in the 2012 budget to be awarded in Grants to Organizations and for also committing to maintaining this level of funding for 2013 and 2014. He noted that this provides the GTO Committee with a foundation upon which to base its work and for Jarvie to remain an active participant in the Grantmakers in Aging network.

On behalf of the GTO Committee and Subcommittee, Rev. O'Connor presented a motion to seek approval of the following grants:

ORGANIZATION	TYPE OF SUPPORT	GRANT AWARDS
Sage Eldercare, NJ	General Operating Support	\$25,000
Sunnyside Community Services, Inc.	General Operating Support for Senior Services	\$25,000
Westchester Residential Opportunities Inc.	Yonkers Senior Tax Foreclosure Prevention Initiative	\$25,000
<b>TOTAL</b>		<b>\$75,000</b>

**ACTION: BY COMMON CONSENT** The JCSC, **VOTED TO APPROVE these three grant awards for \$25,000** upon motion of the Grants to Organizations Committee (GTO).

Rev. O'Connor presented a second motion on behalf of the GTO Committee and Subcommittee seeking approval of the following eight Emergency Grants to Organizations (EGTO):

ORGANIZATION	GRANT AWARDED for distribution in December 2011
BronxWorks (formerly the Citizens Advice Bureau)	\$2,350.00
Carter Burden Center for the Aging	\$1,400.00
Federation of Protestant Welfare Agencies	\$14,000.00
Legal Services of NJ	\$12,950.00
Legal Support Unit, Legal Services for New York City	\$12,950.00
One Stop Senior Services	\$2,250.00
Services Now for Adult Persons (SNAP)	\$2,330.00
Westchester Residential Opportunities	\$6,555.00
<b>TOTAL</b>	<b>\$54,785</b>

**ACTION:** The JCSC, on motion of Rev. O'Connor on behalf of the Grants to Organizations Subcommittee, **VOTED TO APPROVE all eight EGTO awards** as noted above.

9. REPORT FROM THE NOMINATING SUBCOMMITTEE REGARDING ELECTION OF NEW OFFICERS FOR 2012

On behalf of the Nominating Subcommittee, Rev. Merle Arnold presented the following slate of JCSC members who have agreed to serve as officers for calendar year 2012:

Chair: Mr. Doug McArthur  
Vice Chair: Rev. Patrick O'Connor  
Secretary: Ms. Betty Jones

**ACTION: BY COMMON CONSENT** The JCSC, **VOTED TO APPROVE the slate of officers** presented by the Nominating Committee and expressed gratitude to Mr. McArthur, Rev. O'Connor and Ms. Jones for their willingness to serve in these roles from January 1 to December 31, 2012

10. CONFIRM DATES OF 2012 JCSC MEETINGS (including combined meetings of the JCSC Subcommittees and the SSAC and GTOC)

Ms. Reiff reported that at the May 2011 JCSC Meeting several members of the Committee proposed that the schedule for JCSC meetings be changed from three times a year to two times a year on a trial basis in 2012. The full JCSC had endorsed this idea and confirmed the following dates for the two 2012 JCSC Meetings:

Wednesday, April 25, 2012 and Thursday, April 26, 2012

Wednesday, October 31, 2012 and Thursday, November 1, 2012

**ACTION: BY COMMON CONSENT** the JCSC **VOTED TO RECESS** THE MEETING AT 4:05 PM.

**Thursday, November 3, 2011**

11. PRAYERS AND DEVOTIONS

Mr. Alan Ford led prayers and devotions in the Robing Room commencing at 8:50 a.m.

12. MEETING RECONVENED

Ms. Leslie McCall, Chair of the JCSC, reconvened the meeting of the JCSC on Thursday, November 3, 2011 at 9:20 a.m. in the Robing Room of the Interchurch Center. There was a quorum present.

13. EXECUTIVE DIRECTOR'S REPORT

Ms. Reiff distributed new 2012 Commitment forms to the JCSC members, requesting that they complete these and return them to her prior to the end of 2011. Committee members reminded each other of the need to fulfill their commitments for 2011 as indicated on the forms they completed last year.

Ms. Reiff also provided the following updates regarding the effectiveness of Jarvie's ongoing programs, as well as her activities:

- The 2011 Colloquium was successful. Mr. Kevin Curley, the Colloquium/Administrative Assistant, who served in this role in 2011 through ReServe, has agreed to return to this role to support the development and implementation of the 2012 Colloquium. He has helped to identify ideas for improving this annual event, including the implementation of the planning process much earlier than we have in past years. Ms. Reiff also reported that for the first time, a follow-up/debriefing conference call meeting was held with the Colloquium Planning Committee, which provided some very useful feedback that will be incorporated into planning for the 2012 Colloquium.
- Ms. Reiff reported that in response to a question raised at the May 2011 JCSC meeting she has reviewed her work schedule and estimates that approximately one quarter of her time in 2011 has been focused on carrying out the GTO Program. It is difficult to estimate whether this will continue to be the case in 2012 since a significantly smaller amount of funding has been allotted to provide grants to organizations next year.
- She provided a brief update regarding the Grantmakers in Aging Conference that she attended last week in Washington, DC. This annual conference continues to provide helpful opportunities this to learn about current approaches to making grants in the aging service field, to connect with other grantmakers through workshop sessions and to engage in informal networking.
- Ms. Reiff indicated that she has accepted an invitation to present at the Washington Heights and Inwood Council on Aging's annual day conference as part of a panel addressing aging service organizations' challenges in securing funding to support their programs in these very challenging economic times. She will present the perspective of a Grantmaker in Aging. Other panelists include the Commissioner of the NYC Department for the Aging and a representative from another community based elder service organization.
- The Social Work Section of the New York Academy of Medicine has asked Ms. Reiff to serve as Vice Chair. She also continues to serve on the Board of Trustees for the Interchurch Center and on SAGE NYC's Strategic Planning Committee.
- Ms. Reiff expressed her appreciation for the hard work done by the Jarvie Social Work Staff as they continue to juggle more than 40 cases with high level needs along with the rest of their Beneficiary caseloads. She also stated appreciation for the diligent work of the entire Jarvie staff in supporting Jarvie's mission, particularly Susan Cohn and Ray Hamilton in their leadership roles within the organization. In addition, she thanked Ms. Angela Duffy, Ms. Sarah Lisherness and Mr. Greg Rousos for their support in navigating and gaining an increased understanding of the different ways Jarvie is affiliated/associated with and interfaces with the Foundation and the GAMC.

#### 14. EXECUTIVE SESSION

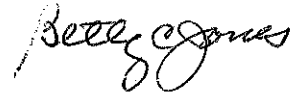
The JCSC moved into Executive Session at 9:41 a.m. The Committee met separately and then the Executive Director was invited to join the JCSC. The discussions focused on operational issues with no formal actions being requested.

**ACTION: BY COMMON CONSENT the Executive Session was closed at 10:30 a.m.**

#### 15. ADJOURNMENT

**ACTION: Immediately following closure of the Executive Session the meeting of the JCSC WAS ADJOURNED BY COMMON CONSENT**, on motion by Ms. Betty Jones, seconded by Mr. Greg Rousos.

Submitted by,

A handwritten signature in cursive script that reads "Betty Jones".

Ms. Betty Jones, Secretary  
Jarvie Commonwealth Service Committee

Prepared by:

Sofia Carreras, Recording Secretary, in consultation with Margaret H. Reiff, ED/CEO  
Date: May 3, 2012

## ITEM 213 FOR INFORMATION

### Office of Theology and Worship Update

#### Marriage Study:

The Office of Theology and Worship was charged by the 220<sup>th</sup> General Assembly to “prepare and distribute educational materials to all presbyteries and congregations” on the meaning of Christian marriage. We are hard at work putting these materials together, and will have them out in the fall.

#### Heidelberg Catechism:

The new translation passed the 220<sup>th</sup> General Assembly with a voice vote, and now it requires a 2/3 affirmative vote by the presbyteries. Materials that may be helpful to congregations and presbyteries are the *Being Reformed* study on Heidelberg by Congregational Ministries Publishing, written by Gary Hansen of Dubuque Seminary, and *Body and Soul: Reclaiming the Heidelberg Catechism*, a book/study/video produced jointly by Faith Alive (CRCNA and RCA) and Congregational Ministries Publishing.

#### Belhar Confession:

The 220<sup>th</sup> General Assembly approved re-starting the process to amend the Book of Confessions by adding the Confession of Belhar. A special committee is being named by the Moderator, and it will be staffed on the PMA side by Charles Wiley of the Office of Theology and Worship.

#### Christians and Jews paper:

A revised version of “Christians and Jews, People of God: A Contribution of the PC(U.S.A.) to the Interfaith Conversation” was presented for discussion (not action) to the Ecumenical and Interfaith committee of the 220<sup>th</sup> General Assembly. There was an engaged, vigorous discussion. While there were many questions and suggestions made, the paper was praised as a step forward in this important discussion. Further consultations will take place this fall, and a revised version will be produced by the spring for the 221<sup>st</sup> General Assembly.

**ITEM 214  
FOR INFORMATION**

**Missional Partnership Agreement Between the Presbyterian Council for Chaplains  
and Military Personnel and the Presbyterian Mission Agency  
of the Presbyterian Church (U.S.A.)**

The Executive Leadership Team, upon review and recommendation from the Ministry Director's Team, approved a missional partnership agreement between the Presbyterian Council for Chaplains and Military Personnel (PCCMP) and the Presbyterian Mission Agency at its meeting on June 11, 2012.

This approval was consistent with the guidelines for missional relationships found in Appendix 11 of the Presbyterian Mission Agency Manual of Operations.

This agreement became effective when it was approved by the PCCMP Council and by the Executive Leadership Team. The guidelines call for it to be reported to the next meeting of Presbyterian Mission Agency Board, where the missional relationship will be celebrated. This agreement is to be formally reviewed at least every four years to coincide with the Presbyterian Mission Agency planning cycle. A part of the review and renewal process shall include the reaffirmation and celebration of the benefits of this missional relationship along with the reiteration of mutual support. The next renewal is expected in 2016. In addition, either missional partner may request a review at any time.

The Presbyterian Council for Chaplains and Military Personnel provides invaluable service to the PC(USA) by endorsing its ministers for service as military or Veterans Administration chaplains. In addition the staff of PCCMP provide pastoral support to over 300 PC(USA) chaplains serving across the globe and a connection between them and their presbyteries of membership. Our chaplains lead a large and significant ministry to young adult serving in the military, in challenging and dangerous contexts , providing Christian witness and guidance as they face issues of life and faith. This ministry aligns closely with the Presbyterian Mission Agency's goal around young adult ministry.

The full agreement is attached.

***MISSIONAL PARTNERSHIP AGREEMENT BETWEEN THE PRESBYTERIAN COUNCIL  
FOR CHAPLAINS AND MILITARY PERSONNEL AND THE GENERAL ASSEMBLY MISSION  
COUNCIL OF THE PRESBYTERIAN CHURCH (USA)***

***Prologue***

The Presbyterian Church (USA) (PC(USA)) has always supported its members serving in the Armed Forces and has endorsed and sent Presbyterian chaplains to minister to them and to all who serve in uniform. In partnership with mid councils, congregations, colleges, seminaries, and professional organizations, the General Assembly Mission Council equips, supports, and refers PC(USA) leadership serving throughout the world. We embrace our heritage of support for those in serving in the Armed Forces and affirm that through this agreement we continue this ministry.

**1. Purpose**

The parties of this missional relationship are the PC(USA) General Assembly Mission Council (GAMC) and the Presbyterian Council for Chaplains and Military Personnel (PCCMP or Council). The PCCMP is an ecumenical ministry involving four Presbyterian denominations – The Cumberland Presbyterian Church, the Cumberland Presbyterian Church in America, the Korean Presbyterian Church Abroad, and the Presbyterian Church (USA). The purpose of this document is to define, strengthen and inform the missional relationship between the General Assembly Mission Council of the Presbyterian Church (USA) and the Presbyterian Council for Chaplains and Military Personnel. This document expresses the partnership in mission between PCCMP and the GAMC, a long-standing partnership based upon common history, shared beliefs, complementary visions and commitments, and a relationship of mutual respect and cooperation.

We mutually affirm that:

- Our involvement in ministry to military personnel is rooted in the Bible and Reformed tradition and grows out of our commitment to Jesus Christ as Lord.
- Our common mission is guided by the Constitution of the PC(USA), By-Laws for the Presbyterian Council for Chaplains and Military Personnel, “The Great Ends of the Church” and by this missional partnership document.
- Our continuing commitment is to fulfill the Church’s obligations which enable the endorsement and service of Presbyterian chaplains within the armed forces and military families.
- Our continuing partnership in mission is declared in this document, setting the basic guidelines for the joint and separate responsibilities of the General Assembly Mission Council and the Presbyterian Council for Chaplains and Military Personnel.



## **2. Principles of the missional relationship**

The PCCMP seeks to maintain a warm and lively relationship with the church and its mid councils and legally is an independent and autonomous organization. Its board is composed of elected representatives from four participating Presbyterian denominations.

This document describes a missional partnership, not a contract. It is based on relationships and trust with specific responsibilities for both organizations. It is agreed that each entity assumes sole responsibility for its own actions and this document does not hold either party legally liable for the actions of the other.

Two important purposes of this Council are: 1) to carry out the ecclesiastical endorsement of Presbyterian chaplains in the United States Army, Navy, Air Force and the Department of Veterans Affairs and the Civil Air Patrol as authorized by the Stated Clerk of the PC(USA) and 2) to provide pastoral support for chaplains and their families. These functions are carried out in conjunction with the presbytery of the chaplain's membership. In addition, the Council nurtures the relationships between Presbyterian churches and active and reserve military personnel and veterans, between Presbyterian bodies and the United States defense and veteran's affairs departments, and between member denominations supporting the Council.

PCCMP aligns with GAMC mission priorities for 2013-2016 through PCCMP's pastoral ministry to young adults, strengthening their Christian faith commitments and providing care to young adult military service members and their families and veterans. Annual PCCMP report will include intentional activities to support this GAMC goal.

PC(USA) chaplains are members of their respective presbyteries and this is their direct ecclesiastical relationship. The PCCMP serves as the denomination's representative with the Department of Defense and the Department of Veteran's Affairs in matters relating to chaplains and the provision of religious ministries.

In order for PCCMP to use the PC(USA) name, seal, or symbol, a written license must be secured from the Stated Clerk of the General Assembly. This missional relationship document does not confer the use of them to PCCMP as the GAMC does not possess the authority to grant such rights.

## **3. Composition and structure of the missional relationship**

The PC(USA) has nine members on the PCCMP Council. General Assembly shall elect and send eight individuals to serve on the Council each for a four year term, renewable once for a total of eight years' service. In addition one member shall be selected from GAMC members by the GAMC nominating committee.

The Council shall relate structurally to the General Assembly Mission Council, through the Office of Vocation. The chair of the PCCMP or designee will report annually to the GAMC and may attend GAMC meetings at PCCMP expense as a resource person on matters related to PCCMP ministry. The designee of the GAMC's Executive Director and the PC(USA) Stated Clerk shall be staff liaison to the PCCMP participating in a non-voting advisory capacity (as per PCCMP by-laws) at PC(USA) expense.

#### **4. Core Functions and Mutual Responsibilities**

The GAMC and the Council agree to relate in the following manner.

##### **The PCCMP will:**

- Represent the PCUSA to its chaplains and the Department of Defense and the Department of Veterans' Affairs in a positive manner, upholding church policies. Provide denominational interpretation and resources to chaplains. Such representation in formal communications should come after consulting with the GAMC staff liaison and securing pre-authorization. PCCMP understands it does not speak for the PC(USA), General Assembly, GAMC, or the Office of Vocation. Any communication about the missional partnership relationship or joint work must be pre-authorized by the GAMC staff liaison.
- Provide ecclesiastical endorsement of chaplains to the Department of Defense and the Department of Veterans' Affairs for service as military and Veterans' Affairs chaplains after approval by the presbytery of membership.
- Provide pastoral care to chaplains, military personnel, and their families in conjunction with the presbytery of membership.
- Encourage chaplains to actively participate both in their presbytery of membership and in the presbytery within whose bounds they serve, offering their gifts and sharing their experiences.
- Provide personal counsel and pastoral care for chaplains facing consequences from civilian or military legal and personnel systems and communicate with the chaplain's presbytery of membership when legal charges warrant such notification.
- Work closely with the Office of Vocation to help facilitate the placement of qualified chaplains in calls in other ministries of the church.
- Communicate regularly with the national staff of the PC(USA) and with the presbyteries that have military and veteran's affairs chaplains.
- Attend General Assembly meetings and Big Tent as appropriate to share the mission of PCCMP.
- Provide information and materials to assist in the interpretation of the mission of PCCMP.
- Carry fiduciary responsibility for the Chaplains Deposit Fund (CDF) in coordination with the Board of Pensions (BOP) of the PC(USA). The CDF guarantees pensions for PC(USA) active duty military and veteran administration chaplains which would otherwise not be covered by the Board of Pension plan.
- Work with seminary placement officers to interpret the ministry of military chaplaincy to interested inquirers and candidates.

- Collaborate with the Presbyterian Historical Society to insure the appropriate care of historical records on Presbyterian chaplaincies.
- Maintain an effective funds development program.

**The GAMC will:**

- Provide denominational interpretation and resources.
- Provide information about the application process for exhibit space at GA and Big Tent events based on availability.
- Encourage presbyteries to maintain active, supportive relationships with their chaplain members.
- Provide information provided by PCCMP that may be useful to presbyteries and congregations as they seek to minister to military personnel and their families.
- Work closely with PCCMP, and presbyteries to assist military chaplains as they transition in and out of civilian ministry, assisting chaplains seeking calls in other ministries of the church.
- As appropriate and available, provide staff leadership for pertinent workshops, briefings, etc. at annual chaplains retreat.
- Support PCCMP fund raising efforts through making available resources such as consultation, mission interpretation in denominational literature, and information about designated giving to the PCCMP.
- Provide financial support for the ministry of PCCMP as outlined below.

**5. Funding**

The PC(USA) has a shared responsibility with the other three denominations to provide funding to the annual PCCMP budget to allow for its work. The four participating denominations annually shall provide financial support to the work of the PCCMP. The parties to this document recognize the currently declining resources available to the GAMC and the responsibilities entrusted to it for the mission of the church.. During the term of this agreement, PCCMP will continue to actively work to raise funds for this ministry and through communication about PCCMP ministry, GAMC will work to increase designated Extra Commitment giving which it will use toward its support of this ministry.

The PCCMP shall provide input to the GAMC regarding its funding needs in accordance with the GAMC's budget process to provide the PC(USA) share of funding. Budget requests shall be sent

through the PC(USA) staff liaison. Each party agrees to full disclosure of information regarding audited annual financial statements and annual operating budgets. Each of the missional partners will respect the decisions of the other regarding allocation of its resources.

## **6. Consultation and reporting**

The PCCMP shall report annually to the GAMC and biennially to the General Assembly. Such a report shall include the endorsements, programs, activities, fund-raising and interpretation efforts and financial summaries of its work.

## **7. Approval, Review and Evaluation**

This agreement shall be effective when it is approved by the PCCMP Council and by the GAMC Executive Leadership Team. It will be reported to the next meeting of GAMC and the missional relationship will be celebrated. This agreement shall be formally reviewed by elected representatives and staff of the missional partners at least every four years to coincide with the GAMC mission planning cycle. The next renewal is expected in 2016. Either missional partner may request a review at any time.

A part of the review and renewal process shall include the reaffirmation and celebration of the benefits of this missional relationship along with the reiteration of mutual support.

Written notice of a request to alter or dissolve the agreement shall be submitted to each missional partner, providing a three-month period for both partners to discuss the request. Following that period, a formal meeting of representatives of the missional partners will create a proposal to be submitted to each partner for action.

*Approved by the Presbyterian Council for Chaplains and Military Personnel*

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*Approved by the GAMC Executive Leadership Team of the Presbyterian Church (USA)*

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## **Appendices**

### **Historical Background:**

In the 1890s, the Presbyterian Church was among the first to create a commission to recommend “suitable clergymen (sic)” as Army and Navy Chaplains. (Vol. III, US Army Chaplaincy, p. 158) During WWI the commissions in each Presbyterian denomination recommended qualified clergy through the General War-Time Commission of Federal Council of the Churches. (Ibid., p. 207) In WWII each Presbyterian denomination’s Commission made recommendations directly to the Army and Navy. The pattern emerged in WWII that larger and smaller “closely related denominations” would cooperate with endorsements. (Vol. IV, US Army Chaplaincy, p.98) In 1945, the Veterans Administration chaplaincy began and in 1948, the Air Force chaplaincy began. (Vol. V, US Army Chaplaincy, pp. 48-49)

In order to offer a more united and effective ministry, the Presbyterian Council for Chaplains and Military Personnel was established in 1973 by four cooperating denominations, namely the Associate Reformed Presbyterian Church, the Cumberland Presbyterian Church, the Presbyterian Church, U.S. and the United Presbyterian Church, U.S.A. In 1980 the Cumberland Presbyterian Church in America was added to this ecumenical ministry. In 1983, the United Presbyterian Church in the United States of America and the Presbyterian Church in the United States united to form the Presbyterian Church (USA). In 2010 the Korean Presbyterian Church Abroad was added to PCCMP. In 2011 the Associate Reformed Presbyterian Church chose to leave PCCMP.

In 1972 these General Assemblies approved the formation of the Presbyterian Council for Chaplains and Military Personnel (1972 Minutes, p. 142). Goals for the Council as “one of the specialized ministries of the Church” were set forth, funding provided, a system to elect representatives to the Council established, and authorization for the Council to act on behalf of the Presbyterian Church granted (1972 Minutes, pp. 141-142). The other supporting denominations approved the establishment of the Council with the same goals.

### **Funding**

PC (USA) financial support for PCCMP was lodged in OGA until 1996. An agreement in 1996 (208<sup>th</sup> Minutes, p 275) stated *“that, due to the nature of its ministry, the PCCMP needs to be related to the GA through the GAC and its National Ministry Division, with its funding source coming from the mission budget. To accomplish such funding, a strategy has been developed to fund the PCCMP from the Presbyterian Council’s ECO. The joint committee [COGA and GAC] believes that such a project would be met with a positive response. However, if contributions received are not sufficient, the balance would be allocated from unrestricted GA funds.”*

In 1999, GA committed \$550,000 in funding over the next five years in order to undergird the ECO strategy called for by the 1996 (208<sup>th</sup>) GA. In April 2000 GAC’s Executive Committee established a task force to develop a covenant agreement between the PCCMP and the PC (USA), defining the relationship and identifying an appropriate continuing level of funding for the work of the PCCMP. The 2000 (212<sup>th</sup>) GA minutes state that because of the PC(U.S.A.)’s strong history of support of PCCMP, the GA (2000) directed that *“the General Assembly Council and the National Ministries Division (NMD) of the General Assembly Council to provide mission funding to the PCCMP at \$250,000 for the years 2000–2001. [Financial Implications: \$250,000 (2000), \$250,000 (2001), Mission Budget (Unrestricted)]”*

As of March 2012, all contributions through ECO came directly to PCCMP for its budget. Per the March 19, 2012 letter from Marcia Myers, “in future years, funds contributed to the ECO will no

longer go to PCCMP, but will be used by GAMC for our work together.” Also, indications are that PCCMP funding may be included in the next round of discussions at the Joint Per Capita Table.

### **The Chaplain Deposit Fund**

The Chaplain Deposit Fund (CDF) began in April, 1941 in the UPCUSA. It was limited to Reserve military chaplain volunteers who took a reduction in pay when reporting to active duty during WWII. The CDF was funded by quarterly payments made by the Office of the Stated Clerk and the chaplain to the BOP similar to how congregations and pastors paid. In 1950, the Special Committee on Chaplains (later the Department of Chaplains and Service Personnel) through Office of the Stated Clerk began paying the full pension dues. The PCUS created a CDF with the Board of Annuities and likewise funded the CDF.

In 1966 the CDF was changed to guarantee (a) benefits to widows and dependent children of chaplains who die while serving and (b) a retirement for those chaplains and their widows when chaplains are unable, through no fault of theirs, to complete the 20 years of active service necessary to qualify (be vested) for a military pension.

In 1972 the General Assemblies of both the PCUS and the UPCUSA voted to continue to provide pension benefits. The issue at this time related to military downsizing and chaplains being discharged through no fault of theirs and with less than 20 years of active service. This GA mandate has continued through reunion. Downsizing of the military for 40 years has continued to affect chaplains who thought they would be able to serve at least 20 years. It demonstrates the gratitude and support of the PC(USA) to Chaplains and their families who would otherwise have no pension benefits because of untimely discharge before being vested at 20 years for a military retirement. It also makes equitable at the time of early discharge from the military the pensions of men and women who serve in the military with those serving in pastoral positions in the PC(USA). No other faith group shows its gratitude in this tangible way.

From 1950 to about 1992, the denominations funded the CDF at BOP with a payment stream from unrestricted giving separate from the funding of the PCCMP budget. In about 1992, because the CDF was very healthy, CDF payments ceased.

In 1996, because of the financial health of the BOP and the CDF, the BOP and PCCMP revised the CDF agreement. “Reverse payments” were due to the PCCMP if and when the CDF exceeded liabilities by over 15%, with a fraction of that excess transferred to PCCMP in any year. “Reverse payments” took place in 2000 and 2001 for a total of about \$100,000. These funds were used to create an Endowment with the Presbyterian Foundation whose income is used to fund the PCCMP annual budget. BOP “reverse payments” were believed to be a likely replacement for expected diminished funding from the PCUSA for its share of the PCCMP annual budget.

Instead, with the dot-com collapse, the “reverse payments” ceased and required payments to the CDF began again. Without the separate funding from PC(USA) unrestricted giving prior to 1992 available, the PCCMP annual budget now supports the required CDF payments at about \$25,000 per year. These annual payments have enabled the CDF to stay nearly in balance for deposits/liabilities. Each drop in the market has brought significant concerns to the PCCMP directors and auditor about the necessary size of the required payment; a more healthy economy over time will lower those concerns.

Additionally, there are post-9/11 USERRA issues with reserve and National Guard chaplains that may affect the CDF that are still unresolved with BOP.

## **ITEM 215 FOR INFORMATION**

### **Subject: Special Offerings Management Report through July 2012**

#### **General Information**

Initial offering results for 2012 are in-line with expectations. The Special Offerings team is busy planning for new strategies to help us attain the General Assembly-approved goal of increasing receipts to \$20 million annually by 2020. Some of these tactics will be seen as soon as this year's **Peacemaking** and **Christmas Joy** Offerings. Online resources will be enhanced for Peacemaking along with individual outreach tactics. These innovations will continue for **Christmas Joy** and be joined by a print-on-demand marketplace to order Offering materials unique to individual congregations and customizable Christmas cards for the upcoming holiday season.

Special Offerings staff is working closely with staff in ministry areas to embrace together the new environment for Special Offerings within the Church.

#### **Project Management**

The 2012 **One Great Hour of Sharing** receipts are being received. The process for gathering information for 2013 Presbyterian OGHS resources is just beginning. Ecumenically produced materials are ready for approval.

The 2012 **Pentecost Offering** discussion for production of 2013 resources will begin in October.

"A Season of Peace" for the 2012 **Peacemaking Offering** is now online. This Season will begin Sunday, September 9, and culminate on World Communion Sunday. The resources will include an Introduction to "A Season of Peace," a Bible study, a Peace Fair, and Daily Reflections. A video on Human Trafficking is also online. Resources/strategies are currently being written/discussed. Standing orders are being shipped.

The 2012 **Christmas Joy Offering** resources are currently being designed. The theme is the same as 2011, "Good News of Great Joy."

#### **Production Management**

Beginning with the 2012 **Peacemaking Offering**, packets are now being mailed using clear-envelopes/poly bags. The see-through nature of this device now allows for highlighting of the Offering's art, stimulating recipients to open immediately. This measurement resulted in a lower cost for the mailing device itself; the leader's guide back side design/layout incorporates the mail panel, which is being used for ink jetting the recipient's address information.

Work continues in researching/finding cost savings measures in print and fulfillment that will entice donors to participate, thus allowing more funding for ministry areas/recipients.

## **Communication**

Our efforts to increase awareness of the Special Offerings are continuing to be successful. Our utilization of sites such as Facebook and Twitter, in addition to our new monthly newsletter, allows us to share information with the public that can then be re-shared ad infinitum. The use of Facebook advertisements has been especially beneficial in regards to the number of Likes\* our page has received (a little over 100 in October 2011, to over 400 in December, and now more than 800 individuals as of August 2012) and the funds we are able to raise via text messaging (over \$6,000 in *new monies* in the past 12 months)

We are now in the eighth month of the Special Offerings e-newsletter, to which we've received an overwhelming positive response. The goal of the newsletter is three fold: to increase knowledge of PC(USA) Special Offerings, to encourage emotional investment in Offerings-supported causes, and to share stories of how individual congregations across the denomination are utilizing their kept Pentecost and Peacemaking Offering receipts as examples to other congregations which may not receive one or both of those offerings due to lack of ideas about how to utilize the funds. Like social media, the newsletter provides us with an additional avenue to inform constituents of future events, such as the incredibly successful fundraiser with the Pittsburgh Pirates we held during the 220<sup>th</sup> General Assembly (2012).

*\*While there is much argument regarding the exact monetary value of a Facebook "like", it is undeniable that the larger the audience, the more funds that can and will be raised through this type of channel.*



## ITEM 216 FOR INFORMATION

**Subject: 2012 World Mission Funds Development Report – YTD July 31, 2012**

	2012 Annual GOAL	YTD 2011	2012 ACTUAL Mission co-Worker Sending and Support	Variance 2011 vs. 2012	
<b>Individuals:</b>	\$3,080,000	\$1,338,362	\$2,562,205	\$1,223,843	191%
<b>MIJHH Pledges:</b>	\$ 200,000	\$ 12,755	\$252,330	239,575	1978%
<b>*Church Support:</b>	<u>\$4,000,000</u>	<u>\$1,757,583</u>	<u>\$1,937,655</u>	<u>\$180,069</u>	110%
<b>Total Revenue:</b>	<u>\$7,280,000</u>	<u>\$3,108,703</u>	<u>\$4,752,190</u>	<u>\$1,643,487</u>	153%
<i>*(DMS, ECO, MIJHH cash gifts from churches)</i>					
<b>Expenses:</b>					
<b>Fund Raising</b>	\$1,763,988	\$771,608	\$919,783	\$148,175	119%
<b>Shared Services</b>	<u>\$ 189,000</u>	<u>\$ 87,886</u>	<u>\$164,253</u>	<u>\$76,367</u>	187%
<b>Total Expenses</b>	<u>\$1,952,988</u>	<u>\$859,494</u>	<u>\$1,084,036</u>	<u>\$224,542</u>	126%
<b>Total Cash to Need:</b>	<u>\$5,327,012</u>	<u>\$2,249,209</u>	<u>\$3,668,154</u>	<u>\$1,418,945</u>	163%

**Summary:**

Our overall total revenue for the sending and support of mission co-workers from January through July 31, 2012 of \$4,752,190 is \$1,643,487 or 153% over the revenue for the same period last year. YTD revenue is 65% of the total annual goal. (Included in this total is an anonymous gift of \$1,000,000 made in May.)

Our year to date projected fund raising expenses were 58% of the annual budget or \$1,023,113. Actual fund raising expenses of \$919,783 are at 89% of projections and are \$103,330 or 11% under our target for expenses. Shared services expenses for this period were \$164,253 and are 86% of the entire annual budget, and \$54,633 over the YTD projection of \$109,620. This is attributed to the higher amount of revenue received in this time frame.

Total YTD cash to WM sending and support of mission co-workers stands at \$3,668,154. This is \$1,418,945 and 163% over cash to need during the same period last year. This number reflects 69% of the total annual cash to need goal.

**Background:**

**Individuals** – With fiscal year 2012 we are reporting on our direct mail and major gift programs as one individual giving program with a total goal of \$3,080,000 in revenue. As regional development officers developed deeper relationships with individuals in their regions, it became important to acknowledge that many gifts received from donors using the envelopes received through the direct mail program were actually motivated by the heightened relationship with world mission through the fund raising representative. By combining the results of both direct mail and major gifts into one individual giving program we are able to build strategies that are seamless between the two programs. This will allow for higher results, while still having the ability to track each tactic and make corrections as needed.

In our **direct mail** efforts, through July 31, 2012 we utilized five direct mail appeals, and received 3,451 gifts from 2,455 donors totaling \$272,690 toward mission co-worker sending and support. This total includes \$11,557 from 142 gifts received in response to our return thank you program. Our average response from the regular direct response program per gift is \$75.67, while the average gift from the return thank you program is \$81.39. (Industry average for direct response is \$25-35.) Our expenses of \$219,865 are 75% of the projected YTD expenses of \$294,755 and reflect a difference of \$74,890.

For our **major donor program** our YTD revenue of \$2,289,515 includes an anonymous gift of \$1,000,000 and \$6,644 of new MIJHH cash gifts. Not counting the \$1 million gift, this total represents relationships with 513 donors whose average giving is \$2,500. We have great opportunity to grow both the number of major donors and the average gift of donors. Expenditures totaled \$570,639 or 96% of the projected YTD expenses of \$593,078 and is \$22,439 under the expected expenses for this time frame.

**MIJHH Pledges** – Our YTD pledge redemption revenue toward mission sending and support of \$252,330 is already at 126% of the total annual goal of \$200,000. This is attributed to one major gift from a congregation toward their pledge. Very few pledges remain that are open and collectible in the MIJHH campaign. The final payment will be accepted December, 2012 and the Mission Initiative Joining Hearts and Hands will be closed.

**Churches** – (Church support combines DMS, ECO and Mission Initiative accounts.)

Our YTD church support revenue of \$1,937,655 is 110% and \$180,069 over revenue of \$1,757,586 received last year during this time. The church support number includes donations from churches made to DMS, (\$1,464,824) sending and support ECO (\$428,346) and MIJHH (\$44,485) accounts. Our YTD expenditures totaled \$129,279 and were 95% of the YTD expense projection of \$135,280 and are \$6,001 under current expected expenses.

## **ITEM 217 FOR INFORMATION**

### **Communications and Funds Development Report September 2012**

Following the departure of the Deputy Executive Director for Communications and Funds Development, a Leadership Coordinating Team (Linda Valentine, Barry Creech, Terri Bate, David Crittenden and Gail Strange) was appointed to be transitional managers during an assessment of the current communications and funds development capabilities and performance. Results of the review and recommendations will be available by December 1, 2012. The following report reflects what has been accomplished since May, our current focus and our immediate future focus. Communications and funds development work with World Mission and Special Offerings' present and future focus are found in reports from these specific areas.

#### **Past Activity**

Communications and Funds Development activity since May focused on the General Assembly.

- Staff support and work culminating in approval by the 220<sup>th</sup> General Assembly of “Presbyterian Mission Agency” as our new name
- Collaborative work in the design and implementation of the Presbyterian Mission Agency exhibit space
- CFD staff was instrumental in collaboration, design, and production of the Six Agency video unveiled at General Assembly
- Interpretive information available for commissioners and visitors to the General Assembly:
  - the 2011 Annual Report,
  - the 2011 Funding Trends Book and
  - the 2011 Funding Christ’s Mission one page overview.
- 1001 New Worshipping Communities emphasis including videos, promotions and a new website

#### **Present Focus**

- Visual identity: a new logo, video, PowerPoint and brochure for the Presbyterian Mission Agency will be available for the September 2012 meeting of the Board, including new image standards for the Mission Agency and refreshing the website.
- The Ambassadors Program: a compilation for resources for elected members and staff to interpret and promote the mission and ministry of the Presbyterian Mission Agency. An updated version of this resource will be available for this meeting.
- A quarterly summary report of all gifts from churches and presbyteries is sent to each presbytery with a letter of appreciation for their gifts, will begin this year.

#### **Future Focus**

A comprehensive mission funding plan for the Mission Agency is being developed for presentation and review by the Executive Committee of the Presbyterian Mission Agency Board.

ITEM 218

FOR INFORMATION

**Subject: Monthly Financial Reports - Mission**

Financial reports are prepared, analyzed and provided to management for utilization in the decision-making process. The reporting function is essential to make planning and controls effective.

The attached General Assembly Mission Program Receipts & Disbursement Report reflects the results of operation as of July 31, 2012.



## Presbyterian Mission Agency Budget Compared to Actual July 31, 2012

The following are highlights of activities through July 31, 2012:

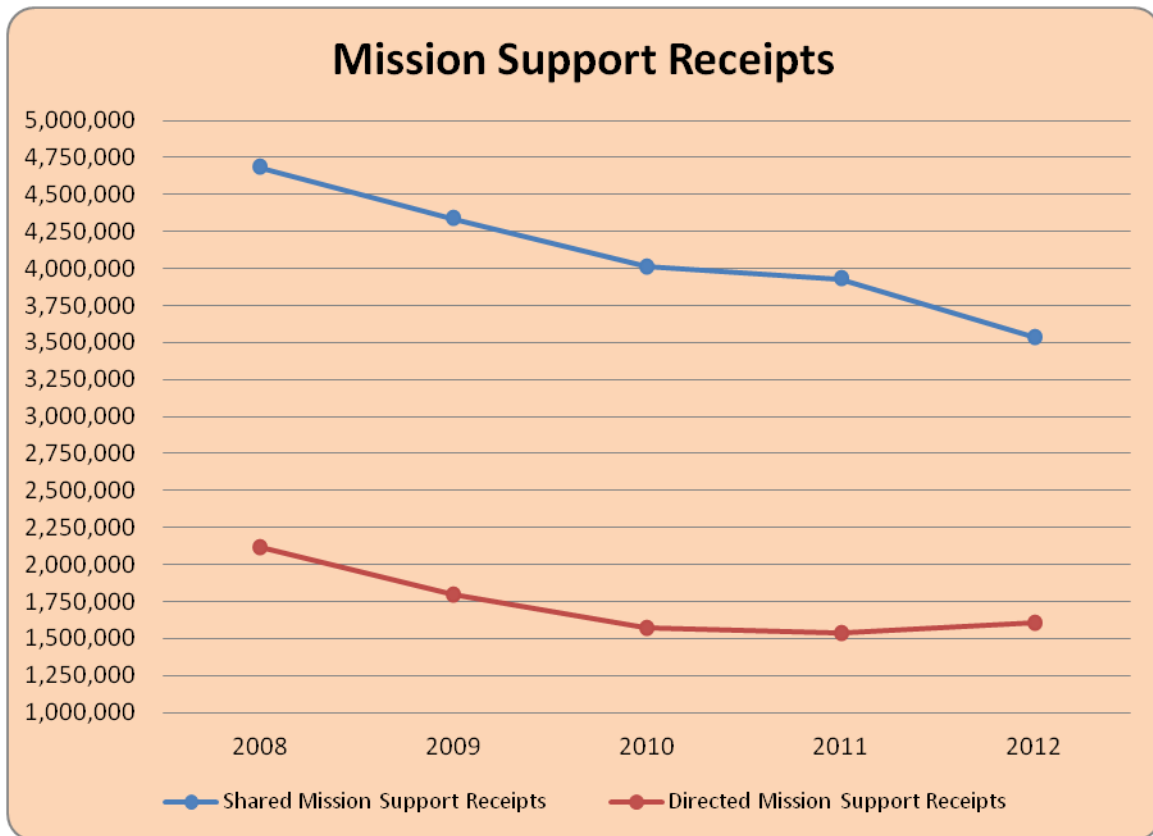
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### RECEIPTS

**Shared Mission Support** - Unrestricted receipts were \$3,536,210 or 36.08% of the annual budget.

**Directed Mission Support** - Restricted receipts were \$1,604,788 or 42.23% of the annual budget.

The graph below represents actual Shared Mission Support and Directed Mission Support receipts for the first seven months of the last five years.



## RECEIPTS

**Special Offerings** - Receipts were \$7,944,324 or 60.64% of the annual budget. The following Special Offering receipts denote the year-to-date percentage of the annual budget, and the graph represents actual Special Offering receipts for the first seven months of the last five years.

- Christmas Joy – 60.98%
- One Great Hour of Sharing – 67.97%
- Peacemaking – 25.33%
- Pentecost – 36.47%



**Other Specific Appeals** - Receipts were \$6,166,645 or 40.18% of the annual budget. Of the full-year budgeted amount, ECO receipts were 42.94% for the first seven months. Mission Initiative Joining Hearts & Hands received a gift of \$250,000. In 2011, Emergency and Disaster Relief receipts included \$2,432,932 for Japan Earthquake and Tsunami relief and \$290,936 for Haiti relief. Also in 2011, the Hunger Program received a distribution of \$262,643 from two Life Income Plans held at the Foundation.

**Additional Forms of Giving** - Two anonymous gifts of \$1 million each were received in May. The gifts are restricted for foreign mission and domestic mission field work.

**Other** - Curriculum-English revenue totaled \$994,671 in the first seven months of 2012 as compared to \$1,156,326 in 2011. The decrease was due to a \$47,456 decline in sales and a \$114,199 drop in ECO funding. Curriculum-Language revenue totaled \$91,213 in the first seven months of 2012 as compared to \$99,695 in 2011. Curriculum net sales and other sales revenue were 50.37% of the annual budget for the first seven months this year.

**Total Receipts** - Unrestricted Receipts were \$8,286,616 or 40.30% of the annual budget for the first seven months this year. Restricted receipts were \$29,091,502 or 55.14% of the annual budget for the first seven months this year. Total receipts were \$37,378,118 or 50.98% for the first seven months this year.



## Presbyterian Mission Agency Budget Compared to Actual As of July 31, 2012

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### EXPENDITURES

#### Executive Director

- Executive Administrator – Unrestricted and restricted expenses were low compared to budget due to lower than expected Legal and IARP expenses. Expenses are expected to be at budget by year end.

#### Communications and Funds Development

- Mission Resources – Unrestricted expenses were low compared to budget due to the timing of *Presbyterian Planning Calendar* sales that occurred in May. Unrestricted expenses are expected to be at budget by year end.
- Church Financial Campaign Service – Unrestricted and restricted expenses were low compared to budget because Church Financial Campaign Service is no longer a program of the PMA (formerly GAMC), effective June 30. Therefore, only minimal outstanding expenses are expected. Former consultants that provided professional fund-raising services for Church Financial Campaign Service have collaborated to launch an independent campaign company—Church Campaign Services (CCS).

#### Mission

- Deputy Executive Director – Unrestricted and restricted expenses were low compared to budget due to anticipated programmatic work which includes Research Service projects and the 1001 in 10 campaign that work will occur later in the 2012.
- Vocation – Restricted expenses were low compared to budget due to Financial Aid grant payments and other programmatic payments that will be made later this year.
- Evangelism and Church Growth – Restricted expenses were low compared to budget due to a smaller than expected number of grant applicants.
- Compassion, Peace and Justice – Unrestricted and restricted expenses were low compared to budget due to grant payments and special event payments that will be made later this year.
- World Mission – Unrestricted and restricted expenses were low compared to budget due to grant payments that will be made later this year.
- Racial Ethnic & Women's Ministries – Unrestricted and restricted expenses were low compared to budget due to grant payments that will be made later this year.

#### Shared Services

- Mail/Print Services – Restricted expenditures were low compared to budget due to lower utilization of mail/print services than expected.
- Facilities – Restricted expenditures were low compared to budget due to an unsecured lease agreement and building vacancies.

#### Other

- Insurance – Restricted expenses were over budget due to the large number of policy renewals in April 2012. This is expected to be within budget by year-end.

#### Total Expenditures

Unrestricted expenditures were \$10,747,117 or 47.12% of the annual budget and restricted expenditures were \$29,574,203 or 44.62% of the annual budget. Total expenditures were \$40,321,320 or 45.26% of the annual budget.

**UTILIZATION OF PRIOR YEAR RECEIPTS**

**Unrestricted PMPF**

The 2012 budget for utilization of prior year receipts is \$2,245,211. Utilization of prior year receipts was \$2,460,501 or 109.59% of the annual budget through the first seven months of 2012. This is normal due to lower income received during the first half of the year.



**Presbyterian Mission Agency Receipts  
Actual Compared to Budget as of July 31, 2012**

Receipts	MISSION BUDGET								
	Unrestricted			Restricted			Grand Total		
	Annual Budget	YTD Actual	YTD 2011	Annual Budget	YTD Actual	YTD 2011	Annual Budget	YTD Actual	YTD 2011
<b>I. Support from Congregations &amp; Presbyteries</b>									
<b>Basic Mission Support</b>									
Shared Mission Support	9,800,000	3,536,210	3,930,549	-	-	-	9,800,000	3,536,210	3,930,549
Directed Mission Support	-	-	-	3,800,000	1,604,788	1,537,250	3,800,000	1,604,788	1,537,250
	9,800,000	3,536,210	3,930,549	3,800,000	1,604,788	1,537,250	13,600,000	5,140,998	5,467,799
<b>Churchwide Spec. Offerings</b>									
Christmas Joy	-	-	-	4,200,000	2,560,998	2,693,846	4,200,000	2,560,998	2,693,846
One Great Hour of Sharing	-	-	-	7,100,000	4,825,762	5,130,827	7,100,000	4,825,762	5,130,827
Peacemaking	-	-	-	900,000	228,005	238,222	900,000	228,005	238,222
Pentecost	-	-	-	900,000	328,208	143,763	900,000	328,208	143,763
Witness	-	-	-	-	1,351	1,899	-	1,351	1,899
	-	-	-	13,100,000	7,944,324	8,208,557	13,100,000	7,944,324	8,208,557
<b>II. Supplementary Support (Beyond Budget) From Congregations &amp; Presbyteries &amp; Individuals</b>									
<b>Other Specific Appeals</b>									
Emergency and Disaster Relief	-	-	-	2,500,000	854,753	3,959,265	2,500,000	854,753	3,959,265
Extra Commitment Opportunity (ECO)	-	-	-	9,680,000	4,156,885	3,888,616	9,680,000	4,156,885	3,888,616
Mission Initiative Joining Hearts & Hands	-	-	-	510,000	325,458	145,301	510,000	325,458	145,301
Special Missionary Support	-	-	-	308,000	71,203	96,712	308,000	71,203	96,712
Hunger	-	-	-	600,000	190,746	535,610	600,000	190,746	535,610
Theological Education Fund	-	-	-	1,750,000	567,600	606,814	1,750,000	567,600	606,814
	-	-	-	15,348,000	6,166,645	9,232,318	15,348,000	6,166,645	9,232,318
<b>Add'l Forms of Giving</b>									
Presbyterian Women	498,604	111,455	157,508	451,396	237,913	238,123	950,000	349,368	395,631
Bequests and Annuities	2,500,000	194,938	69,056	200,000	40,863	55,472	2,700,000	235,801	124,528
Other Gifts	-	-	-	-	2,001,176	-	-	2,001,176	-
Validated Mission Support	-	-	-	-	5,775	11,350	-	5,775	11,350
Grants from Outside Fdns.	-	-	-	90,000	10,195	17,172	90,000	10,195	17,172
	2,998,604	306,393	226,564	741,396	2,295,922	322,117	3,740,000	2,602,315	548,681
<b>III. Endowments, Interest and Dividends</b>									
PC (USA) Restr. Endow. Fds.	-	-	-	5,352,340	2,622,806	2,884,453	5,352,340	2,622,806	2,884,453
PC (USA) Unres. Endow. Fds.	6,061,818	3,234,604	3,376,413	-	-	-	6,061,818	3,234,604	3,376,413
Pby. Mission Program Fund	250,000	54,614	87,948	289,532	117,535	86,759	539,532	172,149	174,707
Outside Trusts	800,000	757,376	852,972	150,000	96,000	114,000	950,000	853,376	966,972
Jinishian Fund	-	-	-	1,534,197	772,261	851,272	1,534,197	772,261	851,272
Short Term Investment	600,000	392,993	370,938	600,000	171,743	178,362	1,200,000	564,736	549,300
	7,711,818	4,439,587	4,688,271	7,926,069	3,780,345	4,114,846	15,637,887	8,219,932	8,803,117
<b>IV. Other</b>									
Partner Churches and Other	-	-	-	100,000	-	53,432	100,000	-	53,432
Hubbard Press	50,000	-	-	-	-	-	50,000	-	-
Sales: Curriculum	-	-	-	2,155,800	1,085,884	1,256,020	2,155,800	1,085,884	1,256,020
Sales: Program Services	-	-	-	7,963,180	5,177,476	4,907,313	7,963,180	5,177,476	4,907,313
Sales: Resources	-	4,426	15,313	1,625,559	1,036,118	1,028,440	1,625,559	1,040,544	1,043,753
Other Income	-	-	-	-	-	-	-	-	-
	50,000	4,426	15,313	11,844,539	7,299,478	7,245,205	11,894,539	7,303,904	7,260,518
<b>TOTAL RECEIPTS</b>	<b>20,560,422</b>	<b>8,286,616</b>	<b>8,860,697</b>	<b>52,760,004</b>	<b>29,091,502</b>	<b>30,660,293</b>	<b>73,320,426</b>	<b>37,378,118</b>	<b>39,520,990</b>
<b>V. Prior Year Accumulations</b>	<b>2,245,211</b>	<b>2,460,501</b>	<b>1,864,808</b>	<b>13,525,853</b>	<b>482,701</b>	<b>576,396</b>	<b>15,771,064</b>	<b>2,943,202</b>	<b>2,441,204</b>
<b>TTL RCPTS, PY ACCUM &amp; ADJS</b>	<b>22,805,633</b>	<b>10,747,117</b>	<b>10,725,505</b>	<b>66,285,857</b>	<b>29,574,203</b>	<b>31,236,689</b>	<b>89,091,490</b>	<b>40,321,320</b>	<b>41,962,194</b>

Presbyterian Mission Agency  
Expenditures by Entity  
For the Period Ended July 31, 2012  
(After Cost Allocation)

MISSION BUDGET									
BUDGETED ENTITY	UNRESTRICTED			RESTRICTED			GRAND TOTAL		
	Annual Budget	YTD Actual	2011 Actual	Annual Budget	YTD Actual	2011 Actual	Annual Budget	YTD Actual	2011 Actual
<b>I Executive Director</b>									
Executive Administrator	921,128	450,221	110,246	475,108	205,497	206,726	1,396,236	655,718	316,972
	921,128	450,221	110,246	475,108	205,497	206,726	1,396,236	655,718	316,972
<b>II Communication and Funds Dev.</b>									
Creative Services	-	-	-	3,853	2,263	2,258	3,853	2,263	2,258
Mission Resources	710,203	210,958	85,353	1,599,910	1,005,439	925,874	2,310,113	1,216,397	1,011,227
Church Financial Campaign Service	86,229	34,085	104,272	559,756	98,091	183,177	645,985	132,176	287,449
	796,432	245,043	189,625	2,163,519	1,105,793	1,111,309	2,959,951	1,350,836	1,300,934
<b>III Mission</b>									
Deputy Executive Director Office	645,050	368,352	138,466	525,300	182,727	231,223	1,170,350	551,079	369,689
Vocation	454,284	228,127	298,995	1,666,342	259,532	321,828	2,120,626	487,659	620,823
Theology Worship and Education	2,485,183	1,337,702	1,299,509	5,622,058	2,878,666	3,244,319	8,107,241	4,216,368	4,543,828
Evangelism and Church Growth	2,503,778	1,183,327	1,328,804	4,128,814	1,513,156	1,963,888	6,632,592	2,696,483	3,292,692
Compassion, Peace and Justice	3,391,523	1,471,243	1,472,996	17,797,521	7,547,274	8,653,723	21,189,044	9,018,517	10,126,719
World Mission	6,164,912	2,690,945	2,797,874	22,176,846	9,938,978	9,473,369	28,341,758	12,629,923	12,271,243
Racial Ethnic and Women's Ministries	2,923,385	1,348,033	1,578,110	3,710,923	1,400,452	1,167,405	6,634,308	2,748,485	2,745,515
	18,568,115	8,627,729	8,914,754	55,627,804	23,720,785	25,055,755	74,195,919	32,348,514	33,970,509
<b>IV Shared Services</b>									
Finance and Accounting	-	-	-	327,935	191,295	152,268	327,935	191,295	152,268
Information Technology	-	-	-	280,449	142,915	139,120	280,449	142,915	139,120
Presbyterian Distribution Services	-	-	-	1,364,285	778,208	849,293	1,364,285	778,208	849,293
Mail, Print Services	-	-	-	265,000	80,422	91,629	265,000	80,422	91,629
Facilities	-	-	-	465,764	167,245	239,063	465,764	167,245	239,063
	-	-	-	2,703,433	1,360,085	1,471,373	2,703,433	1,360,085	1,471,373
<b>V Other</b>									
Restricted Fund Allocation	-	-	-	-	-	(5,556)	-	-	(5,556)
Insurance	-	-	-	1,393,818	1,235,500	1,232,701	1,393,818	1,235,500	1,232,701
Board of Pensions	181,493	81,901	80,325	2,056,598	1,187,944	1,297,791	2,238,091	1,269,845	1,378,116
ECO Agency	79,053	35,253	31,066	1,801,716	723,761	822,410	1,880,769	759,014	853,476
Mission Partnership	2,259,412	1,306,970	1,399,489	63,861	34,838	44,180	2,323,273	1,341,808	1,443,669
	2,519,958	1,424,124	1,510,880	5,315,993	3,182,043	3,391,526	7,835,951	4,606,167	4,902,406
<b>Total Expenditures</b>	<b>22,805,633</b>	<b>10,747,117</b>	<b>10,725,505</b>	<b>66,285,857</b>	<b>29,574,203</b>	<b>31,236,689</b>	<b>89,091,490</b>	<b>40,321,320</b>	<b>41,962,194</b>

ITEM 219  
FOR INFORMATION

**Monthly Financial Reports – Presbyterian Mission Program Fund (PMPF)**

Financial reports are prepared, analyzed and provided to management for utilization in the decision-making process. The reporting function is essential to make planning and controls effective.

The attached Financials reflect activity through July 31, 2012.

**PRESBYTERIAN CHURCH (U.S.A.)  
PRESBYTERIAN MISSION PROGRAM FUND  
FUNDS COMMITTED FOR SPECIAL PROJECTS  
AS OF JULY 31, 2012**

UNRESTRICTED					
	UNCOMMITTED FUNDS	COMMITTED FOR SPECIAL PROJECTS	PROGRAMMATIC LOAN FUND	COMBINED TOTAL	
1	Balance as of January 1, 2012	18,675,409	3,019,887	828,601	22,523,897
2	Market value adjustment in investments	(340,474)			(340,474)
3	Net increase (decrease) in loans/receivables	54,713		(54,713)	-
4	New allocation	(6,716,311)	6,716,311		-
5	Use of allocations		(692,120)		(692,120)
6	Unused allocations restored	119,987	(119,987)		-
7	Increase (Decrease) YTD	(6,882,085)	5,904,204	(54,713)	(1,032,594)
8	<b>Subtotal</b>	11,793,324	8,924,091	773,888	21,491,303
9	Excess unrestricted revenues/(expenditures) from PMA Budget	(215,290)	(2,245,211)		(2,460,501)
10	<b>Balance July 31, 2012</b>	11,578,034	6,678,880	773,888	19,030,802
11	Reserve requirement:				
	Unrestricted receipts	20,560,422			
	Directed mission support receipts	3,800,000			
	Total	<u>24,360,422</u>			
	30% Reserve requirement	<u>7,308,127</u>			



**PRESBYTERIAN CHURCH (U.S.A.)  
PRESBYTERIAN MISSION PROGRAM FUND  
FUNDS COMMITTED FOR SPECIAL PROJECTS  
AS OF JULY 31, 2012**



GRANTS	Original Designation	Balance 1/1/12	Designated	Payments	Restored	Balance 7/31/12
1 Balance of allocations of \$1,093,000 (4/03), \$814,210 (2/04), \$150,000 (12/04), and reallocations (9/06), (2/08), (10/08), (5/10), & (2/12) to support the Independent Abuse Review Panel						
a. 2011	198,574	119,987			(119,987)	0
b. 2012	116,574	116,574	15,450	(39,656)		92,368
c. 2013			104,537			104,537
2 Sales of Resources		270,598				270,598
3 Allocation of \$574,585 (3/31/2011) for National Mission Partnership Funds (Osborn gift)	574,585	574,585		(574,585)		0
4 Allocation of \$115,625 for World Mission from proceeds from sale of Ithaca, NY property (3/09)	115,625	6,752		(6,752)		0
5 Allocation of \$174,900 for World Mission from sale of Morningside Gardens Apartments (9/09)	174,900	114,935		(44,688)		70,247
6 Allocation (5/10),(10/10) and (9/11) to balance the 2012 Mission Budget (3/11), (5/12)	1,597,759	1,781,597	463,614	(2,245,211)		0
7 Transfer from Plant Fund to Black Pipe SD Property	34,859	34,859		(26,439)		8,420
8 Allocation (5/12) to balance the 2013 Mission Budget	2,117,865		2,117,865			2,117,865
9 Allocation (5/12) to balance the 2014 Mission Budget	4,014,845		4,014,845			4,014,845
<b>10 TOTAL</b>		3,019,887	6,716,311	(2,937,331)	(119,987)	6,678,880

**PRESBYTERIAN CHURCH (U.S.A.)  
SALES OF RESOURCES  
AS OF JULY 31, 2012**

	<u>Balance 1/1/12</u>	<u>Additions</u>	<u>(Payments)</u>	<u>Balance 7/31/12</u>
Deputy Executive Director Communications and Development				
Media Services	-			-
Mission Education & Promotion	182,756.64		-	182,756.64
Church Financial Campaign	-	-		-
Funds Development	<u>3,967.57</u>			<u>3,967.57</u>
Total	186,724.21	0.00	0.00	186,724.21
 Deputy Executive Director - Mission				
Mission	66,574.91			66,574.91
Social Witness Policy	17,298.56			17,298.56
Research Services	<u>0.00</u>		-	<u>-</u>
Total	83,873.47	0.00	0.00	83,873.47
 TOTAL	<u>270,597.68</u>	<u>-</u>	<u>-</u>	<u>270,597.68</u>



**PRESBYTERIAN CHURCH (U.S.A.)  
PROGRAMMATIC LOAN FUND  
AS OF JULY 31, 2012**

<b>RECEIVABLE</b>	<b>Balance 1/1/12</b>	<b>Increase (Decrease)</b>	<b>Balance 7/31/12</b>
Receivable from Congregational Ministries Publishing	828,601	(54,713)	773,888
<b>TOTAL PMPF</b>	<b>828,601</b>	<b>(54,713)</b>	<b>773,888</b>
<b>OTHER RECEIVABLES</b>			
Ghost Ranch Conference Center (Abiquiu & Santa Fe)			1,849,714
Stony Point Center			1,451,537
<b>TOTAL OTHER RECEIVABLES</b>			<b>3,301,251</b>



**PRESBYTERIAN CHURCH (U.S.A.)  
SELF INSURANCE FUND  
AS OF JULY 31, 2012**

1	<b>Balance as of 1/01/12</b>		4,925,784
2	<b>Revenues:</b>		
3	Income from investments	31,036	
4	Unrealized gain (loss)	240,413	
5	<b>Total revenues</b>		271,449
6	<b>Expenditures:</b>		
7	Foundation investment fees	(33)	
8	Shared Services management fees	(5,833)	
9	Risk Management recoveries	(83,374)	
10	Insurance claims paid	20,437	
11	<b>Total expenditures</b>		<u>(68,802)</u>
12	<b>Funds available 7/31/12</b>		<u><u>5,128,431</u></u>



ITEM 220  
FOR INFORMATION

**Subject: Monthly Financial Reports - Curriculum**

Financial reports are prepared, analyzed and provided to management for utilization in the decision-making process. The reporting function is essential to make planning and controls effective.

The attached Congregational Ministries Publishing – Curriculum Publishing Program Area Financials reflect activity through July 31, 2012.

**Presbyterian Church (U.S.A.)  
Congregational Ministries Publishing  
CMP Balance Sheet**

**For the Periods Ending July 31, 2012 and 2011**

	<u>2012</u>	<u>2011</u>
<b>ASSETS</b>		
Accounts Receivable		
Accounts Receivables	221,159	324,707
Inventory PDS	209,787	260,729
Inventory - Work in Process Inventory	51,003	110,276
<b>Total Assets</b>	<b><u>481,949</u></b>	<b><u>695,712</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Accounts Payable	2,097	4,248
Accounts Payable - General Missions	773,888	936,163
<b>Total Liabilities</b>	<b><u>775,985</u></b>	<b><u>940,411</u></b>
<b>Net Assets</b>	<b>(294,036)</b>	<b>(244,699)</b>
<b>Total Liabilities and Net Assets</b>	<b><u>481,949</u></b>	<b><u>695,712</u></b>

Presbyterian Church (U.S.A.)  
Congregational Ministries Publishing  
Summary Income Statement Activity-English Curriculum  
For The Periods Ending July 31, 2012 and 2011

	Year-to-Date 2012			Year-to-Date 2011		
	Budget	Actual	Variance Positive/ (Negative)	Actual	Actual as a % of Year-To- Date Budget	Actual as a % of Annual Budget
<b>Curriculum Sources of Funding</b>						
<b>Sale of Resources</b>						
Gross Sales-Resources	\$ 1,014,133	\$ 835,342	\$ (178,791)	\$ 883,370	82.37%	41.81%
Discounts-Resources	-	(11,398)	(11,398)	(11,970)	0.00%	0.00%
Net Sales-Resources	<b>1,014,133</b>	<b>823,944</b>	<b>(190,189)</b>	<b>871,400</b>	<b>81.25%</b>	<b>41.24%</b>
Cost of Goods Sold and Misc Prod Exp	244,837	187,497	57,340	216,836	76.58%	39.88%
		-				
<b>Curriculum Sale of Resources Gross Margin</b>	<b>769,296</b>	<b>636,447</b>	<b>(132,849)</b>	<b>654,564</b>	<b>82.73%</b>	<b>41.66%</b>
<b>Other Sources of Funding/Revenue</b>						
Fee For Service	-	-	-	-	0.00%	0.00%
Subscription Services - MGB and Ideas	26,250	23,396	(2,854)	26,485	89.13%	51.99%
Revenue from Endowments and ECOs	169,061	147,331	(21,730)	258,441	87.15%	50.84%
Total Other Sources of Funding	<b>195,311</b>	<b>170,727</b>	<b>(24,584)</b>	<b>284,926</b>	<b>87.41%</b>	<b>50.99%</b>
Total Gross Margin-Resources	964,607	807,174	(157,433)	939,490	83.68%	43.34%
Support From General Mission	-	-	-	-	0.00%	0.00%
<b>Total Resources Sales and General Mission Funding</b>	<b>964,607</b>	<b>807,174</b>	<b>(157,433)</b>	<b>939,490</b>	<b>83.68%</b>	<b>42.14%</b>
<b>Summary of Expenses</b>						
Executive Editor's Office-173	230,803	180,406	50,397	229,728	78.16%	45.60%
General Editor's Office-174	214,218	191,520	22,698	181,858	89.40%	52.15%
Marketing-176	239,244	163,792	75,452	216,398	68.46%	39.94%
Point/Resource Center-177	105,338	91,568	13,770	102,150	86.93%	50.71%
Managing Editor's Office-178	82,890	77,734	5,156	73,292	93.78%	54.70%
<b>Total Expenses</b>	<b>872,493</b>	<b>705,020</b>	<b>167,473</b>	<b>803,426</b>	<b>80.81%</b>	<b>47.14%</b>
<b>NET SURPLUS/(DEFICIT) FROM OPERATIONS PRIOR TO ALLOCATIONS</b>	<b>92,114</b>	<b>102,154</b>	<b>10,040</b>	<b>136,064</b>	<b>110.90%</b>	<b>-24.33%</b>
Shared Services Allocations Office-171	244,940	239,403	5,537	238,089	97.74%	57.01%
<b>NET SURPLUS/(Shortfall) From Operations</b>	<b>(152,826)</b>	<b>(137,249)</b>	<b>15,577</b>	<b>(102,025)</b>	<b>89.81%</b>	<b>-100.00%</b>

Presbyterian Church (U.S.A.)  
Language Resources - CMP  
Summary Income Statement Activity  
For The Periods Ending July 31, 2012 and 2011

	2012 Year-To-Date			2011 Year-To-Date		2012	2012
	Budget	Actual	Variance Positive/ (Negative)	Actual	Actual as a % of Year-To-Date Budget	Actual as a % of Annual Budget	
<b>Language Resources Sources of Funding</b>							
<b>Sale of Resources</b>							
Gross Sales-Resources	\$ 88,500	\$ 75,546	\$ (12,954)	\$ 90,498	85.36%	47.81%	
Discounts-Resources	-	-	-	-	0.00%	0.00%	
Net Sales-Resources	88,500	75,546	(12,954)	90,498	85.36%	47.81%	
Cost of Goods Sold and Misc Prod Exp	43,142	37,442	5,700	48,310	86.79%	45.38%	
<b>Curriculum Sale of Resources Gross Margin</b>	<b>45,358</b>	<b>38,104</b>	<b>(7,254)</b>	<b>42,188</b>	84.01%	50.47%	
<b>Other Sources of Funding/Revenue</b>							
Fee For Service	-	-	-	805			
Subscription Services -	-	-	-	-			
Revenue from ECOs and Endowments	10,795	15,667	4,872	8,392	145.13%	84.69%	
Total Other Revenues	10,795	15,667	4,872	9,197	145.13%	84.69%	
Total Gross Margin-Resources	56,153	53,771	(2,382)	51,385	95.76%	57.20%	
Support From General Mission	174,550	156,782	(17,768)	142,672	89.82%	52.00%	
<b>Total Resources Sales and General Mission Funding</b>	<b>230,703</b>	<b>210,553</b>	<b>(20,150)</b>	<b>194,057</b>	91.27%	53.24%	
<b>Summary of Expenses</b>							
Korean Development Office-172	109,169	107,167	2,002	94,273	98.17%	57.26%	
Spanish Development Office-175	101,567	83,421	18,146	79,989	82.13%	47.91%	
<b>Total Expenses</b>	<b>210,736</b>	<b>190,588</b>	<b>20,148</b>	<b>174,262</b>	90.44%	52.76%	
<b>NET SURPLUS/(DEFICIT) FROM OPERATIONS PRIOR TO ALLOCATIONS</b>							
	<b>19,965</b>	<b>19,966</b>	<b>(0)</b>	<b>19,795</b>	100.00%	58.34%	
Shared Services Allocations Office-172	9,983	9,983	-	10,967	100.00%	58.33%	
Shared Services Allocations Office-175	9,982	9,982	-	8,829	100.00%	58.33%	
<b>NET SURPLUS/(DEFICIT) VARIANCE FROM BUDGET</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>			

ITEM 221  
FOR INFORMATION

**Endowments and Gifts Report**  
**Additions and New Funds Received March 2012 — June 2012**

The attached report is for receipts by the Foundation of terminated deferred giving arrangements, bequests or living gifts.

The allocation and classification of additions and new funds received from March 2012 — June 2012, as set forth in the report is for information to the Finance Committee and the Presbyterian Mission Agency Board.

**Endowments and Gifts Report**  
**Additions and New Funds Received March 2012 — June 2012**

Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
1. 058840	17,542.35	C		Theology Worship and Education	PC(USA) - Reinvest income until principal reaches \$2 million or until year 2040, whichever comes first; then income to Theological Education Fund for enhancement of general student financial assistance fund for qualified and worthy students; any income not expended in the year it is earned for general student financial assistance fund shall be added to general operating fund	A
2. 094021	696.16	C		World Mission	PC(USA) - Income to General Assembly for work of Global Education and International Leadership Development of Worldwide Ministries Division, or its successor for its international educational mission efforts in Ethiopia, with preferences	A
3. 059065	50.00	C(P)	A	World Mission	PC(USA) - Income to the Near East School of Theology in Beirut, Lebanon, for fulfilling Board Action B-2000-6	A
4. 058841	17,542.35	C(P)	B	Foundation	Muskingum College - Reinvest until principal reaches \$2 million; then income to Muskingum College for student assistance	A
5. 058943	15,036.31	C(P)	B	Foundation	Wooster College - Reinvest until principal reaches \$2 million; then income to Wooster College for student assistance	A
6. 202572	25.00	C(P)	B	Foundation	Louisville Presbyterian Theological Seminary - To sustain ongoing need for textbook support of students at LPTS; in event Board of Trustees, in its sole discretion, determines that use of funds for above stated purpose is no longer appropriate, necessary, practical, or possible of performance, or for other good and lawful reason, said purpose should be changed, said Board of Trustees may use funds for such other closely related purposes as said Board, in its sole discretion, determines will best promote and support the mission of the institution	A
7. 054800	19,515.27	D		World Mission	PC(USA) - Solely for foreign medical missionary work	A
8. 057696	3,399.81	D		World Mission	PC(USA) - "EIGHTH...[establishes a \$100,000 trust for St. Paul Presby Church, Philadelphia, PA]; in the event said Church shall go out of existence, I give said net income unto the Board of Foreign Missions for missionary work of PC(USA) or its successors	A
9. 057697	4,000.00	D		World Mission	PC(USA) - For overseas work of Commission on Ecumenical Mission and Relations	A

**Endowments and Gifts Report**  
**Additions and New Funds Received March 2012 — June 2012**

Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination	
10.	057723	3,130.28	D	World Mission	PC(USA) - Preparation of Christian students born outside the USA desiring to enter Christian missionary work or work complementary to the missionary program in their native countries and requiring funds to be educated either within US or in educational institutions under jurisdiction of board located outside of continental US; it being duty of board to determine need and usefulness of such students in overall Christian program of all denominations (see trust agreement for restriction in its entirety)	A	
11.	057726	13,581.99	D	World Mission	COEMAR PC(USA) - Exclusively in aid of charitable medical or surgical work in foreign missions	A	
12.	061301	4,946.39	D	World Mission	PC(USA) - Income to be paid to the Home Missionary Board for Sabbath School work in the PCUSA, or its successor, to be expended by said Board for the following purposes (see copy of will for restriction in its entirety)	A	
13.	070969	6,551.31	D	Theology Worship & Education	PC(USA) - For educational, benevolent and charitable programs of church as directed by General Assembly	A	
14.	200226	176.97	D	Racial Ethnic & Women's Ministries	PC(USA) - To be used for purposes of Board of Home Missions of United Presbyterian Church of North America	A	
15.	202230	4,600.00	D	Deputy Executive Director for Mission	PC(USA) - Mission Work	A	
16.	061300	6,982.56	L	Church Loans	PC(USA), A Corp - For construction of a Sunday School Building	A	
17.	102376	66.50	F	GA Unrestricted	PC(USA) - Unrestricted	A	
18.	000048	3,187.42	D(P)	C	Foundation	Millikin University - Addition to W. R. McGaughey Scholarship Fund	T
19.	102373	132,117.88	OTGA	GA Unrestricted	PC(USA) - Unrestricted	A	
20.	102285	299.80	OTGA	GA Unrestricted	BNM PC(USA) - Unrestricted	A	
21.	102287	423.24	OTGA	GA Unrestricted	PC(USA) - Unrestricted	A	
22.	102288	9,484.59	OTGA	GA Unrestricted	BNM PC(USA) - Unrestricted	A	
23.	102289	15,155.53	OTGA	GA Unrestricted	PC(USA) - Unrestricted	A	

**Endowments and Gifts Report**  
**Additions and New Funds Received March 2012 — June 2012**

Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
24. 102291	1,305.72	OTGA		GA Unrestricted	BNM PC(USA) - Unrestricted	A
25. 102317	7,002.34	OTGA		GA Unrestricted	BNM PC(USA) - Unrestricted	A
26. 102327	118.50	OTGA		GA Unrestricted	PC(USA) - Unrestricted Undesignated	A
27. 200225	882.72	OTGA		GA Unrestricted	BFM PC(USA) - Unrestricted	A
28. 200260	13,504.43	OTGA		GA Unrestricted	BHM PC(USA) - 2/5 - Unrestricted	A
29. 200261	6,752.21	OTGA		GA Unrestricted	COEMAR - 1/5 - Unrestricted	A
30. 200262	6,752.21	OTGA		GA Unrestricted	BCE PC(USA) - 1/5 - Unrestricted	A
31. 200276	405.81	OTGA		GA Unrestricted	BNM PC(USA) - 1/3 - Unrestricted	A
32. 200277	405.80	OTGA		GA Unrestricted	COEMAR PC(USA) - 1/3 BFM - Unrestricted	A
33. 200285	838.01	OTGA		GA Unrestricted	COEMAR PC(USA) - 1/4 BFM - Unrestricted	A
34. 200286	838.01	OTGA		GA Unrestricted	BHM PC(USA) - 1/4 - Unrestricted	A
35. 058734	35.00	C		World Mission	PC(USA) - Income for use by Board of Presbyterian Men to promote worldwide mission	A
36. 058886	100.00	C		Theology Worship & Education	PC(USA) - Income used to foster renewed spiritual vitality in the church and assisting Presbyterians, both lay and clergy, in finding presence of God in everyday life and in practicing faithful discipleship	A
37. 061214	238,728.51	C		Evangelism & Church Growth	PC(USA) - For new church development within U.S. through General Assembly agency of United Presby Church in U. S.A., which is responsible for work; income from gift considered to be "outside the budget" and shall not be equalized	A
38. 094021	1,896.16	C		World Mission	PC(USA) - Income to General Assembly for work of Global Education and International Leadership Development of Worldwide Ministries Division, or its successor for its international educational mission efforts in Ethiopia, with preferences	A



**Endowments and Gifts Report**  
**Additions and New Funds Received March 2012 — June 2012**

Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination	
39.	202572	25.00	C(P)	B	Foundation	Louisville Presbyterian Theological Seminary - To sustain ongoing need for textbook support of students at LPTS; in the event the Board of Trustees, in its sole discretion, determines that use of funds for above stated purpose is no longer appropriate, necessary, practical, or possible of performance, or for other good and lawful reason, said purpose should be changed, said Board of Trustees may use these funds for such other closely related purposes as said Board, in its sole discretion, determines will best promote and support mission of institution	A
40.	057356	720.00	D		Evangelism & Church Growth/Vocation	PC(USA) - For educational purposes among mountain children	A
41.	057534	390.00	D		Evangelism & Church Growth	BNM PC(USA) - Appalachia; for benefit of poor white population of mountain regions of States of West Virginia, Tennessee and Kentucky	A
42.	057699	515.25	D		Racial Ethnic & Women's Ministries	PC(USA) – Ethnic U.S. Teacher Aid; To Board of Home Missions of Presbyterian Church in the USA, incorporated April 19, 1872 by Act of the Legislature of the State of New York, same to be applied only towards payment of salaries of teachers, in work of Women's Board	A
43.	057726	13,581.99	D		World Mission	COEMAR PC(USA) - Exclusively in aid of charitable medical or surgical work in foreign missions	A
44.	057809	610.01	D		Vocation	BCE PC(USA) - To be used and applied to assistance of needy students preparing for Christian ministry	A
45.	058207	688.45	D		World Mission	PC(USA) – Foreign missions	A
46.	061302	4,221.14	D		Racial Ethnic & Women's Ministries	PC(USA) - Developing and training persons for leadership in negro race in the United States; if, in discretion of BNM of the PC, purpose is not feasible or is unnecessary, income so paid to it shall be feasible or is unnecessary, income so paid to it shall be used by Board for such educational and charitable purposes as it shall deem best, having regard particularly to its most urgent needs; decision of said Board shall be final and binding upon all persons in interest	A

**Endowments and Gifts Report**  
**Additions and New Funds Received March 2012 — June 2012**

Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
47.	061303	4,221.13	D	Racial Ethnic & Women's Ministries	PC(USA) - Developing and training persons for leadership among American Indians; if, in opinion of BNM of the PC, purpose is not feasible or is unnecessary, income paid to it shall be used by Board for such educational and charitable purposes as it deems best; having regard particularly to its most urgent needs; decision of Board final and binding upon all persons in interest	A
48.	061304	9,666.63	D	Vocation	PC(USA) BNM - I request (but do not direct) that BNM shall apply \$2,000 annually for maintenance, repair and operation of Drs. Home at Embudo Hospital, Embudo, NM, so long as (i) hospital shall be owned and operated by BNM of the United PCUSA, and (ii) Board in its discretion considers work of Hospital is furthering Board's general missionary purposes; further request (but do not direct) that portion of share as is not applied for Drs. Home at Embudo Presby Hospital shall be applied by Board for Warren H. Wilson Jr. College, a NC corp. located at Swannanoa, NC, so long as (i) College shall continue an affiliation with Board and (ii) Board in its discretion considers work of College is furthering Board's general missionary purposes (see copy of will for restriction in its entirety)	A
49.	061309	45,000.00	D	Evangelism & Church Growth	Home Missions PC(USA) - It is my intention and desire that mission churches and schools established as hereinabove [Board of Church Erection Fund of the General Assembly of the Presbyterian Church in the USA] provided for shall be known and designated as "The Charles K. Smith Chain of Mission Churches and Schools," and that preference shall be given in the use of said income by said organizations to the USA and the colonial possessions thereof, and to the Republic of Mexico, if in the judgment of the Trustees of the General Assembly [Presbyterian Foundation] it is desirable to do so (see copy of will for restriction in its entirety)	A
50.	063182	4,220.59	D	Vocation	BCE PC(USA) - Scholarship aid to needy students attending Princeton Seminary at Princeton, NJ, and such other seminaries as Board may from time to time designate	A

**Endowments and Gifts Report**  
**Additions and New Funds Received March 2012 — June 2012**

Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
51. 063184	10,000.00	D		Theology Worship & Education/Racial Ethnic & Women's Ministries	PC(USA), A Corp - Christian Education - For purchase and distribution of Bibles, tracts, hymn books and for purchase in whole or in part of libraries for missionaries	A
52. 070969	17,457.59	D		Theology Worship & Education	PC(USA) - For educational, benevolent and charitable programs of church as directed by General Assembly	A
53. 102301	10,000.00	D		Racial Ethnic & Women's Ministries	PC(USA) - To be used as Board [Women's General Missionary Society of United Presby Church of North America] may direct	A
54. 200224	16,742.49	D		Evangelism & Church Growth	PC(USA) - For purpose of publication and extension of Gospel of Jesus Christ on continent of North America by employment and support of ministers and missionaries, erection of church edifices, establishing	A
55. 200441	782.02	D		Racial Ethnic & Women's Ministries	PC(USA) - For purposes of Board of Home Missions of United Presbyterian Church of North America	A
56. 200442	390.79	D		Racial Ethnic & Women's Ministries	PC(USA) - For purposes of Board of Freedmen's Missions of United Presbyterian Church of North America	A
57. 200443	782.02	D		Evangelism & Church Growth	PC(USA) - For purposes of Board of Church Extension of the United Presbyterian Church of North America	A
58. 200444	782.01	D		Racial Ethnic & Women's Ministries	PC(USA) - For purposes of Women's General Missionary Society of United Presbyterian Church of North America	A
59. 202525	0.13	D		Deputy Executive Director for Mission	PC(USA) - Fifteen percent (15%) of such amount to and for benefit of PRESBYTERIAN BOARD OF NATIONAL MISSIONS; for international evangelism	A
60. 057726	13,581.99	D		World Mission	COEMAR PC(USA) - Exclusively in aid of charitable medical or surgical work in foreign missions	A

**Endowments and Gifts Report**  
**Additions and New Funds Received March 2012 — June 2012**

<b>Established Fund Reference</b>	<b>Amount</b>	<b>Class</b>	<b>Type</b>	<b>Assigned Program Area/Entity</b>	<b>Restriction</b>	<b>New Fund/ Addition/ Termination</b>
61. 061951	45,000.00	L		Church Loans	BNM PC(USA) - Church Erection Fund - It is my intention and desire that mission churches and schools established as hereinabove [Board of Church Erection Fund of the General Assembly of the Presbyterian Church in the USA] provided for shall be known and designated as "The Charles K. Smith Chain of Mission Churches and Schools," and that preference shall be given in the use of said income by said organizations to the USA and the colonial possessions thereof, and to the Republic of Mexico, if in the judgment of the Trustees of the General Assembly [Presbyterian Foundation] it is desirable to do so (see copy of will for restriction in its entirety)	A
62. 102376	613.19	F		GA Unrestricted	BNM PC(USA) - Unrestricted	T
63. 102376	69,520.74	F		GA Unrestricted	PC(USA) - Unrestricted	T
64. 000048	549.81	D(P)	C	Foundation	Hastings College Foundation - Unrestricted	T
65. 102373	34,527.45	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
66. 102298	22,485.48	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
67. 102299	2,409.87	OTGA		GA Unrestricted	BNM PC(USA) - Unrestricted	A
68. 200223	5,580.83	OTGA		GA Unrestricted	BFM PC(USA) - Unrestricted	A
69. 200241	2.50	OTGA		GA Unrestricted	COEMAR PC(USA) - Unrestricted	A
70. 200242	2.50	OTGA		GA Unrestricted	BHM PC(USA) - Unrestricted	A
71. 200254	1,809.25	OTGA		GA Unrestricted	1/4 income to BFM (COEMAR) PC(USA) - Unrestricted	A
72. 200255	1,802.25	OTGA		GA Unrestricted	1/4 income to BNM PC(USA) - Unrestricted	A
73. 200290	5,699.05	OTGA		GA Unrestricted	BNM PC(USA) - Unrestricted	A
74. 200291	5,699.06	OTGA		GA Unrestricted	COEMAR PC(USA) - Unrestricted	A
75. 200292	5,699.06	OTGA		GA Unrestricted	BCE PC(USA) - Unrestricted	A

**Endowments and Gifts Report**  
**Additions and New Funds Received March 2012 — June 2012**

Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
76. 200440	3,909.20	OTGA		GA Unrestricted	BFM PC(USA) - Unrestricted	A
77. 202096	120.32	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
78. 057275	6,086.70	C		World Mission	COEMAR PC(USA) - Request, but do not direct, that Commission use income from endowment fund created by Article Eleventh hereof for maintenance of a free dispensary and free clinic, and, as far as available income allows, with staff of nurses and devoted men of high character, to visit Armenian families, especially those having any sick members, to help... see document, restrictions continue for 3 pages	A
79. 058641	50,000.00	C		World Mission	Global Missions Division - used only for foreign missions	A
80. 059012	100.00	C		Compassion, Peace & Justice	PC(USA) - Income to be used for provision and/or distribution of clean water at Presbyterian or Presbyterian partnership mission sites such as, but not limited to, well drilling equipment, water treatment, or water storage	A
81. 094021	100,209.30	C		World Mission	PC(USA) - Income to General Assembly for work of Global Education and International Leadership Development of Worldwide Ministries Division, or its successor for its international educational mission efforts in Ethiopia, with preferences	A
82. 100687	100.00	C		Compassion, Peace & Justice	PC(USA) - Reinvest income into principal until principal reaches \$10,000; once fund reaches \$10,000 Foundation shall pay net income quarterly according to following schedule: principal market value charitable beneficiaries \$10,000-\$19,999, 100% to GA of PC(USA) for Disaster and Emergency Services; \$20,000-\$29,999, 50% to GA of PC(USA) for Disaster and Emergency Services, 50% to Univ. of Missouri, Columbia, MO for its scholarship fund; \$30,000-\$39,999, 34% to GA of PC(USA) for Disaster Emergency Services, 33% to Univ. of Missouri for its scholarship fund, 33% to GA of PC(USA) for Racial Ethnic Advocacy	A
83. 202793	5,158.27	C		Deputy Executive Director for Mission	PC(USA) - To Global Mission of PCUSA to be used for foreign missions	T
84. 057578	75.00	C(P)	B	Foundation	University of Dubuque Theological Seminary - Income to UDTS for student scholarship fund	A

**Endowments and Gifts Report**  
**Additions and New Funds Received March 2012 — June 2012**

Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
85. 202572	25.00	C(P)	B	Foundation	Louisville Presbyterian Theological Seminary - To sustain ongoing need for textbook support of students at LPTS; in event Board of Trustees, in its sole discretion, determines that use of funds for above stated purpose is no longer appropriate, necessary, practical, or possible of performance, or for other good and lawful reason, said purpose should be changed, said Board of Trustees may use funds for such other closely related purposes as said Board, in its sole discretion, determines will best promote and support the mission of the institution	A
86. 057533	390.00	D		Deputy Executive Director for Mission	Board of Christian Education PC(USA) NY - to BCE of the PCUSA, to be used in the Western and Southwestern parts of the USA and Alaska for following purposes: to be used instead by the GAMC or its successor to create resources for use by churches to assist in providing Christian education, preferably to unchurched persons, and to assist churches in promoting such Christian education work [per 6/21/2011 cy pres order]; I hereby order and direct that no portion of this legacy shall be used for work among negroes	A
87. 057717	10,321.44	D		Deputy Executive Director for Mission	BHM PC(USA) - [Per 6/21/2011 cy pres order] Modified so that income may be used instead by GAMC or its successor to create resources for use by churches to assist in providing Christian education, preferably to unchurched persons, and to assist churches in promoting such Christian education work	A
88. 057730	437.55	D		Vocation	BCE NY PC(USA) - Christian education; preference, ministry students PBY Western NY	A
89. 057968	1,303.91	D		Compassion, Peace & Justice	PC(USA) - Principal and income to General Assembly of the PC(USA) for Presbyterian Hunger Program	A
90. 058208	4,864.00	D		World Mission	PC(USA) - Mission work outside USA	A
91. 058209	4,864.00	D		Racial Ethnic & Women's Ministries	PCUSA - Mission work inside U.S.A.	A

**Endowments and Gifts Report**  
**Additions and New Funds Received March 2012 — June 2012**

Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
92.	061309	27,000.00	D	Evangelism & Church Growth	Home Missions PC(USA) - It is my intention and desire that mission churches and schools established as hereinabove [Board of Church Erection Fund of the General Assembly of the Presbyterian Church in the USA] provided for shall be known and designated as "The Charles K. Smith Chain of Mission Churches and Schools," and that preference shall be given in the use of said income by said organizations to the USA and the colonial possessions thereof, and to the Republic of Mexico, if in the judgment of the Trustees of the General Assembly [Presbyterian Foundation] it is desirable to do so (see copy of will for restriction in its entirety)	A
93.	063184	6,000.00	D	Theology Worship & Education/Racial Ethnic & Women's Ministries	PC(USA), A Corp - Christian Education - For purchase and distribution of Bibles, tracts, hymn books and for purchase in whole or in part of libraries for missionaries	A
94.	070969	37,797.01	D	Theology Worship & Education	PC(USA) - For educational, benevolent and charitable programs of church as directed by General Assembly	A
95.	061951	27,000.00	L	Church Loans	BNM PC(USA) - Church Erection Fund - It is my intention and desire that mission churches and schools established as hereinabove [Board of Church Erection Fund of the General Assembly of the Presbyterian Church in the USA] provided for shall be known and designated as "The Charles K. Smith Chain of Mission Churches and Schools," and that preference shall be given in the use of said income by said organizations to the USA and the colonial possessions thereof, and to the Republic of Mexico, if in the judgment of the Trustees of the General Assembly [Presbyterian Foundation] it is desirable to do so (see copy of will for restriction in its entirety)	A
96.	102376	29,715.19	F	GA Unrestricted	PC(USA) - Unrestricted	T
97.	Q0099	563.96	F	Deputy Executive Director for Mission	PC(USA) - Worldwide Ministry Division	T
98.	Q0098	232.14	F	Deputy Executive Director for Mission	PC(USA) - Congregational Ministries Division	T

**Endowments and Gifts Report**  
**Additions and New Funds Received March 2012 — June 2012**

Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
99. Q0097	525.89	F		Deputy Executive Director for Mission	PC(USA) - For your work with the Hokuriku Gakuin School, Kanazawa, Mitsukoji, Japan	T
100. Q0096	257.79	F		Deputy Executive Director for Mission	PC(USA) - for Overseas Missions of PC(USA)	T
101. 000048	41,739.85	D(P)	C	Foundation	Columbia Theological Seminary - To establish a Kline Fund for the support of the archives of the Seminary in the John Bulow Campbell Library	T
102. 000048	159.41	D(P)	C	Foundation	Warren Wilson College - Unrestricted	T
103. 000048	2,732.78	D(P)	C	Foundation	Princeton Theological Seminary - Unrestricted	T
104. 102373	26,052.21	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
105. 102316	9,098.10	OTGA		GA Unrestricted	PCUSA - Unrestricted	A
106. 200241	2.50	OTGA		GA Unrestricted	COEMAR PC(USA) - Unrestricted	A
107. 200242	2.50	OTGA		GA Unrestricted	BHM PC(USA) - Unrestricted	A
108. 200248	669.06	OTGA		GA Unrestricted	COEMAR PC(USA) - Income to general foreign missions of PC(USA)	A
109. 200249	669.06	OTGA		GA Unrestricted	Income to general Board of Home Missions	A
110. 200258	503.10	OTGA		GA Unrestricted	PC(USA) - 23.5% income to COEMAR	A
111. 200259	503.10	OTGA		GA Unrestricted	PC(USA) - 23.5% income to BNM	A
112. 200263	147.94	OTGA		GA Unrestricted	PC(USA) - 50% BNM - Northern Church IRG	A
113. 200264	147.93	OTGA		GA Unrestricted	PC(USA) - 50% income to COEMAR PC(USA)	A
114. 200270	13.50	OTGA		GA Unrestricted	.0860388 of net to BNM for memorial fund of Frederick D. Secor Family	A
115. 200271	12.54	OTGA		GA Unrestricted	.0799732 of net to BCE for Memorial Fund of Frederick D. Secor Family	A
116. 200283	1,801.66	OTGA		GA Unrestricted	PC(USA) COEMAR - 1/2 BFM - Unrestricted	A
117. 200284	1,801.65	OTGA		GA Unrestricted	PC(USA) BHM - 1/2 BHM - Unrestricted	A



**Endowments and Gifts Report**  
**Additions and New Funds Received March 2012 — June 2012**

Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
118. 200288	10,321.44	OTGA		GA Unrestricted	PC(USA) COEMAR - 1/4 net income to BFM	A
119. 200289	10,321.44	OTGA		GA Unrestricted	PC(USA) BHM - 1/4 net income to BHM	A
120. 058734	30.00	C		World Mission	PC(USA) - Income for use by Board of Presbyterian Men to promote worldwide mission	A
121. 059012	100.00	C		Compassion, Peace & Justice	PC(USA) - Income to be used for provision and/or distribution of clean water at Presbyterian or Presbyterian partnership mission sites such as, but not limited to, well drilling equipment, water treatment, or water storage	A
122. 094021	1,015.95	C		World Mission	PC(USA) - Income to General Assembly for work of Global Education and International Leadership Development of Worldwide Ministries Division, or its successor for its international educational mission efforts in Ethiopia, with preferences	A
123. 057578	75.00	C(P)	B	Foundation	University of Dubuque Theological Seminary - Income to UDTS for student scholarship fund	A
124. 058320	40.00	C(P)	B	Foundation	Income to Muskingum College - Unrestricted	A
125. 058979	100.00	C(P)	B	Foundation	Presbyterian Women PC(USA) Inc - Reinvest until corpus equals \$500,000, then income to Widening the Circle Restricted Expendable Fund (#58981)	A
126. 202572	25.00	C(P)	B	Foundation	Louisville Presbyterian Theological Seminary - To sustain ongoing need for textbook support of students at LPTS; in event Board of Trustees, in its sole discretion, determines that use of funds for above stated purpose is no longer appropriate, necessary, practical, or possible of performance, or for other good and lawful reason, said purpose should be changed, said Board of Trustees may use funds for such other closely related purposes as said Board, in its sole discretion, determines will best promote and support the mission of the institution	A
127. 054800	78,216.27	D		World Mission	PC(USA) - Solely for foreign medical missionary work	A
128. 057665	5,000.00	D		World Mission	PC(USA) - To finance Christian endeavors of the Division of International Missions of the Presbyterian Church U.S.	A

**Endowments and Gifts Report**  
**Additions and New Funds Received March 2012 — June 2012**

<b>Established Fund Reference</b>	<b>Amount</b>	<b>Class</b>	<b>Type</b>	<b>Assigned Program Area/Entity</b>	<b>Restriction</b>	<b>New Fund/ Addition/ Termination</b>
129. 057696	3,399.80	D		World Mission	PC(USA) - "EIGHTH...[establishes a \$100,000 trust for St. Paul Presby Church, Philadelphia, PA]; in the event said Church shall go out of existence, I give said net income unto the Board of Foreign Missions for missionary work of PC(USA) or its successors	A
130. 057723	3,130.28	D		World Mission	PC(USA) - Preparation of Christian students born outside the USA desiring to enter Christian missionary work or work complementary to the missionary program in their native countries and requiring funds to be educated either within US or in educational institutions under jurisdiction of board located outside of continental US; it being duty of board to determine need and usefulness of such students in overall Christian program of all denominations (see trust agreement for restriction in its entirety)	A
131. 057726	13,581.99	D		World Mission	COEMAR PC(USA) - Exclusively in aid of charitable medical or surgical work in foreign missions	A
132. 061301	4,946.39	D		World Mission/RFOC	PC(USA) - Income to be paid to the Home Missionary Board for Sabbath School work in the PCUSA, or its successor, to be expended by said Board for the following purposes (see copy of will for restriction in its entirety)	A
133. 070969	12,393.82	D		Theology Worship & Education	PC(USA) - For educational, benevolent and charitable programs of church as directed by General Assembly	A
134. 102301	11,932.60	D		Racial Ethnic & Women's Ministries	PC(USA) - To be used as Board [Women's General Missionary Society of United Presby Church of North America] may direct	A
135. 200226	176.97	D		Racial Ethnic & Women's Ministries	PC(USA) - To be used for purposes of Board of Home Missions of United Presbyterian Church of North America	A
136. 202814	5,552.04	D		World Mission	PC(USA) - For Worldwide Ministries Division, for its work with the School of Theology of Doshisha University, Kyoto, Japan, through its affiliation with Nihon Kirisuto Kyodan (United Church of Christ in Japan)	T
137. 061300	6,982.56	L		Church Loans	PC(USA), A Corp - For construction of a Sunday School Building	A
138. 102376	2,586.31	F		GA Unrestricted	BNM PC(USA) - Unrestricted	T

**Endowments and Gifts Report**  
**Additions and New Funds Received March 2012 — June 2012**

Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
139. Q0100	2,379.44	F		Deputy Executive Director for Mission	PC(USA) - For work with the Eglwys Bresbyteraidd Cymru as a memorial for Gwilyn G Lloyd	T
140. Q0102	2,379.44	F		Deputy Executive Director for Mission	PC(USA) - For Worldwide Ministries Division, for the Ecumenical Development Cooperative Society	T
141. 102375	3,172.59	F		Deputy Executive Director for Mission	PC(USA) - For Stony Point Center	T
142. 102375	921.53	F		Deputy Executive Director for Mission	PC(USA) - Worldwide Ministries Division for Hunger ministries of PC(USA)	T
143. 102375	1,917.93	F		Deputy Executive Director for Mission	PC(USA) - Worldwide Ministries Division for Hunger ministries of PC(USA)	T
144. 000048	56,565.34	D(P)	C	Foundation	Tusculum College - For use as determined by your Board of Trustees	T
145. 102373	39,146.08	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
146. 070773	44,340.00	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
147. 094159	45,157.38	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
148. 102285	106.39	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
149. 102288	9,484.59	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
150. 102291	1,305.72	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
151. 102315	3,433.55	OTGA		GA Unrestricted	PC(USA) - to Board of Home Missions of PC(USA) incorporated April 19, 1872, by act of the Legislature of State of New York	A
152. 102317	7,002.34	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
153. 102325	81,417.31	OTGA		GA Unrestricted	COEMAR - to be expended for missions	A
154. 200225	882.72	OTGA		GA Unrestricted	BFM PC(USA) - Unrestricted	A
155. 200260	13,504.43	OTGA		GA Unrestricted	BHM PC(USA) - 2/5 - Unrestricted	A
156. 200261	6,752.21	OTGA		GA Unrestricted	COEMAR - 1/5 - Unrestricted	A

**Endowments and Gifts Report**  
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Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
157.	200262	6,752.21	OTGA	GA Unrestricted	BCE PC(USA) - 1/5 - Unrestricted	A
158.	200276	405.80	OTGA	GA Unrestricted	BNM PC(USA) - 1/3 - Unrestricted	A
159.	200277	405.81	OTGA	GA Unrestricted	BFM PC(USA) - 1/3 - Unrestricted	A
160.	200285	838.01	OTGA	GA Unrestricted	BFM PC(USA) - 1/4 - Unrestricted	A
161.	200286	838.01	OTGA	GA Unrestricted	BHM PC(USA) - 1/4 - Unrestricted	A
Total		1,816,007.66				

**Endowments and Gifts Report  
Additions and New Funds Received March 2012 — June 2012**

<u>Class</u>	
A	General Endowment - Permanent fund; income available for general use; income is part of the Unrestricted budget
C	Specific Endowment - Permanent fund; income is part of the budget; donor restrictions limit or prefer the use of the income to specific purposes
C(P)	Specific Endowment Pass-Through - Permanent fund; income is not budgeted, but is earned and paid out; donor restrictions limit use of the income to specific non-GA entities
D	Restricted Expendable - Entire fund balance can be used; is part of the budget; donor restrictions limit use to specific purposes
D(P)	Restricted Expendable Pass-Through - Expendable fund. Entire fund balance can be used. Is not budgeted; is ultimately paid out in full; donor restrictions limit use to specific non-GA entities
F	Unrestricted Undesignated - No donor restrictions limiting use of fund; gifts are placed in Unrestricted income account
L	Loan Fund - Fund balance and/or income can be used for student or church loans as designated by the donor
Z	"Z" Fund - Shared per GAC/FDN agreement
CLP	Church Loan Program
DMF	Designated Memorial Fund - A permanent fund which benefits an entity or governing body other than the General Assembly
OTGA	Outside Trust, General Assembly
RRPOG	Restricted Received and Paid Out General Assembly
T	Termination (new gift as a result of a Gift Annuity Agreement)
URPOG	Unrestricted Received and Paid Out General Assembly

Pass-Through Type

A	Determination required and/or overseas; to be paid by ministry division
B	No determination required; to be paid by Foundation
C	Foundation D(P) Pass through type C paid by Foundation

**Endowments and Gifts Report**  
**Additions and New Funds Received March 2012 — June 2012**

<b>Class</b>	<b>Presbyterian Mission</b>	<b>Overseas Entities</b>	<b>Other Entities</b>	<b>Total Amount</b>
A	0.00	0.00	0.00	0.00
C	421,798.40	0.00	0.00	421,798.40
C(P)	0.00	50.00	32,968.66	33,018.66
D	445,564.32	0.00	0.00	445,564.32
D(P)	0.00	0.00	104,934.61	104,934.61
F	114,852.64	0.00	0.00	114,852.64
L	85,965.12	0.00	0.00	85,965.12
Z	0.00	0.00	0.00	0.00
OTGA	609,873.91	0.00	0.00	609,873.91
	<u>1,678,054.39</u>	<u>50.00</u>	<u>137,903.27</u>	<u>1,816,007.66</u>

**ITEM 222  
FOR INFORMATION**

**Subject: REPORT OF THE COORDINATED LOAN PROGRAM**

Presbyterian Church (U.S.A.) Investment & Loan Program, Inc.  
James B. Rea, Jr., Chair of the Board  
James L. (Jay) Hudson, President

The Coordinated Loan Program is a combination of the Investment and Loan Program and the Church Loan Program. This represents the total lending of the General Assembly for capital projects in congregations and presbyteries. We are currently administering a disbursed loan portfolio of \$180.7 million and a pipeline of \$16.7 million in closed loans not yet disbursed and commitments not yet closed. The total portfolio under management dropped to \$197.4 million. This is down \$3.1 million since December 31, 2011. We are seeing a decrease in the number of loan applications and the size of the projects which congregations are willing to tackle.

<b>COORDINATED LOAN PROGRAM Loan Portfolio</b>							
	12/31/07	12/31/08	12/31/09	12/31/10	12/31/11	06/30/12	Year to Date Change
Disbursed Loan Portfolio	\$154,759,423	\$163,211,463	\$179,686,369	\$184,312,088	\$182,021,102	\$180,739,743	-0.7%
Construction Loans Pending Disbursal	\$8,490,124	\$8,515,186	\$8,533,053	\$6,756,291	\$6,878,883	\$6,222,656	-9.5%
Commitments Pending Close	\$12,338,431	\$12,278,154	\$9,842,401	\$9,437,870	\$11,643,889	\$10,437,000	-10.4%
<b>Total</b>	<b>\$175,587,978</b>	<b>\$184,004,803</b>	<b>\$198,061,823</b>	<b>\$200,506,249</b>	<b>\$200,543,874</b>	<b>\$197,399,399</b>	<b>-1.6%</b>

The Presbyterian Investment and Loan Program administers the endowed Church Loan Program for the Presbyterian Mission Agency. The Church Loan Program is the result of many gifts, campaigns and bequests to the Presbyterian Church (U.S.A.) over 165 years. The total endowment for church loans has grown to over \$215 million. The maximum loan from the Church Loan Program is currently \$450,000. The maximum size project in which the Church Loan Program participates is \$2.5 million. The majority of the loan applications we receive qualify for funds from the Church Loan Program.

The Church Loan Program does not permit refinancing of existing loans without an exception to the policy. We have been given permission by the Mission development Resources Committee to refinance loans from the synod loan programs in the Synods of Lincoln Trails, Northeast and Mid-America. During the first half of 2012 the disbursed loan portfolio from endowment funds decreased by \$4.3 million. This decrease is due to the anticipated pay back schedule and several loans that were refinanced away from us to local banks. During the same period, the pipeline of loans approved but not yet closed and loans awaiting disbursal in the Church Loan Program increased by \$1.3 million. This increase reflects a trend we see toward smaller new construction projects.

<b>CHURCH LOAN PROGRAM</b>							
<b>Loan Portfolio</b>							
	12/31/07	12/31/08	12/31/09	12/31/10	12/31/11	06/30/12	Year to Date Change
Disbursed Loan Portfolio	\$98,492,862	\$102,181,144	\$105,699,365	\$103,259,405	\$102,220,827	\$97,917,586	-4.2%
Construction Loans Pending Disbursal	\$4,190,308	\$2,209,694	\$3,771,746	\$4,849,726	\$2,624,835	\$2,842,986	8.3%
Commitments Pending Close	\$8,256,941	\$6,697,339	\$4,470,981	\$4,630,910	\$3,765,850	\$4,873,520	29.4%
Total	\$110,940,111	\$111,088,177	\$113,942,092	\$112,740,041	\$108,611,512	\$105,634,092	-2.7%

In August the Mission Development Resources Committee lower the floor for interest rates to 3.5%. The current base interest rate for loans to existing congregations from the Church Loan Program is 3.95% and for new church developments 3.5%. Rates can be further reduced for congregations with strong mission giving to the Presbyterian Church (U.S.A.).

During the first half of 2012 the disbursed loan portfolio from investor funds increased by \$3.0 million, which is on track to meet our projection for the year. We received \$6.5 million in payback of principal, which included having several loans refinanced away from us. The pipeline of commitments pending close and closed loans pending disbursal was \$8.9 million at June 30, 2012, which is a decrease of \$3.2 million from December 31, 2011. Loans have moved through the pipeline to the disbursed portfolio, but we have not been able to fill the pipeline with new loans at the same pace. The base interest rate for investor funds is currently 4.95%. In an effort to increase our business through refinancing bank loans we have offered a rate of 4.75% on refinancing opportunities.

<b>INVESTMENT &amp; LOAN PROGRAM</b>							
<b>Loan Portfolio</b>							
	12/31/07	12/31/08	12/31/09	12/31/10	12/31/11	06/30/12	Year to Date Change
Disbursed Loan Portfolio	\$56,266,561	\$61,030,319	\$73,987,004	\$81,052,683	\$79,800,275	\$82,822,157	3.8%
Construction Loans Pending Disbursal	\$4,299,816	\$6,305,492	\$4,761,307	\$1,906,565	\$4,254,048	\$3,379,670	-20.6%
Commitments Pending Close	\$4,081,490	\$5,580,815	\$5,371,420	\$4,806,960	\$7,878,039	\$5,563,480	-29.4%
Total	\$64,647,867	\$72,916,626	\$84,119,731	\$87,766,208	\$91,932,362	\$91,765,307	-0.2%

The following is a brief history of new loans disbursed during each of the past ten years. The Program needs to disburse approximately \$600,000 of investor funds and just over \$1 million in endowment funds each month to maintain the same disbursed loan portfolios.



<b>History of New Loans Disbursed Coordinated Loan Program</b>				
<b>Year</b>	<b>Investor Funds</b>	<b>Participations</b>	<b>Endowment</b>	<b>Total Funds</b>
<b>2002</b>	\$ 8,625,236	\$901,148	\$10,589,530	\$20,115,914
<b>2003</b>	\$ 8,798,332	\$4,681,199	\$ 8,080,573	\$21,560,104
<b>2004</b>	\$5,284,805	\$2,617,825	\$4,389,269	\$12,291,899
<b>2005</b>	\$10,579,630	\$621,510	\$16,776,967	\$27,978,107
<b>2006</b>	\$10,587,617	0	\$13,609,195	\$24,196,812
<b>2007</b>	\$7,149,100	0	\$12,781,823	\$19,930,923
<b>2008</b>	\$9,058,971	0	\$16,342,796	\$25,404,767
<b>2009</b>	\$15,739,211	0	\$16,513,870	\$32,253,081
<b>2010</b>	\$12,361,815	0	\$11,623,644	\$23,985,459
<b>2011</b>	\$7,249,596	0	\$11,782,729	\$19,032,325
<b>2012 YTD 6/30/12</b>	\$9,550,737	0	\$3,303,940	\$12,854,677

This is the fourth year we have been able to redeem some investments of the Presbyterian Church (U.S.A.), A CORP made through the Presbyterian Foundation. Throughout the year we should be able to maintain sufficient investment sales to meet the existing loan demand and maintain the liquidity requirement without special rate promotions.

<b>Investment &amp; Loan Program</b>							
<b>Investments in Term Notes and Denominational Accounts</b>							
	12/31/07	12/31/08	12/31/09	12/31/10	12/31/11	6/30/12	Year to Date Change
<b>Term Notes</b>	\$33,516,967	\$36,580,427	\$44,506,716	\$51,740,639	\$56,819,730	\$57,653,662	1.5%
<b>Denominational Accounts</b>	\$28,270,480	29,931,862	\$35,087,835	\$39,173,469	\$38,121,633	\$37,359,007	-2.0%
<b>Total</b>	\$61,787,447	\$66,512,289	\$79,594,551	\$90,914,108	\$94,941,363	\$95,012,669	0.1%

Investment sales have continued to exceed redemptions in 2012. During the first half of the year, investments from mid-councils remained stable while investments from individuals continued to increase. The \$15 million deposit commitments from PC (U.S.A.), A Corp and the Presbyterian Foundation are appreciated and have been helpful in managing our cash flow needs.

The staff looks forward to talking and working with you as we seek to serve Christ and the Presbyterian Church (U.S.A.) together.

**ITEM 223  
FOR INFORMATION**

**Information Technology Update**

**ONGOING WORK**

**Telephone System Replacement – Mobility Router**

IT completed the replacement of the telephone system with a new Shortel system. The process went smoothly and we are seeing lots of benefits. IT is working on the next phase of this project, which involves the implementation of the Shortel Mobility Router (SMR). The SMR allows staff to make and receive calls on a mobile device (i.e. a cell phone or iPad) as if they were answering the call on their desk phone. The SMR also helps to reduce costs when traveling abroad or making international calls by routing calls through the Shortel system at the Presbyterian Center that uses negotiated rates instead of the high international cellular rates.

**Fiber Replacement**

A final step in the Switch Replacement project is to replace the fiber infrastructure runs that connect all of the switches to the core switches in the Network Operations Center. IT has been working with vendor partners to get pricing and consultation on the best approach to the fiber replacement. We've completed this process and we continue working towards the final purchase and installation of the fiber backbone. We expect to complete this project by the end of 2012.

**SQL Server 2008 R2 Upgrade**

IT is working on bringing existing Microsoft SQL Server 2005 database servers up to date to the Microsoft SQL Server 2008 R2 version. The Microsoft SQL Server 2005 software is nearing end of life and will no longer be supported or maintained. Additionally some vendor partners are recommending the upgrades. This is a large project and involves comprehensive testing of vendor applications as well as internally developed applications. IT expects to complete this project by the end of Q1 2013.

**Macs in the Enterprise**

IT has recently hired a Certified Mac professional to spearhead our work and support of Macs in the enterprise. Our Mac professional will plan and implement an appropriate Mac/PC infrastructure solution, Mac Server optimization, Mac desktop installation procedures, and Mac desktop support processes. IT is excited to have a dedicated support person in this role.

**OGA Applications (Minister, Electronic Minister, Exams)**

IT is in the final stages of development on the Minister and Electronic Minister web based application rewrites. We are working closely with OGA staff and we expect to complete testing and production rollout by October or November 2012. IT is in steady development on the Exams Online Phase that will allow minister applicants to take exams online. The online process also incorporates in Reader, Convener, Presbytery, and Seminary portals to carry out their duties in the online exam process. We expect to take the first online exams with live applicants by the end of August 2012.

**Action Item: Capital Requests**

**Refresh Storage Infrastructure and Backups: \$65,000**

**Purpose:** The current PC (U.S.A.) storage and data backup environment consists of several silos of storage and is not large enough to handle anticipated data growth rates in the next year. Additionally, the total cost of support and maintenance for all current PC (U.S.A.) storage devices is \$54,000 a year. The Information Technology department is proposing a storage and data backup solution that will consolidate all current silos of storage into one central storage unit, provide additional storage space, reduce electrical costs, increase performance, and significantly reduce the yearly cost of maintenance and support. This \$65,000.00 request is included on Information Technology's 2010-2017 Capital Request Projections and Five Year Technology Plan.

**Connected Desktop Backup Server Replacement: \$10,000.00**

**Purpose:** The Connected server we use for all of our desktop and laptop backups is over six years old now and we are paying additional warranty costs each month. At this age we typically start seeing hardware failures and recommend a replacement for the server. With the new server purchase we will also receive full warranty for the expected life of the server. This \$10,000.00 request is included on Information Technology's 2010-2017 Capital Request Projections and Five Year Technology Plan.

ITEM 224

FOR INFORMATION

**Monthly Financial Reports - Per Capita**

Financial reports are prepared, analyzed and provided to management for utilization in the decision-making process. The reporting function is essential to make planning and controls effective.

The attached Per Capita operation report reflects the results of operation as of July 31, 2012.

**Presbyterian Church (U.S.A.)**  
**Per Capita**  
**COMBINED STATEMENT OF FINANCIAL POSITION**  
**July 31, 2012 and 2011**

<b>Assets</b>	<b>Per Capita</b>	<b>Dept. of History</b>	<b>Total 07/31/2012</b>	<b>Total 07/31/2011</b>
Cash and cash equivalents	\$ 863,678	\$ 8,486	\$ 872,164	\$ 668,476
Short term investments	2,968,730	1,159,254	4,127,985	4,029,389
OGA Foundation	111,762	-	111,762	-
Per Capita Investments	3,503,522	-	3,503,522	-
Long term investments	0	2,976,749	2,976,749	6,407,741
Endowment investments	654,865	7,784	662,649	1,018,575
Investments PILP	365,466	-	365,466	353,043
Apportionment receivable--current year	6,812,472	-	6,812,472	6,911,128
Apportionment receivable--prior year	1,313,589	-	1,313,589	857,177
Allowance for Uncollectible Apportionments	(843,016)	-	(843,016)	(605,032)
Other receivables	(11,367)	175,000	163,633	231,920
Receivable - PMA	-	1,306	1,306	-
Prepaid-Other	23,379	-	23,379	18,321
Land, Building and Fixed Assets	18,668	3,216,382	3,235,050	3,143,223
Accumulated depreciation	(5,600)	(1,761,733)	(1,767,333)	(1,595,943)
<b>Total Assets</b>	<b>\$ 15,776,147</b>	<b>\$ 5,783,228</b>	<b>\$ 21,559,375</b>	<b>\$ 21,438,018</b>
 <b>Liabilities and Net Assets</b>				
<u>Liabilities:</u>				
Accounts Payable-PMA	\$ 5,789	\$ -	\$ 5,789	\$ 117,880
Accounts Payable	(915)	-	(915)	13,810
Receipts in Process/ Other	715	-	715	1,452
<b>Total liabilities</b>	<b>\$ 5,589</b>	<b>\$ -</b>	<b>\$ 5,589</b>	<b>\$ 133,143</b>
 Net assets:				
Unrestricted:				
Undesignated	\$ 12,929,945	\$ -	\$ 12,929,945	\$ 14,545,222
Designated	2,476,606	2,521,068	4,997,674	3,053,740
Plant Fund	13,067	1,607,695	1,620,762	1,700,326
Temporarily Restricted	261,370	959,404	1,220,774	1,222,952
Permanently Restricted	89,569	695,061	784,630	782,634
<b>Total net assets</b>	<b>\$ 15,770,558</b>	<b>\$ 5,783,228</b>	<b>\$ 21,553,786</b>	<b>\$ 21,304,874</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 15,776,147</b>	<b>\$ 5,783,228</b>	<b>\$ 21,559,375</b>	<b>\$ 21,438,018</b>

**Presbyterian Church (U.S.A.)**  
**PER CAPITA**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**For The Period Ending July 31, 2012**

	UNDESIGNATED			DESIGNATED		TEMPRARILY RESTRICTED		PERM. RESTR.	GRAND TOTAL			
	2012	YTD	Variance	2012	YTD	2012	YTD	YTD	2012	YTD	YTD	
	Budget	Actual		Budget	Actual	Budget	Actual	Actual	Budget	Actual	Variance	
<b>Revenue, gains and other support</b>												
1 Apportionment 2010	\$ 13,108,425	\$ 13,287,793	\$ 179,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,108,425	\$ 13,287,793	\$ 179,368	
2 Income on investments	213,000	68,041	(144,959)	-	-	-	-	-	213,000	68,041	(144,959)	
3 Realized and unrealized gain on investments	-	102,938	102,938	-	-	-	-	-	-	102,938	102,938	
4 Sale of resources and services/ Other	-	-	-	1,727,260	757,596	-	-	-	1,727,260	757,596	(969,664)	
5 Miscellaneous	2,000	(0)	(2,000)	-	-	-	-	-	2,000	(0)	(2,000)	
<b>Total revenue, gains and other support</b>	<b>\$ 13,323,425</b>	<b>\$ 13,458,771</b>	<b>\$ 135,347</b>	<b>\$ 1,727,260</b>	<b>\$ 757,596</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,050,685</b>	<b>\$ 14,216,368</b>	<b>\$ (834,317)</b>	
<b>Expenditures</b>												
Programs:												
1 General Assembly session	\$ 2,768,060	\$ 1,288,904	\$ 1,479,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,768,060	\$ 1,288,904	\$ 1,479,156	
2 GA committee & commission	612,569	280,132	332,437	-	-	-	-	-	612,569	280,132	332,437	
3 Ecumenical	995,134	514,662	480,473	-	-	-	-	-	995,134	514,662	480,473	
4 Office of the General Assembly	6,583,746	3,318,567	3,265,179	1,619,035	474,904	-	-	-	8,202,781	3,793,472	4,409,309	
5 OGA/PMA Shared Expenses	205,240	107,376	97,864	-	-	-	-	-	205,240	107,376	97,864	
6 General Assembly Council	1,701,723	819,017	882,706	35,000	-	-	-	-	1,736,723	819,017	917,706	
7 Other PMA supervised areas	831,526	441,859	389,667	-	-	-	-	-	831,526	441,859	389,667	
	<b>\$ 13,697,998</b>	<b>\$ 6,770,517</b>	<b>\$ 6,927,480</b>	<b>\$ 1,654,035</b>	<b>\$ 474,904</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,352,033</b>	<b>\$ 7,245,421</b>	<b>\$ 8,106,611</b>	
Shared:												
8 Support Services	\$ 633,363	\$ 411,261	\$ 222,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 633,363	\$ 411,261	\$ 222,102	
9 Other shared	179,000	79,200	99,800	-	-	-	-	-	179,000	79,200	99,800	
10 Uncollectable Apportionment	800,000	-	800,000	-	-	-	-	-	800,000	-	800,000	
	<b>\$ 1,612,363</b>	<b>\$ 490,461</b>	<b>\$ 1,121,902</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,612,363</b>	<b>\$ 490,461</b>	<b>\$ 1,121,902</b>	
<b>Total expenses</b>	<b>\$ 15,310,360</b>	<b>\$ 7,260,978</b>	<b>\$ 8,049,382</b>	<b>\$ 1,654,035</b>	<b>\$ 474,904</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,964,395</b>	<b>\$ 7,735,882</b>	<b>\$ 9,228,513</b>	
Funds Allocated for Subsequent GA	1,384,030	-	(1,384,030)	(1,384,030)	-	-	-	-	-	-	-	
Estimated Under-Expenditure	300,000	-	(300,000)	-	-	-	-	-	300,000	-	300,000	
<b>Change in Net Assets</b>	<b>\$ (302,906)</b>	<b>\$ 6,197,793</b>	<b>\$ 6,500,699</b>	<b>\$ (1,310,805)</b>	<b>\$ 282,692</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,613,711)</b>	<b>\$ 6,480,486</b>	<b>\$ 8,094,196</b>	
Net Assets at December 31, 2011		6,745,219			2,193,914		261,370	89,569		9,290,072		
Net Assets at July 31, 2012	\$ -	\$ 12,943,013	\$ -	\$ -	\$ 2,476,606	\$ 261,370	\$ 89,569		\$ 15,770,558			

**Presbyterian Church (U.S.A.)**  
**PER CAPITA**  
**STATEMENT OF ACTIVITES**  
**For The Period Ending July 31, 2012**

	2012 Budget Rev'd App	2012 Actual	Variance	% Variance
<b>SOURCES OF FUNDING</b>				
1 Apportionments	\$ 13,108,425	\$ 13,287,793	\$ 179,368	1.4%
2 Investment Inc	213,000	68,041	(144,959)	-68.1%
4 Miscellaneous	2,000	(0)	(2,000)	-100.0%
5 Unrealized/Realized Gain (Loss)	-	102,938	102,938	-
<b>TOTAL SOURCES OF FUNDING</b>	<b>\$ 13,323,425</b>	<b>\$ 13,458,771</b>	<b>\$ 135,347</b>	<b>1.0%</b>
<b>EXPENDITURES</b>				
1 General Assembly Session	\$ 2,768,060	\$ 1,288,904	\$ 1,479,156	53.4%
2 Committee/Commission Expenses	612,569	280,132	332,437	54.3%
3 Ecumenical Expenses	995,134	514,662	480,473	48.3%
4 Office of the General Assembly	6,583,746	3,318,567	3,265,179	49.6%
5 OGA/PMA Shared Expenses	205,240	107,376	97,864	47.7%
6 General Assembly Council	1,701,723	819,017	882,706	51.9%
7 Other PMA Supervised Work	831,526	441,859	389,667	46.9%
8 Support Services	633,363	411,261	222,102	35.1%
9 Other Expenses	179,000	79,200	99,800	55.8%
10 Uncollectable Apportionments	800,000	-	800,000	100.0%
<b>TOTAL EXPENSES</b>	<b>\$ 15,310,360</b>	<b>\$ 7,260,978</b>	<b>\$ 8,049,382</b>	<b>52.6%</b>
Committed for Subsequent Assemblies	1,384,030	-	1,384,030	100.0%
Estimated Under-Expenditure	300,000	-	300,000	100.0%
<b>TOTAL EXPENSES &amp; COMMITMENTS</b>	<b>\$ 13,626,330</b>	<b>\$ 7,260,978</b>	<b>\$ 6,365,352</b>	<b>46.7%</b>
Net to or (from) Reserve	\$ (302,906)	\$ 6,197,793	\$ 6,500,699	-2146.1%

**Schedule 1 - GENERAL ASSEMBLY SESSION**

1 Mileage & Per Diem	\$ 1,400,180	\$ 549,822	\$ 850,358	60.7%
2 Place of Meeting	154,000	112,749	41,251	26.8%
3a Official Personnel	300,510	69,676	230,834	76.8%
3b Plenary	382,000	236,241	145,759	38.2%
4 Printing	-	1,896	(1,896)	-
5 Local Committee	109,370	101,230	8,140	7.4%
6 Accident Ins - Commissioners	-	-	-	-
7 Training	93,000	110,871	17,871	19.2%
8 GA Programs	-	-	-	-
9 Committees at GA	85,000	7,133	(77,867)	-91.6%
10 Worship	84,500	2,780	(81,720)	-96.7%
11 GA Technology	159,500	96,506	62,994	39.5%
<b>TOTAL</b>	<b>\$ 2,768,060</b>	<b>\$ 1,288,904</b>	<b>1,479,156</b>	<b>53.4%</b>

**Presbyterian Church (U.S.A.)**  
**PER CAPITA**  
**STATEMENT OF ACTIVITES**  
**For The Period Ending July 31, 2012**

		2012 Budget Rev'd App	2012 Actual	Variance	%
				Variance	Variance
<b>Schedule 2 - COMMITTEE AND COMMISSION EXPENSES</b>					
1	Permanent Judicial Commission	\$ 89,575	\$ 53,962	\$ 35,613	39.8%
2	Permanent Nominating Comm	60,824	35,020	25,804	42.4%
3	Comm on Ecumenical Relations	38,600	9,296	29,304	75.9%
4	Comm of PHS	25,775	14,906	10,869	42.2%
5	GA Comm on Representation	71,825	28,994	42,831	59.6%
6	Adv Comm on Constitution	28,970	12,881	16,089	55.5%
7	Adv Comm on Litigation	11,480	1,765	9,715	84.6%
8	Committee on Ofc of GA	76,000	22,805	53,195	70.0%
	COGA TF-Bienl Assm/PR FI10 03-18	8,735	3,509	5,226	59.8%
9	Comm for Review of GA	35,970	1,536	34,434	95.7%
10	Presbyterian Cooperative Committee	42,000	17,561	24,439	58.2%
11	Stated Clerk Rev/Nomination	46,425	12,262	34,163	73.6%
12	GA Task Forces (GA216-217)	-	108	(108)	-
13	Comm Marriage & Civil union	-	-	-	-
14	Form of Gov Taskforce	-	-	-	-
15	Comm on Middle East Issue	-	922	(922)	-
16	Comm Transln Heidelberg Catech	3,110	710	2,400	77.2%
17	Comm Belhar Confession	-	-	-	-
18	Struck Down - Print	-	-	-	-
19	Sexual Misconduct Prevent Rscs	-	-	-	-
20	Theological Diversity Com	-	-	-	-
21	TF-Gun Violence 09-05	-	-	-	-
22	TF-Public Education 09-06	-	-	-	-
23	TF-Pay Equity 09-08	-	-	-	-
24	TF-HIV/AIDS 10-02	-	-	-	-
25	TF-Status of Women 09-12	-	-	-	-
26	Joint Work Group 09-13	-	-	-	-
27	TF-Climate for Change 09-16	-	5,024	(5,024)	-
28	TF-Special Offering 08-03	-	5,053	(5,053)	-
29	Rev Com on Adv Committees	-	-	-	-
30	Com-MGB & Adm Rev PR FI10 04-06	36,570	31,660	4,910	13.4%
31	FOG Com on Interpretn FI10 07-11	-	3,247	(3,247)	-
32	Com on Nature-Church 21st FI10 11-10	13,665	4,571	9,094	66.5%
33	Com-Racl Ethnc/New Immig FI10 15-08	9,735	3,398	6,337	65.1%
34	Com-Hisp/Latino Partcpn FI10 15-09	13,310	10,940	2,370	17.8%
<b>TOTAL</b>		<b>\$ 612,569</b>	<b>\$ 280,132</b>	<b>\$ 332,437</b>	<b>54.3%</b>

<b>Schedule 3 - ECUMENICAL EXPENSES</b>					
1	Natl Council of Churches	\$ 204,000	\$ 119,000	\$ 85,000	41.7%
2	World Council of Churches	458,402	267,401	191,001	41.7%
3	Churches Uniting in Christ	20,000	7,500	12,500	62.5%
4	World Alliance Ref Churches	232,732	118,260	114,472	49.2%
5	Christian Churches Together	5,000	2,500	2,500	50.0%
6	Ecumenical Assembly Allocation	75,000	-	75,000	100.0%
<b>TOTAL</b>		<b>\$ 995,134</b>	<b>\$ 514,662</b>	<b>\$ 480,473</b>	<b>48.3%</b>



**Presbyterian Church (U.S.A.)**  
**PER CAPITA**  
**STATEMENT OF ACTIVITIES**  
**For The Period Ending July 31, 2012**

	2012 Budget Rev'd App	2012 Actual	Variance	%
				Variance
<b>Schedule 4 - OFFICE OF GENERAL ASSEMBLY</b>				
<b>4A OFFICE EXPENSES</b>				
1	\$ 6,000	\$ -	\$ 6,000	100.0%
2	20,000	8,991	11,009	55.0%
3	5,000	-	5,000	100.0%
4	65,000	27,326	37,674	58.0%
5	7,000	-	7,000	100.0%
6	50,000	43,644	6,356	12.7%
7	2,000	120	1,880	94.0%
8	35,000	7,142	27,858	79.6%
9	8,000	1,946	6,054	75.7%
10	10,000	-	10,000	100.0%
	\$ 208,000	\$ 89,169	\$ 118,831	57.1%
<b>4B-DEPARTMENT OF THE STATED CLERK</b>				
1	\$ 747,670	\$ 411,648	\$ 336,022	44.9%
2	45,600	13,293	32,307	70.8%
3	65,000	44,125	20,875	32.1%
4	4,000	-	4,000	100.0%
	\$ 862,270	\$ 469,067	\$ 393,203	45.6%
<b>4C-DEPARTMENT OF ECUMENICAL AGENCY RELATIONS</b>				
1	\$ 504,430	\$ 273,450	\$ 230,980	45.8%
2	9,000	5,419	3,581	39.8%
3	42,000	14,332	27,668	65.9%
4	109,680	33,678	76,002	69.3%
5	40,100	16,216	23,884	59.6%
6	40,100	5,489	34,611	86.3%
7	6,000	6,000	-	-
	\$ 751,310	\$ 354,585	\$ 396,725	52.8%
<b>4D-CONSTITUTIONAL SERVICES</b>				
1	\$ 573,832	\$ 277,315	\$ 296,517	51.7%
2	12,825	1,047	11,778	91.8%
3	55,575	30,694	24,881	44.8%
4	-	-	-	-
5	14,015	1,103	12,912	92.1%
6	47,500	15,354	32,146	67.7%
	\$ 703,747	\$ 325,513	\$ 378,234	53.7%
<b>4E-ASSEMBLY ARRANGEMENTS</b>				
1	\$ 381,722	\$ 209,181	\$ 172,542	45.2%
2	7,900	495	7,405	93.7%
3	32,300	19,708	12,592	39.0%
4	62,400	7,434	54,966	88.1%
	\$ 484,322	\$ 236,818	\$ 247,504	51.1%

**Presbyterian Church (U.S.A.)**  
**PER CAPITA**  
**STATEMENT OF ACTIVITES**  
**For The Period Ending July 31, 2012**

	2012 Budget Rev'd App	2012 Actual	Variance	%
				Variance
<b>4F-COMMUNICATION &amp; TECHNOLOGY</b>				
1 Salaries & Benefits	\$ 541,114	\$ 284,516	\$ 256,598	47.4%
2 Administrative	13,000	73	12,927	99.4%
3 Travel & Meetings	18,000	17,768	232	1.3%
4 Technology-Equipment & Maintenance	49,950	17,644	32,306	64.7%
Sub-Total,4F	\$ 622,064	\$ 320,001	\$ 302,063	48.6%
<b>4G- VOCATION</b>				
1 Salaries & Benefits	\$ 879,588	\$ 448,801	\$ 430,787	49.0%
2 Administrative	17,000	1,372	15,628	91.9%
3 Travel & Meetings	63,000	24,111	38,889	61.7%
4 Program	68,500	19,115	49,385	72.1%
5 Pastorial Residency Support	25,000	8,332	16,668	66.7%
6 Healthy Ministries	-	-	-	-
7 COM/CPM Event	30,500	31,439	(939)	-3.1%
Sub-Total,4G	\$ 1,083,588	\$ 533,170	\$ 550,418	50.8%
<b>4H-HISTORICAL SERVICES</b>				
1 Salaries and Benefits	\$ 1,333,895	\$ 743,200	\$ 590,695	44.3%
2 Temporaries	4,000	1,483	2,517	62.9%
3 Postage	11,000	3,612	7,388	67.2%
4 Insurance	75,000	70,188	4,812	6.4%
5 Telephone	17,500	12,002	5,499	31.4%
6 Contract Services-Fire	52,850	579	52,271	98.9%
7 Contract Services-Security	-	3,764	(3,764)	-
8 Contract Services-A/C	-	9,417	(9,417)	-
9 Contract Services-Elevator	-	4,082	(4,082)	-
10 Contract Services-Equipment	-	3,508	(3,508)	-
11 Travel & Meetings	34,500	21,700	12,800	37.1%
12 Supplies-Building	19,300	6,383	12,917	66.9%
13 Supplies-Office	-	5,105	(5,105)	-
14 Utilities-Water	192,300	4,088	188,212	97.9%
15 Utilities-Electric & Gas	-	75,367	(75,367)	-
16 Utilities-Trash Collection	-	2,506	(2,506)	-
17 Repairs and Services	8,600	1,374	7,226	84.0%
18 Miscellaneous	500	869	(369)	-73.9%
19 Replacement Reserve	75,000	-	75,000	100.0%
20 Staff Development	7,000	5,516	1,485	21.2%
21 Library Computer Service	5,000	1,250	3,750	75.0%
22 Technology	32,000	14,251	17,749	55.5%
Sub-Total, 4H	\$ 1,868,445	\$ 990,244	\$ 878,201	47.0%
<b>TOTAL SCHEDULE 4'S</b>	<b>\$ 6,583,746</b>	<b>\$ 3,318,567</b>	<b>\$ 3,265,179</b>	<b>49.6%</b>

**Presbyterian Church (U.S.A.)  
PER CAPITA  
STATEMENT OF ACTIVITES  
For The Period Ending July 31, 2012**

	2012 Budget Rev'd App	2012 Actual	Variance	%
				Variance
<b>5-GOVERNING BODY RELATIONS (OGA/PMA SHARED)</b>				
1 Salaries & Benefits	\$ 154,840	\$ 84,904	\$ 69,936	45.2%
2 Administrative	3,250	52	3,198	98.4%
3 Travel & Meetings	28,500	16,420	12,080	42.4%
4 Clerks/Execs/Moderators Gathering	12,650	-	12,650	100.0%
5 Presbyterian Leadership Formn	6,000	6,000	-	-
<b>TOTAL</b>	<b>\$ 205,240</b>	<b>\$ 107,376</b>	<b>\$ 97,864</b>	<b>47.7%</b>

**Schedule 6 - PRESBYTERIAN MISSION AGENCY**

<b>6A - MEETING COSTS</b>				
1 Council Meetings	\$ 160,500	\$ 104,511	\$ 55,989	34.9%
2 GA Presentations	1,000	-	1,000	100.0%
3 Special Communications	-	-	-	-
4 Member Related Expenses	5,000	-	5,000	100.0%
5 Staff Teams/Cabinet	-	-	-	-
6 GA Orientation	-	-	-	-
7 PMA Elected Members Travel	9,000	1,388	7,612	84.6%
8 MGB Advisory Board	9,000	3,064	5,936	66.0%
9 MGB Planning Team	4,000	-	4,000	100.0%
Sub-Total, Lines 1-5	\$ 188,500	\$ 108,962	\$ 79,538	42.2%

<b>- COMMITTEE MEETINGS</b>				
10 Executive Committee	\$ 39,500	\$ 7,915	\$ 31,585	80.0%
11 Nominating Committee	5,000	-	5,000	100.0%
Sub-Total, Lines 6-7	\$ 44,500	\$ 7,915	\$ 36,585	82.2%

<b>- OTHER MEETINGS</b>				
12 PMA Task Forces	\$ 30,000	\$ 702	\$ 29,298	97.7%
13 Mission Part Fund Consult	-	-	-	-
14 Executive Training	9,500	-	9,500	100.0%
Sub-Total, Lines 8-9	\$ 39,500	\$ 702	\$ 38,798	98.2%

<b>- ADVISORY COMMITTEES</b>				
15 Racial Ethnic Concerns	\$ 52,155	\$ 20,940	\$ 31,215	59.9%
16 Social Witness Policy	52,155	13,158	38,997	74.8%
17 TF-ACSWP Globalization	-	-	-	-
18 ACSWP-Dist Res Creed FI10 10-02	-	-	-	-
19 TF-Study Econ Trends FI10 10-09	3,110	1,736	1,374	44.2%
20 ACSWP-Pce Mkg Rev FI10 13-11	4,643	1,959	2,684	57.8%
21 Dev mats Hiv/Aids FI10 19-05	-	-	-	-
22 Women's Concerns	52,155	11,605	40,550	77.7%
23 TF-Status of Women FI10 09-17	-	773	(773)	-
24 TF-Violence -Wom/ChildnFI10 10-06	-	3,271	(3,271)	-
Sub-Total, Lines 8-9	\$ 164,218	\$ 53,443	\$ 110,775	67.5%

**Presbyterian Church (U.S.A.)**  
**PER CAPITA**  
**STATEMENT OF ACTIVITES**  
**For The Period Ending July 31, 2012**

	2012 Budget Rev'd App	2012 Actual	Variance	% Variance
<b>6B - OFFICE EXPENSES</b>				
1 Supplies	\$ 5,000	\$ 2,597	\$ 2,403	48.1%
2 Printing & Duplicating	9,000	558	8,442	93.8%
3 Postage	3,000	229	2,771	92.4%
4 Telephone	12,500	9,668	2,832	22.7%
5 Equip & Software	9,500	772	8,728	91.9%
6 Insurance	14,250	11,025	3,225	22.6%
7 Resource Materials	1,500	138	1,363	90.8%
8 Outside Legal Costs	9,500	-	9,500	100.0%
9 Executive Director Expenses	3,800	5,500	(1,700)	-44.7%
10 Leadership Team Expenses	3,325	-	3,325	100.0%
11 Miscellaneous	825	1,166	(341)	-41.3%
Sub-Total, 6B	\$ 72,200	\$ 31,653	\$ 40,547	56.2%

<b>6C - PERSONNEL COSTS</b>				
1 Salaries & Benefits	\$ 1,097,605	\$ 578,484	\$ 519,121	47.3%
2 Travel - Exempt Staff	70,500	30,605	39,895	56.6%
3 Travel - Non-Exempt Staff	6,650	-	6,650	100.0%
4 Staff Relations	-	228	(228)	-
5 Consultant Fees	9,500	2,025	7,475	78.7%
6 Staff Development	3,800	5,000	(1,200)	-31.6%
7 Cultural Proficiency Programs	4,750	-	4,750	100.0%
Sub-Total, 6C	\$ 1,192,805	\$ 616,342	\$ 576,463	48.3%
<b>TOTAL</b>	<b>\$ 1,701,723</b>	<b>\$ 819,017</b>	<b>\$ 882,706</b>	<b>51.9%</b>

**Schedule 7 - OTHER PMA SUPERVISED WORK**

1 Office of Legal Services	\$ 596,769	\$ 317,586	\$ 279,183	46.8%
2 Internal Auditor	234,757	124,273	110,484	47.1%
<b>TOTAL</b>	<b>\$ 831,526</b>	<b>\$ 441,859</b>	<b>\$ 389,667</b>	<b>46.9%</b>

**Schedule 8 - SUPPORT SERVICES**

1 Building Operation	\$ 312,329	\$ 182,192	\$ 130,137	41.7%
2 Finance & Accounting Services	269,788	199,176	70,613	26.2%
3 Office of Information Services	51,246	29,894	21,352	41.7%
4 Human Resources	-	-	-	-
<b>TOTAL</b>	<b>\$ 633,363</b>	<b>\$ 411,261</b>	<b>\$ 222,102</b>	<b>35.1%</b>

**Schedule 9 - OTHER EXPENSES**

1 Contingency	\$ 100,000	\$ -	\$ 100,000	100.0%
2 Audit Expenses	79,000	79,200	(200)	-0.3%
<b>TOTAL</b>	<b>\$ 179,000</b>	<b>\$ 79,200</b>	<b>\$ 99,800</b>	<b>55.8%</b>

**Schedule 10 - UNCOLLECTIBLE APPORTIONMENTS**

1 Reserve for Uncollectable Appor	\$ 800,000	\$ -	\$ 800,000	100.0%
<b>TOTAL</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ 800,000</b>	<b>100.0%</b>

ITEM 225  
FOR INFORMATION

**Subject: Comparative Financial Reports - Ghost Ranch Conference Center**

Financial reports are prepared, analyzed and provided to management for utilization in the decision-making process. The reporting function is essential to make planning and controls effective.

The attached Ghost Ranch Financials reflect activity through July 31, 2012.

## **SHARED SERVICES**

FINANCIAL SERVICES DEPARTMENT

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Ghost Ranch earned \$21,613 for the year-to-date period ending July 31, 2012 versus a loss of \$129,046 during the same period in 2011. The accumulated negative Unrestricted Net Assets balance of \$1,543,125 is the result of several years of accumulated net losses through July 31, 2012.

As of July 31, 2012 the PMA Accounts Payable balance was at \$ 1,849,714; the amount for the same period last year was \$1,008,211. The PMA Accounts Payable balance is the amount Ghost Ranch Center owes PMA for paying Ghost Ranch's expenses that have not been reimbursed to PMA.

Management of Ghost Ranch has identified approximately \$307 thousand in unaccrued Payroll and A/P at July 31, 2012. Were those expense items recognized in July, Ghost Ranch would have posted a year-to-date loss of \$284,532 and the balance sheet liability "Accounts Payable – Accrual" would have increased to \$328,377. Those items will automatically be expensed in August.

**PRESBYTERIAN CHURCH (USA)  
GHOST RANCH CONFERENCE CENTER &  
GHOST RANCH IN SANTA FE  
COMBINED STATEMENT OF FINANCIAL POSITION**

	<u>July 31, 2012</u>	<u>December 31, 2011</u>	<u>July 31, 2011</u>
<b>ASSETS</b>			
Cash			
Cash & Money Market Funds	\$ 353,473	\$ 256,092	\$ (33,159)
Petty Cash	2,274	2,274	2,274
Total Cash	<u>\$ 355,747</u>	<u>\$ 258,366</u>	<u>\$ (30,885)</u>
Investments			
Long-term Investments held by the Foundation	444,641	417,702	448,771
Other Assets			
Accounts Receivable	\$ 54,821	\$ 44,804	\$ 72,192
Prepaid Expenses	138,400	42,498	231,058
Inventory	150,719	150,786	183,477
Total Other Assets	<u>\$ 343,939</u>	<u>\$ 238,089</u>	<u>\$ 486,727</u>
Fixed Assets	<u>6,056,618</u>	<u>6,224,243</u>	<u>6,283,841</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 7,200,946</u></b>	<b><u>\$ 7,138,399</u></b>	<b><u>\$ 7,188,455</u></b>
<b>LIABILITIES</b>			
Accounts Payable - PMA	\$ 1,849,714	\$ 1,833,418	\$ 1,008,211
Accounts Payable - Accruals *	21,209	-	84,658
Amounts Held for Others	9,013	(26,033)	(2,096)
Notes Payable	60,377	63,458	66,057
Accrued Severance	-	-	16,586
Deferred Revenue	259,117	136,586	650,837
Total Liabilities	<u>\$ 2,199,429</u>	<u>\$ 2,007,428</u>	<u>\$ 1,824,253</u>
<b>NET ASSETS</b>			
Unrestricted Net Assets	\$ (1,543,125)	\$ (1,564,738)	\$ (1,501,790)
Temporarily Restricted	135,495	134,799	133,379
Temporarily Restricted-La Bruzza	(88,009)	(114,948)	(83,879)
Permanently Restricted-La Bruzza	532,650	532,650	532,650
Plant Fund	5,964,506	6,143,209	6,283,841
Total Net Assets	<u>\$ 5,001,517</u>	<u>\$ 5,130,972</u>	<u>\$ 5,364,202</u>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b><u>\$ 7,200,946</u></b>	<b><u>\$ 7,138,399</u></b>	<b><u>\$ 7,188,455</u></b>

Footnote: These statements were prepared based on information presented by management of Ghost Ranch.

\*-Please read cover page for an important note related to this item.

**PRESBYTERIAN CHURCH (USA)  
GHOST RANCH CONFERENCE CENTER &  
GHOST RANCH IN SANTA FE  
COMBINED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
For the periods ending July 31, 2012 and 2011**

	<b>Annual Budget</b>	<b>July 31, 2012 YTD</b>			<b>7/11 YTD Actual</b>
		<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	
<b>REVENUE</b>					
<i>Operating Income/Unrestricted</i>					
Program	\$ 1,667,248	\$ 1,088,688	\$ 1,074,973	\$ 13,715	\$ 1,073,283
Operations	2,065,752	1,069,193	1,111,059	(41,866)	1,016,776
Piedra Lumbre	-	-	-	-	21,558
Interest Income	-	2	-	2	3
Miscellaneous Income	4,800	(1,440)	4,090	(5,530)	20,236
Misc (Prior Year) Adjustments	-	-	-	-	-
<b>Total Operating Income</b>	<b>\$ 3,737,800</b>	<b>\$ 2,156,444</b>	<b>\$ 2,190,122</b>	<b>\$ (33,678)</b>	<b>\$ 2,131,855</b>
<i>Other Revenue</i>					
Contributions	\$ 1,575	\$ 2,425	\$ 525	\$ 1,900	\$ 100
Individuals/Misc.	179,500	138,573	97,500	41,073	110,159
Special Events	-	-	-	-	55
Congregations	3,500	450	1,500	(1,050)	2,100
Leadership	127,500	53,054	81,000	(27,946)	71,828
Direct Mailing	189,500	33,477	44,500	(11,023)	31,227
GAC Support	-	-	-	-	-
Sub Total Annual Fund	\$ 501,575	\$ 227,979	\$ 225,025	\$ 2,954	\$ 215,469
NGRF	16,605	\$ 16,609	\$ 16,605	\$ 4	\$ 15,955
NGRF Restricted Reserves	-	-	-	-	-
<b>Total Other Revenue</b>	<b>\$ 518,180</b>	<b>\$ 244,588</b>	<b>\$ 241,630</b>	<b>\$ 2,958</b>	<b>\$ 231,424</b>
<b>Grand Total Revenue</b>	<b>\$ 4,255,980</b>	<b>\$ 2,401,032</b>	<b>\$ 2,431,752</b>	<b>\$ (30,720)</b>	<b>\$ 2,363,279</b>
<b>EXPENDITURES</b>					
<i>Program and Operational</i>					
Operations	\$ 3,146,508	\$ 1,773,530	\$ 1,948,257	\$ 174,727	\$ 1,857,897
Program	684,780	338,997	422,239	83,242	305,575
Director's Office	99,767	57,158	58,692	1,534	53,089
Funds Development	138,606	74,703	85,338	10,635	73,044
Finance	251,369	127,055	146,481	19,426	181,402
Capital Improvements	9,960	6,105	9,960	3,855	2,161
Piedra Lumbre	-	1,870	-	(1,870)	19,156
<b>Grand Total Expenditures</b>	<b>\$ 4,330,990</b>	<b>\$ 2,379,418</b>	<b>\$ 2,670,967</b>	<b>\$ 291,549</b>	<b>\$ 2,492,325</b>
<b>Current Year Change in Net Assets</b>	<b>\$ (75,010)</b>	<b>\$ 21,613</b>	<b>\$ (239,215)</b>	<b>\$ 260,828</b>	<b>\$ (129,046)</b>
<b>Other Adjustment</b>					-
<b>Net Change in Net Assets *</b>		<b>\$ 21,613</b>			
<b>Unrestricted Net Assets at January 1, 2012</b>			(1,564,738)		
<b>Unrestricted Net Assets at July 31, 2012</b>			<b>\$ (1,543,125)</b>		
<b>TEMPORARY RESTRICTED</b>					
Revenue		\$ 19,807			
Expenditures		(19,111)			
Change		\$ 696			
<b>PLANT FUND</b>					
Temporarily Restricted Capitalized Assets		\$ -			
Depreciation		(178,703)			
Change		\$ (178,703)			

\*-Please read cover page for an important note related to this item.



**PRESBYTERIAN CHURCH (USA)**  
**GHOST RANCH CONFERENCE CENTER**  
**PROGRESSION OF TEMPORARILY RESTRICTED NET ASSETS**  
**For the period ending July 31, 2012**

	<b>1/1/2012</b>			<b>7/31/2012</b>
	<b>Beginning</b>	<b>Revenue</b>	<b>Expense</b>	<b>Ending</b>
	<b><u>Balance</u></b>	<b><u>Revenue</u></b>	<b><u>Expense</u></b>	<b><u>Balance</u></b>
<b>Ghost Ranch Abiquiu</b>				
GRATR5 Museum	950	11,674	(125)	12,500
GRATR9 Scholarships	29,455	1,091	-	30,546
GRATR13 Archival	800	-	-	800
GRATR15 Accessibility	3,663	-	-	3,663
GRATR18 Capital Campaign - Housing	-	(5,010)	10,000	4,990
GRATR27 Casa del Sol Facilities	6,872	1,837	(909)	7,800
GRATR30 Campground Summit	6,792	-	-	6,792
GRATR34 Scholarships - Casa del Sol	23,699	260	-	23,959
GRATR37 Golf Carts	-	-	-	-
GRATR41 Outdoor Adventures	10,125	-	(4,793)	5,332
GRATR43 Johnson-Discerning the Times	10,000	-	-	10,000
GRATR45 Presbyterian Hunger Program National Grant	5,000	(2,145)	-	2,855
GRATR46 The Dorr Foundation	10,000	(1,208)	(8,386)	406
GRATR47 David B Jones Foundation	10,000	-	(7,568)	2,432
GRATR49 Peace Garden	-	-	-	-
GRATR50 Trail Restoration	2,414	105	-	2,519
GRATR51 College Staff Fund	-	-	-	-
GRATR52 Other Miscellaneous Projects	13,621	12,903	(4,990)	21,534
All Other	-	300	(600)	(300)
<b>Subtotal Ghost Ranch Abiquiu</b>	<b>133,391</b>	<b>19,807</b>	<b>(17,371)</b>	<b>135,827</b>
<b>Ghost Ranch In Santa Fe</b>				
GRSTR1 Meeting Ground	1,408	-	(1,741)	(332)
<b>Total Temporarily Restricted Net Assets</b>	<b>134,799</b>	<b>19,807</b>	<b>(19,111)</b>	<b>135,495</b>

ITEM 226

FOR INFORMATION

**Subject: Comparative Financial Reports - Stony Point Conference Center**

Financial reports are prepared, analyzed and provided to management for utilization in the decision-making process. The reporting function is essential to make planning and controls effective.

The attached Stony Point Financials reflect activity through July 31, 2012.

PRESBYTERIAN CHURCH USA  
STONY POINT CONFERENCE CENTER  
STATEMENT OF FINANCIAL POSITION  
July 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 119,325	\$ 174,287
Investments	\$ 6,262	\$ 6,053
Other Assets		
Accounts Receivable	\$ 264,746	\$ 174,269
Less: Provision for Uncollectable Amounts	(10,000)	(19,415)
Prepaid	35,062	33,093
Inventory	10,510	10,938
Total Other Assets	<u>\$ 300,318</u>	<u>\$ 198,884</u>
Fixed Assets	<u>\$ 1,401,303</u>	<u>\$ 1,445,044</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,827,209</u></u>	<u><u>\$ 1,824,268</u></u>
<b>LIABILITIES</b>		
Accounts Payable -PC(USA)	\$ 1,451,537	\$ 1,586,326
Security Deposits Held	1,500	4,000
Amounts Held for Special Projects	-	545
Deferred Revenue	92,151	121,384
<b>TOTAL LIABILITIES</b>	<u>\$ 1,545,188</u>	<u>\$ 1,712,255</u>
<b>NET ASSETS</b>		
Unrestricted Net Assets	\$ (1,147,353)	\$ (1,316,051)
Plant Fund	1,216,784	1,260,525
Temporarily Restricted	212,589	167,540
<b>TOTAL NET ASSETS</b>	<u>\$ 282,021</u>	<u>\$ 112,013</u>
<b>TOTAL LIABILITIES and NET ASSETS</b>	<u><u>\$ 1,827,209</u></u>	<u><u>\$ 1,824,268</u></u>

PRESBYTERIAN CHURCH USA  
STONY POINT CONFERENCE CENTER  
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
For the Period Ended July 31, 2012

	Annual <u>Budget</u>	YTD <u>Actual</u>	Remaining <u>Budget</u>	% of Budget <u>Remaining</u>
<b>REVENUE</b>				
Campus Use	\$ 1,234,500	\$ 750,821	\$ (483,679)	39.2%
Food Service	-	-	-	0.0%
Program	7,000	5,353	(1,647)	23.5%
Transportation	33,000	20,653	(12,347)	37.4%
Readers Service	1,100	542	(558)	50.7%
Shop at the Point	65,000	32,346	(32,654)	50.2%
Building and Grounds	67,760	35,375	(32,385)	47.8%
Administration	54,915	12,702	(42,213)	76.9%
Gilmor Sloane	186,000	145,688	(40,312)	21.7%
Allison Estate	104,000	79,423	(24,577)	23.6%
Community of Traditions Living	-	-	-	0.0%
<b>SUBTOTAL REVENUE</b>	<b>\$ 1,753,275</b>	<b>\$ 1,082,903</b>	<b>\$ (670,372)</b>	<b>38.2%</b>
<b>EXPENSES</b>				
Campus Use	\$ 205,767	\$ 128,873	\$ 76,894	37.4%
Food Service	528,376	281,643	246,733	46.7%
Program	6,000	5,170	830	13.8%
Transportation	43,500	26,522	16,978	39.0%
Readers Service	3,810	1,520	2,290	60.1%
Shop at the Point	41,600	21,659	19,941	47.9%
Building and Grounds	350,254	185,096	165,158	47.2%
Administration	538,476	315,487	222,988	41.4%
Gilmor Sloane	21,478	11,998	9,480	44.1%
Allison Estate	13,615	5,588	8,027	59.0%
Community of Traditions Living	400	250	150	37.5%
<b>SUBTOTAL EXPENSES</b>	<b>\$ 1,753,275</b>	<b>\$ 983,805</b>	<b>\$ 769,470</b>	<b>43.9%</b>
Change in Net Assets 7/31/2012	\$ (0)	\$ 99,098	\$ 99,098	
Beginning Net Assets 1/1/2012		<u>(1,246,451)</u>		
Ending Net Assets 7/31/2012		<u><u>\$ (1,147,353)</u></u>		

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PMA Board 09/2012

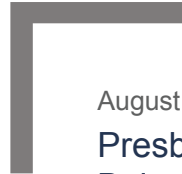
Stony Point  
Monthly Snapshot  
At 7/31/2012

	YTD				Annual Budget	Prior Year YTD	YoY % Chg.
	Actual	Budget	Variance	% Budget			
Revenue							
Campus Revenue	968,452	710,025	258,427	136.4	1,510,500	738,881	31.1
Contributions	10,528	21,647	(11,119)	48.6	50,300	8,857	18.9
Other Revenue	103,924	102,249	1,675	101.6	192,475	107,551	(3.4)
Total Income	<u>1,082,903</u>	<u>833,921</u>	<u>248,982</u>	<u>129.9</u>	<u>1,753,275</u>	<u>855,289</u>	<u>26.6</u>
Expense							
Housekeeping	(128,873)	(109,253)	(19,620)	118.0	(205,767)	(107,686)	(19.7)
Food Service	(281,643)	(271,897)	(9,745)	103.6	(528,376)	(297,302)	5.3
Program	(5,170)	(2,540)	(2,630)	203.5	(6,000)	(7,456)	30.7
Transportation	(26,522)	(20,055)	(6,467)	132.2	(43,500)	(21,762)	(21.9)
Readers' Service	(1,520)	(2,163)	643	70.3	(3,810)	(2,490)	39.0
Shop at the Point	(21,659)	(23,351)	1,692	92.8	(41,600)	(25,821)	16.1
Building and Grounds	(185,096)	(201,329)	16,233	91.9	(350,254)	(194,831)	5.0
Administration	(315,487)	(297,737)	(17,750)	106.0	(538,476)	(307,426)	(2.6)
Gilmor Sloane	(11,998)	(11,827)	(171)	101.4	(21,478)	(12,470)	3.8
Allison	(5,588)	(8,426)	2,838	66.3	(13,615)	(7,197)	22.4
Community of Traditions Living	(250)	(232)	(18)	-	(400)	(741)	66.3
Total Expense	<u>(983,805)</u>	<u>(948,810)</u>	<u>(34,996)</u>	<u>103.7</u>	<u>(1,753,275)</u>	<u>(985,182)</u>	<u>0.1</u>
Operating Income	99,098	(114,889)	213,987		(0)	(129,893)	176.3
Non-Operating/Non-Recurring							
Capital Expenditures	-	-	-	-	-	-	-
Prior Period Adjustments/Write-offs	-	-	-	-	-	49,455	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,455</u>	
Net Income	<u>99,098</u>	<u>(114,889)</u>	<u>213,987</u>		<u>(0)</u>	<u>(80,438)</u>	
Separate Expense Breakdown							
Utilities	86,477	96,368	9,891	89.7	167,134	105,955	18.4
Salaries and Benefits	531,505	483,891	(47,615)	109.8	892,120	508,739	(4.5)
Volunteer costs	11,512	30,780	19,268	37.4	57,000	18,142	36.5
Other	354,311	337,771	(16,540)	104.9	637,022	352,346	(0.6)
	<u>983,805</u>	<u>948,810</u>	<u>(34,996)</u>	<u>103.7</u>	<u>1,753,275</u>	<u>985,182</u>	<u>0.1</u>
Balance Sheet							
	<u>7/31/12</u>	<u>12/31/11</u>	<u>7/31/11</u>				
Assets							
Cash	119,325	257,486	174,287				
Accounts Receivable	264,746	141,774	174,269				
Less: Prov. for Uncollectable	(10,000)	(10,000)	(19,415)				
Fixed Assets	1,401,303	1,401,303	1,445,044				
Other	51,834	26,044	50,083				
	<u>1,827,209</u>	<u>1,816,607</u>	<u>1,824,268</u>				
Liabilities							
Deferred Revenue	92,151	89,069	121,384				
Accounts Payable -PC(USA)	1,451,537	1,589,642	1,586,326				
Other	1,500	1,500	4,545				
	<u>1,545,188</u>	<u>1,680,211</u>	<u>1,712,255</u>				
Equity	<u>282,021</u>	<u>136,396</u>	<u>112,013</u>				

PRESBYTERIAN CHURCH USA  
STONY POINT CONFERENCE CENTER  
PROGRESSION OF TEMPORARILY RESTRICTED NET ASSETS  
For the Period Ended July 31, 2012

		1/1/2012			7/31/2012
		<u>Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
E868808	Stony Point Center	\$ 418	\$ -	\$ -	\$ 418
SPC2	Friends of Stony Point	4,062	80	-	4,142
SPC3	Betty Parkinson - Stony Point	1,989	103	-	2,092
SPC4	Readers Service	(492)	350	-	(142)
SPC5	Meditation Space	33,237	-	-	33,237
SPC7	Lower Manhattan Retreats - 9/11 Healing	6,232	-	-	6,232
SPC8	Women's Leadership and Children at Risk	(0)	-	-	(0)
SPC10	Friends Discretionary Funt	4,394	521	(29)	4,887
SPC12	Spirituality and Justice Prog	8,466	-	-	8,466
SPC13	Endowments	125	(125)	-	-
SPC14	Scholarships	894	125	-	1,019
SPC15	Margaret Flory Msn Lctr	1,415	-	-	1,415
SPC17	Quimby Home	2,300	-	-	2,300
SPC20	Alzheimers Dev	7,798	-	-	7,798
SPC28	SPC Capital Campaign	58	-	-	58
SPC31	Gilmor Sloane House	(6,430)	6,430	(5,827)	(5,827)
SPC32	Community of Living Traditions	4,221	6,782	(10,380)	623
SPC34	Margaret Flory Memorial Fund	4,360	100	-	4,460
SPC35	Association for Global Volunteer Service	7,048	300	(4,521)	2,827
SPC36	LGBTQ Program-Hostetter	361	-	-	361
SPC37	Build On The Rock	48,532	61,777	(15,067)	95,242
SPC38	Cordee Hamilton Memorial Fund	8,540	1,397	-	9,937
SPC39	Shomer Shalom	9,485	-	-	9,485
SPC40	Presbyterian Church Hunger Grant Food Justice	15,000	-	-	15,000
SPC41	Handicap Accessibility Projects	-	10,000	(7,064)	2,936
SPC42	Capital Fund Matching Grants	-	7,632	-	7,632
	Other	4,050	-	(6,058)	(2,008)
Total		<u>\$ 166,062</u>	<u>\$ 95,472</u>	<u>\$ (48,945)</u>	<u>\$ 212,589</u>

ITEM 227  
FOR INFORMATION



August 23, 2012

**Presbyterian Church Foundation**

**Balanced Growth Spending Formula (BGSF) Fund**

Introduction to Cambridge Associates and BGSF Investment Strategy



CAMBRIDGE ASSOCIATES LLC

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Where referenced, the CA manager universe statistics, including medians, are derived from CA’s proprietary database covering investment managers. These universe statistics and rankings exclude managers that exclude cash from their reported total returns, and for calculations including any years from 1998 to the present, those managers with less than US\$50 million in product assets. Returns for inactive (discontinued) managers are included if performance is available for the entire period measured. CA does not necessarily endorse or recommend the managers in this universe.

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CAMBRIDGE ASSOCIATES LLC





## Introduction to Cambridge Associates

### Overview

#### Who We Are

We are a **privately held investment advisory firm** that seeks to help institutional investors and private clients around the globe meet or exceed their investment objectives. We provide a comprehensive discretionary management service that is customized for each client's individual need, free of any conflicts of interest, and grounded in intensive and independent research.

#### Our History

We were **founded in 1973** to serve as an external research arm to educational endowments. Our consulting practice grew out of this solid research foundation, and, in turn, our discretionary practice developed organically from our consulting work. Our first discretionary client was in 2001 (for a hedge fund program), and we began our **total portfolio discretionary service** in 2005. We serve **over 950 current clients**, ranging from endowments with \$50 million in assets to some of the largest government entities and sovereign wealth funds in the world.

#### Strengths

We believe that our greatest strengths are our **independence of advice, depth of research** across all asset classes, our experienced and proven group of CIOs, and our **sophisticated client base** that provides knowledge of best practices.

#### Capacity

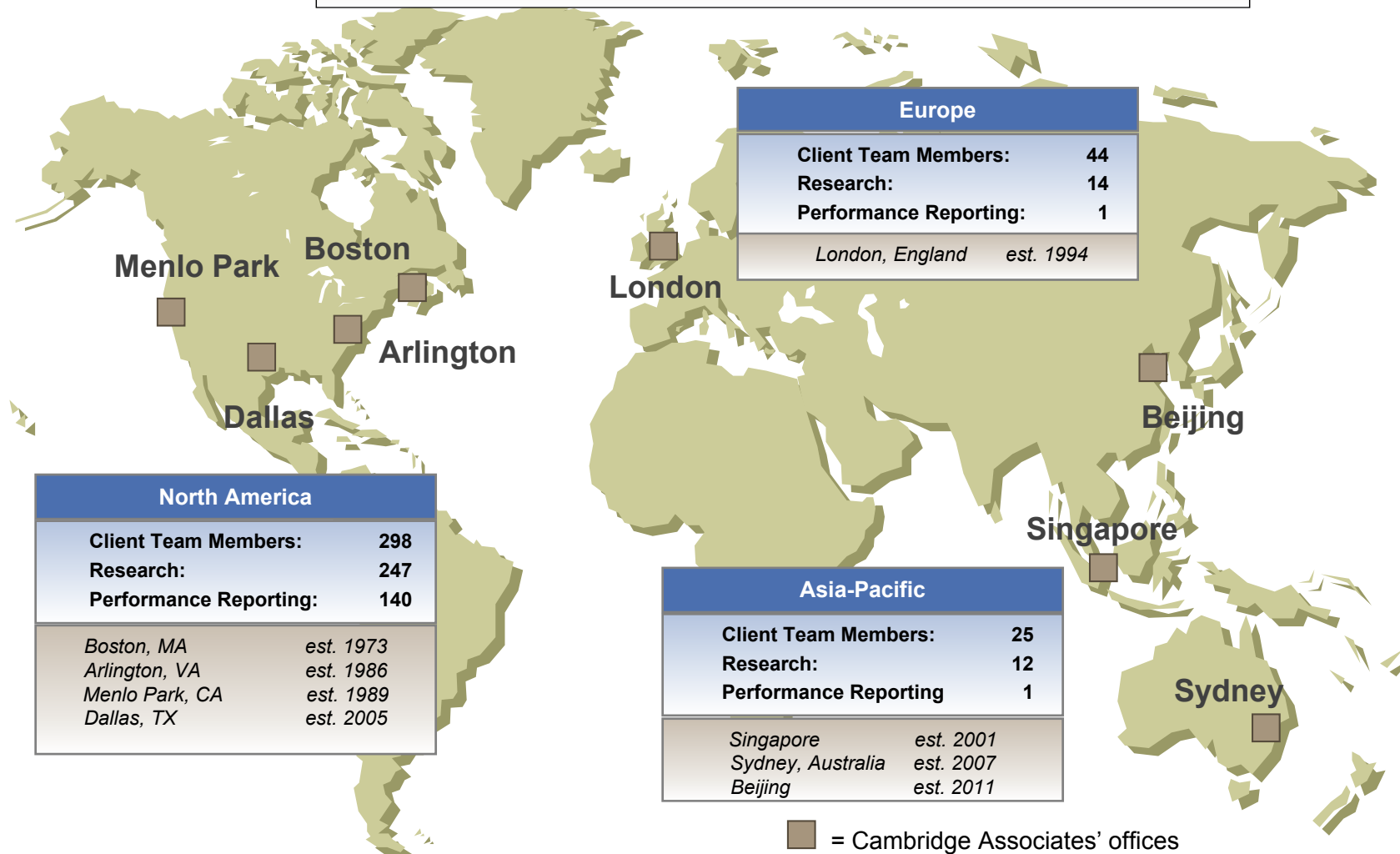
We have **over 1,100 employees** in our Arlington, Beijing, Boston, Dallas, London, Menlo Park, Singapore, and Sydney offices, with consulting and **research staff on four continents** to support global investors.



## Introduction to Cambridge Associates

A Global Network to Best Serve our Clients

Total Cambridge Associates' Employees Worldwide:	1,125
Total Number of Clients Worldwide:	958



Note: Excludes executive management and support groups such as marketing, systems, client service and accounting.

## Introduction to Cambridge Associates

### Competitive Advantages Across All Asset Classes

#### Independence of Advice

- Independence from investment management firms helps us avoid conflicts of interest.
- Clients can be confident that our recommendations are objective, as we are free from strategic or “pay-for-play” relationships.

#### Customized Programs

- We construct truly tailored programs for our clients – no two programs are alike.
- Our independence allows us to tailor our advice for each client on an individual basis based on specific investment goals and constraints, not a menu of products.

#### Direct Access to Dedicated Resources

- Each client is served by a dedicated team of professionals to implement and monitor a customized portfolio.
- Over 280, 85, and 130 specialists, research staff, and performance reporting staff dedicated to serving our long-only, hedge fund, and private investment clients, respectively.

#### Global Research Capabilities

- Our research staff is dedicated to providing on-the-ground coverage of global opportunities for our clients from seven offices on four continents.
- Today our proprietary database tracks over 7,000 long-only funds from more than 1,600 managers, over 2,800 hedge funds from more than 1,800 managers, and over 12,000 private investments from more than 4,000 managers.
- We have expertise in highly specialized areas within private investments, such as oil & gas, timber, and private equity. Our private investments benchmarks are viewed as the industry standard.

#### Direct Relationships with Managers

- Our long history as an investment advisor enables us to introduce clients to leading managers, many of whom we have worked with for more than 30 years.
- Our clients forge lasting relationships with these managers and build reputations as desirable investors.

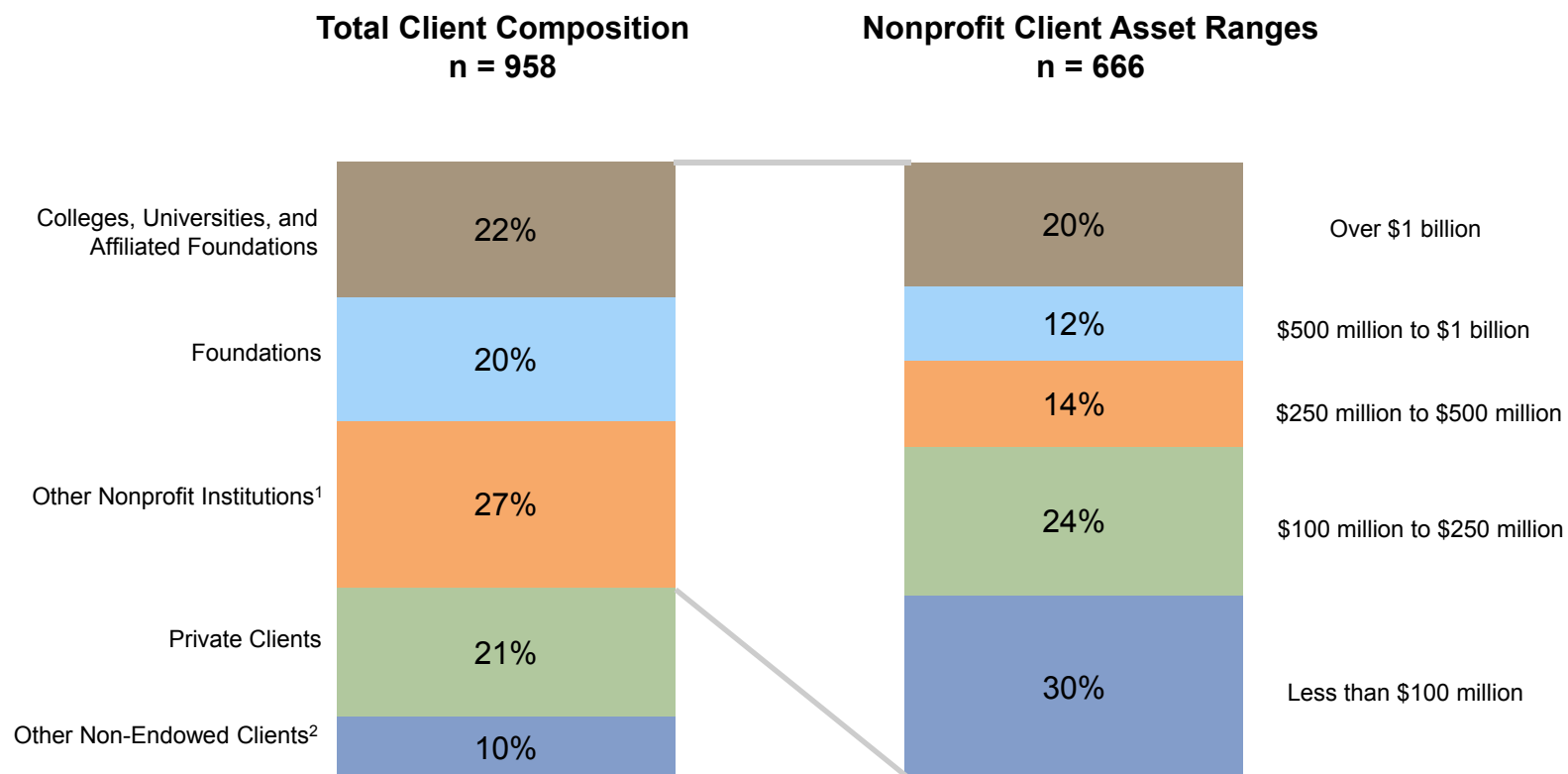
#### Direct Ownership of Assets

- Our clients retain direct ownership of their investments whether or not they retain our firm.



## Introduction to Cambridge Associates

### Client Composition



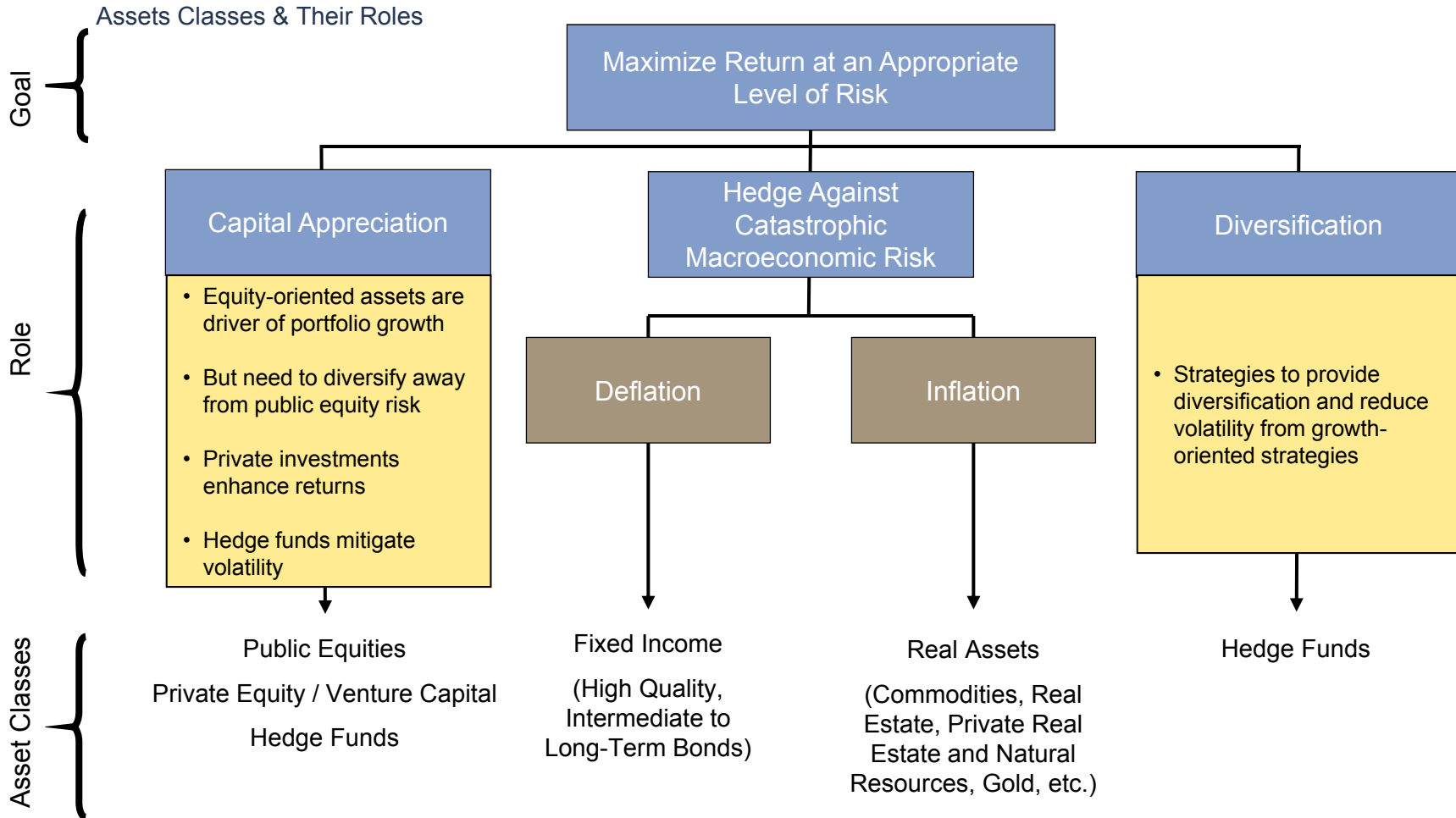
<sup>1</sup> Includes a wide variety of nonprofit organizations including, but not limited to, museums and libraries, independent schools, medical institutions, professional and research organizations, service organizations, religious institutions, and performing arts institutions.

<sup>2</sup> Includes corporations, pensions, insurance companies, public and government-related funds, superannuation funds, sovereign wealth funds, and settlement trusts.

Note: Client asset values are on a quarter lag.

C | A

## Investment Philosophy of the BGSF



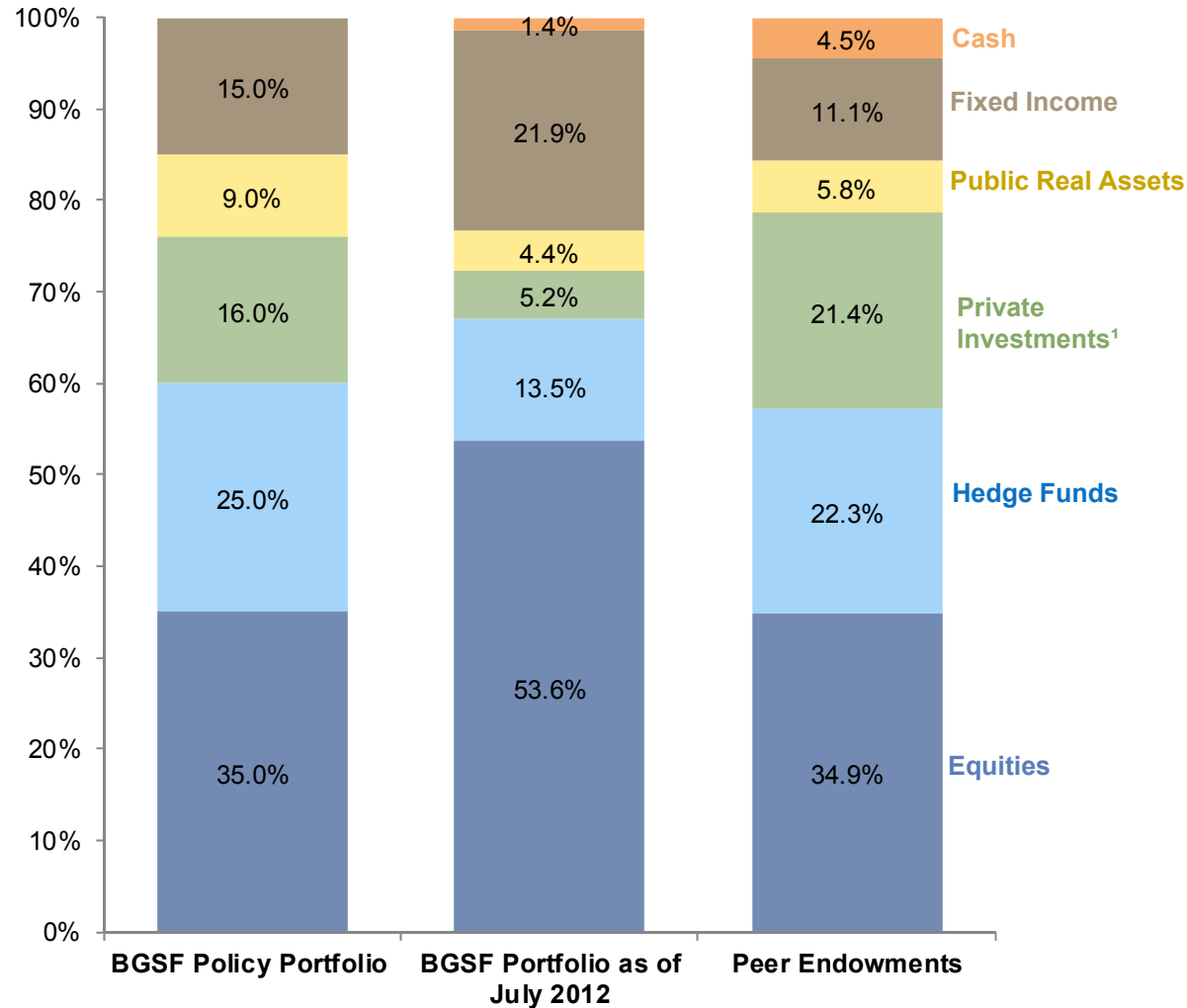
**Note: BGSF's strategic asset allocation will be implemented in compliance with the social witness principles of the General Assembly of the Presbyterian Church (USA).**

Note: Asset classes and their roles are blurred with some investments serving multiple roles in the portfolio. Private investments include private equity, venture capital, private real estate, and private natural resources.



## Investment Philosophy of the BGSF

Similar Sized Peer Endowments Are More Similar to BGSF Targets than Current BGSF



### Key Points:

- The BGSF Policy Portfolio:
  - Is equity-oriented;
  - Has meaningful allocations to hedge funds and private investments; and
  - Is similar to peer endowments.
- BGSF's investment policy has a maximum of 20% to private investments.
- It will take time to reach the target to private investments, as it takes years to identify and invest with high conviction managers.

Notes: Allocations may not sum to 100% due to rounding.

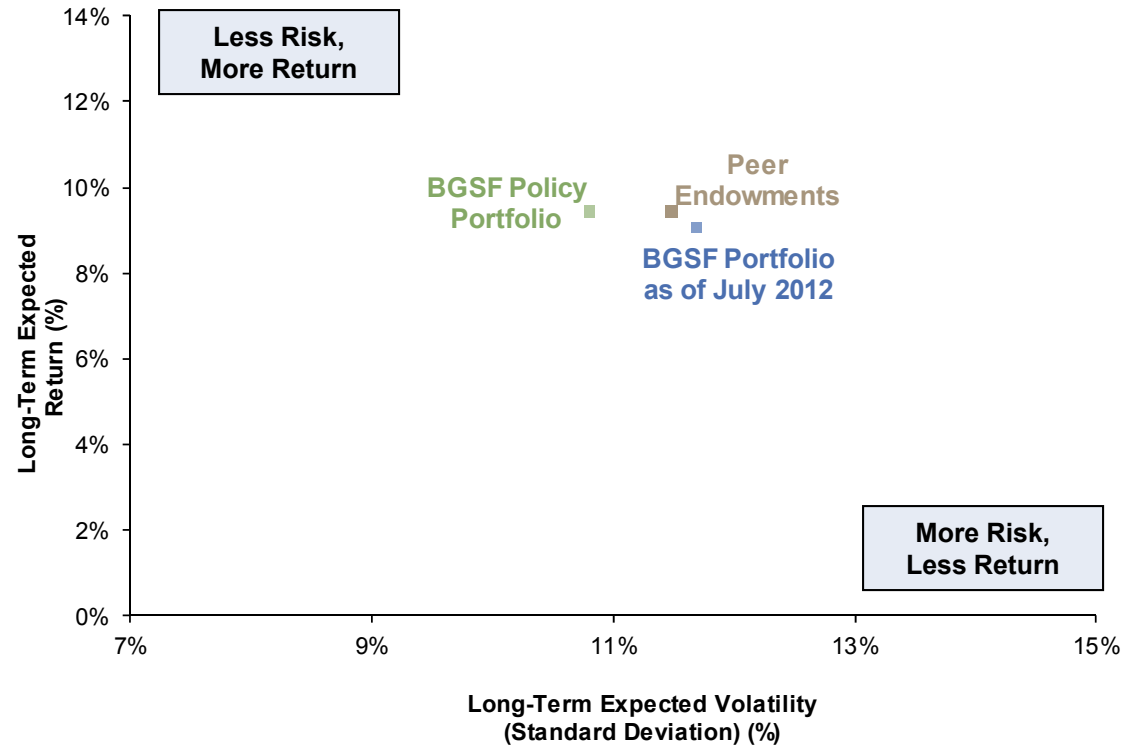
<sup>1</sup>Peer Endowments\* are endowments with market values between \$500 million and \$1 billion, as of 12/31/2011. Cash includes "Other" assets not otherwise classified.

<sup>1</sup>Private investments include private equity, venture capital, private real estate, and private natural resources.



## Investment Philosophy of the BGSF

Long-Term Expected Risk-Return Profile



### Key Points:

- Modeling shows expected return and volatility over the very long-term horizon (e.g. 25 years).
- BGSF Policy Portfolio offers higher return potential with less volatility versus the BGSF Portfolio as of July 2012.
- BGSF Policy Portfolio offers similar return with less volatility versus similar sized peer endowments.

ASSET CLASSES	ALLOCATIONS		
	BGSF Policy Portfolio	BGSF Portfolio as of July 2012	Peer Endowments
<b>Equities</b>	<b>35.0%</b>	<b>53.6%</b>	<b>34.9%</b>
<b>Hedge Funds</b>	<b>25.0</b>	<b>13.5</b>	<b>22.3</b>
<b>Private Investments<sup>1</sup></b>	<b>16.0</b>	<b>5.2</b>	<b>21.4</b>
<b>Public Real Assets</b>	<b>9.0</b>	<b>4.4</b>	<b>5.8</b>
<b>Fixed Income</b>	<b>15.0</b>	<b>21.9</b>	<b>11.1</b>
<b>Cash</b>	<b>---</b>	<b>1.4</b>	<b>4.5</b>

Notes: Allocations may not sum to 100% due to rounding.

<sup>1</sup>Peer Endowments<sup>1</sup> are endowments with market values between \$500 million and \$1 billion, as of 12/31/2011. Cash includes "Other" assets not otherwise classified.

<sup>1</sup>Private investments include private equity, venture capital, private real estate, and private natural resources.



## BGSF Performance as of July 31, 2012

Portfolio (Inception Date)	Total Return (%)				
	Total Assets (\$ mm)	Latest Month July	CYTD	Cumulative Trailing 1 Year	Annualized Since Inception
<b>Balanced Growth Spending Formula - BGSF (12/31/10)</b>	<b>\$597.9</b>	<b>0.7</b>	<b>6.1</b>	<b>3.1</b>	<b>3.8</b>
Policy Benchmark (12/31/10) <sup>1</sup>		1.4	4.9	-0.4	2.0
<i>Value Added</i>		-0.7	1.2	3.5	1.9
Simple Benchmark (12/31/10) <sup>2</sup>		1.4	7.1	-1.1	1.5
<i>Value Added</i>		-0.8	-1.1	4.2	2.4
<b>Market Indices</b>					
MSCI All Country World Index		1.4	7.5	-3.1	0.1
S&P 500 Index		1.4	11.0	9.1	8.2
Barclays Aggregate Bond Index		1.4	3.8	7.3	7.4

<sup>1</sup>Policy Benchmark reflects the diversified investment approach of the BGSF and is comprised of long-term policy targets weighted by respective asset class benchmark returns.

<sup>2</sup>Simple Benchmark is the static blend of Fixed Income and Equity which is comprised of 85% MSCI All Country World Index and 15% Barclays Government/Credit Bond Index.



## **ITEM 228 FOR INFORMATION**

### **Missional Partnership Agreement Between the Association of Presbyterian Church Educators (APCE) and the Presbyterian Mission Agency of the Presbyterian Church (U.S.A.)**

The Executive Leadership Team, upon review and recommendation from the Ministry Director's Team, approved a missional partnership agreement between the Association of Presbyterian Church Educators (APCE) and the Presbyterian Mission Agency at its meeting on August 27, 2012.

This approval was consistent with the guidelines for missional relationships found in Appendix 11 of the Presbyterian Mission Agency Manual of Operations.

This agreement became effective when it was approved by APCE and by the Executive Leadership Team. The guidelines call for it to be reported to the next meeting of Presbyterian Mission Agency Board, where the missional relationship will be celebrated. This agreement is to be formally reviewed at least every four years to coincide with the Presbyterian Mission Agency planning cycle. A part of the review and renewal process shall include the reaffirmation and celebration of the benefits of this missional relationship along with the reiteration of mutual support. The next renewal is expected in 2016. In addition, either missional partner may request a review at any time.

The Association of Presbyterian Church Educators (APCE) provides great benefit for the Presbyterian Mission Agency and the Presbyterian Church (U.S.A.), as it:

- Shares and receives grassroots education information and concerns.
- Provides information regarding concerns and needs of those involved in the educational ministry of the church.
- Promotes the PC(USA)'s processes for supporting those called to educational ministry.
- Advocates the gifts, contributions, and value of educators to the whole church especially the councils of the PC(USA).
- Provides a certification-approved course at an APCE event and at meetings of the General Assembly, and .
- Plans and facilitates events to resource and network with those involved in the educational ministry of the church.

The full agreement is attached.

**The Missional Partner Relationship Between the  
Association of Presbyterian Church Educators (APCE) and the  
Presbyterian Mission Agency of the Presbyterian Church (U.S.A.)**

**Prologue**

In order that Christ's church faithfully joins God's mission to the world, we recognize the mutual support for ministry and good relationship between the Association of Presbyterian Church Educators (APCE) and the Presbyterian Mission Agency of the Presbyterian Church (U.S.A.). This relationship, mainly connected through the office of Theology, Worship and Education and the office of Vocation, celebrates the many ways the Presbyterian Mission Agency and APCE work together to inspire, equip, and connect Presbyterians in mission and ministry.

**1. Purpose**

The purpose of APCE is to advance education in the church and to increase the ongoing witness of our faith in the Gospel of Jesus Christ. The mission of the Presbyterian Mission Agency is to inspire, equip, and connect the Presbyterian Church (U.S.A.), in its many expressions, to serve Christ in the world through new and existing communities of faith, hope, love, and witness.

The purpose of this document is to define, strengthen and inform the missional relationship between the Presbyterian Mission Agency and APCE.

The Presbyterian Mission Agency and APCE, in mutual relationship, will:

- Provide a vision of educational ministries.
- Interpret APCE to councils and mid-councils.
- Raise awareness of the ministry of all serving in educational ministries.
- Acknowledge the expertise of educators, calling forth their skills and insights to the benefit of the church.
- Recognize and communicate the accomplishments of church educators.
- Engage seminaries regarding educator preparation, instruction, and support.

**2. Composition and structure of the missional relationship**

APCE is made up of individual members who are serving or who have served in educational ministry in the Presbyterian Church (U.S.A.), the Reformed Church in America, The Presbyterian Church in Canada, the Moravian Association of Church Educators, and the Christian educators of the Christian Reformed Church. The APCE governing cabinet includes an executive committee of officers elected by the association's membership. The cabinet also includes regional, racial- and multi-ethnic, and denominational representatives that are elected by APCE members and regions or appointed by the associated denominations.

The Presbyterian Mission Agency is one of six General Assembly agencies, established and described in the *Organization for Mission* of the Presbyterian Church (U.S.A.). The Presbyterian Mission Agency is made up of an executive director, three deputy executive directors, and six mission offices. APCE shall relate structurally to the Presbyterian Mission Agency through the office of Vocation and the office of Theology, Worship and Education.

Designees of Vocation and Theology, Worship and Education shall be appointed as liaisons to the APCE Cabinet in non-voting advisory capacities. The APCE executive committee shall appoint a liaison from the executive committee to represent APCE in missional partner relationship discussions and celebrations. If the APCE missional partner relationship representative is invited to attend a celebration of the relationship at a Presbyterian Mission Agency meeting, the respective mission office will pay. If Presbyterian Mission Agency representatives/liaisons attend APCE cabinet or APCE committee meetings, APCE and the Presbyterian Mission Agency will share expenses. APCE will pay room and board for denominational liaisons. The respective Presbyterian Mission Agency mission office will pay APCE denominational liaisons' travel expenses.

### **3. Core functions and mutual responsibilities**

The Presbyterian Mission Agency and APCE will relate in the following ways:

#### **The Association of Presbyterian Church Educators (APCE), for the mutual benefit of the relationship:**

- Shares and receives grassroots education information and concerns.
- Provides information regarding concerns and needs of those involved in the educational ministry of the church.
- Promotes the PCUSA's processes for supporting those called to educational ministry.
- Advocates the gifts, contributions, and value of educators to the whole church especially the councils of the PCUSA.
- Provides a certification-approved course at an APCE event and at meetings of the General Assembly.
- Plans and facilitates events to resource and network with those involved in the educational ministry of the church.

#### **Theology, Worship and Education and Office of Vocation to APCE, for the mutual benefit of the relationship:**

- Identify a representative/liaison from Theology, Worship and Education who:
  - Offers assistance to the APCE event committee as they design, plan, and implement the program.
  - Helps APCE understand its relationship to the goals and objectives of the Presbyterian Mission Agency.
  - Attends the APCE event, committee and Cabinet meetings, as budget and time permits.
- Identify a representative/liaison from the Office of Vocation who:
  - Shares trends and issues arising in ministry and church leadership.
  - Interprets the needs of church educators and provides resources in the areas of APCE membership support and promotes APCE within the denomination's structure.
  - Interprets the processes of educator certification through the Educator Certification Committee, including the recognition of educators achieving certification.
  - Attends the APCE event and Cabinet meetings, as budget and time permit.

### **4. Principles of the missional partner relationship**

This document describes a missional partner relationship with the Presbyterian Mission Agency of the PC(USA) and is not a contract. It is based on relationships and trust with specific responsibilities for both organizations. Each entity assumes sole responsibility for its own actions and neither party is legally liable for the actions or omissions of the other.

In order for APCE to use the PC(USA) name, seal, or symbol, a written license must first be secured from the Stated Clerk of the General Assembly. This missional partner relationship document does not confer the right to use these to APCE, as the Presbyterian Mission Agency does not possess the authority to grant such rights. Similarly APCE must receive prior written permission to use the Presbyterian Mission Agency's name or symbol. Further, neither APCE nor Presbyterian Mission Agency may publicize this missional partner relationship without prior authorization.

#### 5. Approval, review, and evaluation

This missional partner relationship shall be effective when this document is signed by the appropriate representatives of the APCE governing cabinet and by the Presbyterian Mission Agency Executive Leadership Team. It will be reported at the next meeting of Presbyterian Mission Agency and the missional partner relationship will be celebrated. This document shall be formally reviewed by elected representatives and representatives of the missional partners at least every four years to coincide with the Presbyterian Mission Agency mission planning cycle. The next review is expected in 2016. Either missional partner may request a review at any time.

A part of the review and renewal process shall include the reaffirmation and celebration of the benefits of this missional relationship along with the reiteration of mutual support.

Written notice of a request to alter the missional partner relationship shall be submitted to each missional partner, providing a three month period for both partners to discuss the request. Following that period, a formal meeting of representatives of the missional partners will create a proposal to be submitted to each partner for action. Either missional partner may dissolve this relationship at any time, with or without cause with 90 days advance written notice to the other partner.

Signed by the Association of Presbyterian Church Educators (APCE) Representative

---

Date

Signed by the Presbyterian Mission Agency Executive Leadership Team of the Presbyterian Church (USA)

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Linda B. Valentine, Executive Director  
Presbyterian Mission Agency  
Presbyterian Church (U.S.A.)

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Date

ITEM 229  
FOR INFORMATION

**Subject: Comparative Financial Reports - Ghost Ranch Conference Center**

Financial reports are prepared, analyzed and provided to management for utilization in the decision-making process. The reporting function is essential to make planning and controls effective.

The attached Ghost Ranch Financials reflect activity through August 31, 2012.

## **SHARED SERVICES**

FINANCIAL SERVICES DEPARTMENT

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Ghost Ranch incurred a loss of \$176,379 for the year-to-date period ending August 31, 2012 versus a profit of \$57,066 during the same period in 2011. The accumulated negative Unrestricted Net Assets balance of \$1,741,117 is the result of several years of accumulated net losses through August 31, 2012.

As of August 31, 2012 the PMA Accounts Payable balance was at \$ 1,878,867; the amount for the same period last year was \$1,448,499. The PMA Accounts Payable balance is the amount Ghost Ranch Center owes PMA for paying Ghost Ranch's expenses that have not been reimbursed to PMA.

**PRESBYTERIAN CHURCH (USA)  
GHOST RANCH CONFERENCE CENTER &  
GHOST RANCH IN SANTA FE  
COMBINED STATEMENT OF FINANCIAL POSITION**

	<u>August 31, 2012</u>	<u>December 31, 2011</u>	<u>August 31, 2011</u>
<b>ASSETS</b>			
Cash			
Cash & Money Market Funds	\$ 315,946	\$ 256,092	\$ 119,721
Petty Cash	2,274	2,274	2,274
Total Cash	<u>\$ 318,221</u>	<u>\$ 258,366</u>	<u>\$ 121,996</u>
Investments			
Long-term Investments held by the Foundation	425,745	417,702	448,771
Other Assets			
Accounts Receivable	\$ 53,583	\$ 44,804	\$ 73,281
Prepaid Expenses	125,711	42,498	231,058
Inventory	146,235	150,786	174,126
Total Other Assets	<u>\$ 325,529</u>	<u>\$ 238,089</u>	<u>\$ 478,465</u>
Fixed Assets	<u>6,031,089</u>	<u>6,224,243</u>	<u>6,259,452</u>
<b>TOTAL ASSETS</b>	<b><u><u>\$ 7,100,584</u></u></b>	<b><u><u>\$ 7,138,399</u></u></b>	<b><u><u>\$ 7,308,683</u></u></b>
<b>LIABILITIES</b>			
Accounts Payable - PMA	\$ 1,878,867	\$ 1,833,418	\$ 1,448,499
Accounts Payable - Accruals	178,202	-	-
Amounts Held for Others	12,075	(26,033)	5,718
Notes Payable	59,932	63,458	66,057
Accrued Severance	-	-	4,548
Deferred Revenue	191,534	136,586	255,372
Total Liabilities	<u>\$ 2,320,610</u>	<u>\$ 2,007,428</u>	<u>\$ 1,780,194</u>
<b>NET ASSETS</b>			
Unrestricted Net Assets	\$ (1,741,117)	\$ (1,564,738)	\$ (1,315,680)
Temporarily Restricted	156,369	134,799	135,944
Temporarily Restricted-La Bruzza	(106,905)	(114,948)	(83,879)
Permanently Restricted-La Bruzza	532,650	532,650	532,650
Plant Fund	5,938,977	6,143,209	6,259,454
Total Net Assets	<u>\$ 4,779,973</u>	<u>\$ 5,130,972</u>	<u>\$ 5,528,489</u>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b><u><u>\$ 7,100,584</u></u></b>	<b><u><u>\$ 7,138,399</u></u></b>	<b><u><u>\$ 7,308,683</u></u></b>

Footnote: These statements were prepared based on information presented by management of Ghost Ranch.

**PRESBYTERIAN CHURCH (USA)**  
**GHOST RANCH CONFERENCE CENTER &**  
**GHOST RANCH IN SANTA FE**  
**COMBINED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**For the periods ending August 31, 2012 and 2011**

	Annual <u>Budget</u>	August 31, 2012 YTD			8/11 YTD <u>Actual</u>
		<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	
<b><u>REVENUE</u></b>					
<i>Operating Income/Unrestricted</i>					
Program	\$ 1,667,248	\$ 1,315,671	\$ 1,492,222	\$ (176,551)	\$ 1,299,291
Operations	2,065,752	1,288,829	1,427,943	(139,114)	1,415,825
Piedra Lumbre	-	-	-	-	31,375
Interest Income	-	3	-	3	3
Miscellaneous Income	4,800	2,645	4,527	(1,882)	20,709
Misc (Prior Year) Adjustments	-	-	-	-	-
Total Operating Income	<u>\$ 3,737,800</u>	<u>\$ 2,607,148</u>	<u>\$ 2,924,692</u>	<u>\$ (317,544)</u>	<u>\$ 2,767,204</u>
<i>Other Revenue</i>					
Contributions	\$ 1,575	\$ 2,486	\$ 1,050	\$ 1,436	\$ 1,557
Individuals/Misc.	179,500	156,424	137,500	18,924	131,442
Special Events	-	-	-	-	55
Congregations	3,500	2,650	2,000	650	2,300
Leadership	127,500	55,644	86,000	(30,356)	76,533
Direct Mailing	189,500	37,757	46,500	(8,743)	32,282
Sub Total Annual Fund	<u>\$ 501,575</u>	<u>\$ 254,961</u>	<u>\$ 273,050</u>	<u>\$ (18,089)</u>	<u>\$ 244,170</u>
NGRF	16,605	\$ 16,609	\$ 16,605	\$ 4	\$ 15,955
Total Other Revenue	<u>\$ 518,180</u>	<u>\$ 271,570</u>	<u>\$ 289,655</u>	<u>\$ (18,085)</u>	<u>\$ 260,125</u>
<b>Grand Total Revenue</b>	<u>\$ 4,255,980</u>	<u>\$ 2,878,719</u>	<u>\$ 3,214,347</u>	<u>\$ (335,628)</u>	<u>\$ 3,027,328</u>
<b><u>EXPENDITURES</u></b>					
<i>Program and Operational</i>					
Operations	\$ 3,146,508	\$ 2,210,527	\$ 2,261,822	\$ 51,295	\$ 2,197,573
Program	684,780	506,750	521,464	14,714	418,218
Director's Office	99,767	72,722	66,506	(6,216)	60,870
Funds Development	138,606	88,886	94,022	5,136	71,840
Finance	251,369	157,622	168,235	10,613	202,415
Capital Improvements	9,960	16,531	9,960	(6,571)	2,161
Piedra Lumbre	-	2,059	-	(2,059)	17,185
<b>Grand Total Expenditures</b>	<u>\$ 4,330,990</u>	<u>\$ 3,055,098</u>	<u>\$ 3,122,009</u>	<u>\$ 66,911</u>	<u>\$ 2,970,262</u>
<b>Current Year Change in Net Assets</b>	\$ (75,010)	\$ (176,379)	\$ 92,338	\$ (268,717)	\$ 57,066
<b>Other Adjustment</b>		-			
<b>Net Change in Net Assets</b>		<u>\$ (176,379)</u>			
<b>Unrestricted Net Assets at January 1, 2012</b>		(1,564,738)			
<b>Unrestricted Net Assets at August 31, 2012</b>		<u>\$ (1,741,117)</u>			
<b>TEMPORARY RESTRICTED</b>					
Revenue		\$ 50,245			
Expenditures		<u>(28,676)</u>			
Change		\$ 21,569			
<b>PLANT FUND</b>					
Temporarily Restricted Capitalized Assets		\$ -			
Depreciation		<u>(204,232)</u>			
Change		\$ (204,232)			



**PRESBYTERIAN CHURCH (USA)  
GHOST RANCH CONFERENCE CENTER  
PROGRESSION OF TEMPORARILY RESTRICTED NET ASSETS  
For the period ending August 31, 2012**

	<b>1/1/2012</b>			<b>8/31/2012</b>
	<b>Beginning</b>			<b>Ending</b>
	<b><u>Balance</u></b>	<b><u>Revenue</u></b>	<b><u>Expense</u></b>	<b><u>Balance</u></b>
<b>Ghost Ranch Abiquiu</b>				
GRATR5 Museum	950	17,207	(125)	18,032
GRATR9 Scholarships	29,455	1,336	-	30,791
GRATR13 Archival	800	-	-	800
GRATR15 Accessibility	3,663	-	-	3,663
GRATR18 Capital Campaign - Housing	-	(5,010)	10,000	4,990
GRATR27 Casa del Sol Facilities	6,872	3,102	(1,987)	7,987
GRATR30 Campground Summit	6,792	-	-	6,792
GRATR34 Scholarships - Casa del Sol	23,699	260	-	23,959
GRATR37 Golf Carts	-	-	-	-
GRATR41 Outdoor Adventures	10,125	-	(4,793)	5,332
GRATR43 Johnson-Discerning the Times	10,000	-	-	10,000
GRATR45 Presbyterian Hunger Program National Grant	5,000	(2,145)	-	2,855
GRATR46 The Dorr Foundation	10,000	(1,208)	(8,386)	406
GRATR47 David B Jones Foundation	10,000	-	(7,568)	2,432
GRATR49 Peace Garden	-	-	-	-
GRATR50 Trail Restoration	2,414	105	-	2,519
GRATR51 College Staff Fund	-	-	-	-
GRATR52 Other Miscellaneous Projects	13,621	36,298	(13,476)	36,442
All Other	-	300	(600)	(300)
<b>Subtotal Ghost Ranch Abiquiu</b>	<b>133,391</b>	<b>50,245</b>	<b>(26,935)</b>	<b>156,701</b>
<b>Ghost Ranch In Santa Fe</b>				
GRSTR1 Meeting Ground	1,408	-	(1,741)	(332)
<b>Total Temporarily Restricted Net Assets</b>	<b>134,799</b>	<b>50,245</b>	<b>(28,676)</b>	<b>156,369</b>

ITEM 230  
FOR INFORMATION

**Subject: Comparative Financial Reports - Stony Point Conference Center**

Financial reports are prepared, analyzed and provided to management for utilization in the decision-making process. The reporting function is essential to make planning and controls effective.

The attached Stony Point Financials reflect activity through August 31, 2012.

PRESBYTERIAN CHURCH USA  
STONY POINT CONFERENCE CENTER  
STATEMENT OF FINANCIAL POSITION  
August 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 212,326	\$ 141,086
Investments	\$ 6,262	\$ 6,053
Other Assets		
Accounts Receivable	\$ 201,212	\$ 226,146
Less: Provision for Uncollectable Amounts	(10,000)	(19,415)
Prepaid	30,053	28,365
Inventory	10,510	10,938
Total Other Assets	<u>\$ 231,775</u>	<u>\$ 246,033</u>
Fixed Assets	<u>\$ 1,401,303</u>	<u>\$ 1,445,044</u>
TOTAL ASSETS	<u><u>\$ 1,851,666</u></u>	<u><u>\$ 1,838,216</u></u>
LIABILITIES		
Accounts Payable - PMA	\$ 1,505,609	\$ 1,582,119
Security Deposits Held	1,500	4,000
Amounts Held for Special Projects	0	545
Deferred Revenue	56,532	103,603
TOTAL LIABILITIES	<u>\$ 1,563,641</u>	<u>\$ 1,690,268</u>
NET ASSETS		
Unrestricted Net Assets	\$ (1,105,988)	\$ (1,293,580)
Plant Fund	1,216,784	1,260,525
Temporarily Restricted	177,228	181,004
TOTAL NET ASSETS	<u>\$ 288,024</u>	<u>\$ 147,949</u>
TOTAL LIABILITIES and NET ASSETS	<u><u>\$ 1,851,666</u></u>	<u><u>\$ 1,838,216</u></u>

PRESBYTERIAN CHURCH USA  
STONY POINT CONFERENCE CENTER  
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
For the Period Ended August 31, 2012

	Annual <u>Budget</u>	YTD <u>Actual</u>	Remaining <u>Budget</u>	% of Budget <u>Remaining</u>
<b>REVENUE</b>				
Campus Use	\$ 1,234,500	\$ 904,001	\$ (330,499)	26.8%
Food Service	-	-	-	0.0%
Program	7,000	5,353	(1,647)	23.5%
Transportation	33,000	28,258	(4,742)	14.4%
Readers Service	1,100	617	(483)	43.9%
Shop at the Point	65,000	35,109	(29,891)	46.0%
Building and Grounds	67,760	44,100	(23,660)	34.9%
Administration	54,915	33,114	(21,801)	39.7%
Gilmor Sloane	186,000	165,624	(20,377)	11.0%
Allison Estate	104,000	87,570	(16,430)	15.8%
Community of Traditions Living	-	-	-	0.0%
<b>SUBTOTAL REVENUE</b>	<u>\$ 1,753,275</u>	<u>\$ 1,303,746</u>	<u>\$ (449,529)</u>	<u>25.6%</u>
<b>EXPENSES</b>				
Campus Use	\$ 205,767	\$ 154,648	\$ 51,120	24.8%
Food Service	528,376	335,496	192,880	36.5%
Program	6,000	5,305	695	11.6%
Transportation	43,500	32,389	11,111	25.5%
Readers Service	3,810	1,523	2,287	60.0%
Shop at the Point	41,600	23,405	18,195	43.7%
Building and Grounds	350,254	218,995	131,259	37.5%
Administration	538,476	370,831	167,645	31.1%
Gilmor Sloane	21,478	14,159	7,319	34.1%
Allison Estate	13,615	6,233	7,382	54.2%
Community of Traditions Living	400	300	100	25.0%
<b>SUBTOTAL EXPENSES</b>	<u>\$ 1,753,275</u>	<u>\$ 1,163,284</u>	<u>\$ 589,991</u>	<u>33.7%</u>
Change in Net Assets 8/31/2012	\$ (0)	\$ 140,462	\$ 140,462	
Beginning Net Assets 1/1/2012		<u>(1,246,451)</u>		
Ending Net Assets 8/31/2012		<u><u>\$ (1,105,988)</u></u>		

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PMA Board 09/2012

Stony Point  
Monthly Snapshot  
At 8/31/2012

	YTD				Annual Budget	Prior Year YTD	YoY % Chg.
	Actual	Budget	Variance	% Budget			
Revenue							
Campus Revenue	1,147,389	882,660	264,729	130.0	1,510,500	901,534	27.3
Contributions	30,965	27,653	3,312	112.0	50,300	8,857	249.6
Other Revenue	125,391	116,643	8,748	107.5	192,475	123,595	1.5
Total Income	<u>1,303,746</u>	<u>1,026,956</u>	<u>276,790</u>	<u>127.0</u>	<u>1,753,275</u>	<u>1,033,987</u>	<u>26.1</u>
Expense							
Housekeeping	(154,648)	(125,007)	(29,641)	123.7	(205,767)	(123,173)	(25.6)
Food Service	(335,496)	(321,369)	(14,127)	104.4	(528,376)	(351,689)	4.6
Program	(5,305)	(2,760)	(2,545)	192.2	(6,000)	(7,478)	29.1
Transportation	(32,389)	(23,885)	(8,504)	135.6	(43,500)	(27,690)	(17.0)
Readers' Service	(1,523)	(2,486)	963	61.3	(3,810)	(2,660)	42.7
Shop at the Point	(23,405)	(26,231)	2,826	89.2	(41,600)	(28,357)	17.5
Building and Grounds	(218,995)	(226,889)	7,894	96.5	(350,254)	(218,233)	(0.3)
Administration	(370,831)	(344,510)	(26,321)	107.6	(538,476)	(358,375)	(3.5)
Gilmor Sloane	(14,159)	(14,038)	(121)	100.9	(21,478)	(15,151)	6.5
Allison	(6,233)	(9,196)	2,963	67.8	(13,615)	(7,811)	20.2
Community of Traditions Living	(300)	(264)	(36)	-	(400)	(791)	62.1
Total Expense	<u>(1,163,284)</u>	<u>(1,096,635)</u>	<u>(66,649)</u>	<u>106.1</u>	<u>(1,753,275)</u>	<u>(1,141,408)</u>	<u>(1.9)</u>
Operating Income	140,462	(69,679)	210,141		(0)	(107,422)	230.8
Non-Operating/Non-Recurring							
Capital Expenditures	-	-	-	-	-	-	-
Prior Period Adjustments/Write-offs	-	-	-	-	-	49,455	-
	-	-	-	-	-	49,455	-
Net Income	<u>140,462</u>	<u>(69,679)</u>	<u>210,141</u>		<u>(0)</u>	<u>(57,967)</u>	
Separate Expense Breakdown							
Utilities	97,740	107,469	9,729	90.9	167,134	118,002	17.2
Salaries and Benefits	632,864	550,403	(82,462)	115.0	892,120	586,420	(7.9)
Volunteer costs	13,003	37,620	24,617	34.6	57,000	19,303	32.6
Other	419,676	401,143	(18,533)	104.6	637,022	417,683	(0.5)
	<u>1,163,284</u>	<u>1,096,635</u>	<u>(66,649)</u>	<u>106.1</u>	<u>1,753,275</u>	<u>1,141,408</u>	<u>(1.9)</u>
Balance Sheet							
	<u>8/31/12</u>	<u>12/31/11</u>	<u>8/31/11</u>				
Assets							
Cash	212,326	257,486	141,086				
Accounts Receivable	201,212	141,774	226,146				
Less: Prov. for Uncollectable	(10,000)	(10,000)	(19,415)				
Fixed Assets	1,401,303	1,401,303	1,445,044				
Other	46,825	26,044	45,356				
	<u>1,851,666</u>	<u>1,816,607</u>	<u>1,838,216</u>				
Liabilities							
Deferred Revenue	56,532	89,069	103,603				
Accounts Payable - PMA	1,505,609	1,589,642	1,582,119				
Other	1,500	1,500	4,545				
	<u>1,563,641</u>	<u>1,680,211</u>	<u>1,690,268</u>				
Equity	<u>288,024</u>	<u>136,396</u>	<u>147,948</u>				

PRESBYTERIAN CHURCH USA  
STONY POINT CONFERENCE CENTER  
PROGRESSION OF TEMPORARILY RESTRICTED NET ASSETS  
For the Period Ended August 31, 2012

		1/1/2012			8/31/2012
		<u>Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
E868808	Stony Point Center	\$ 418	\$ -	\$ -	\$ 418
SPC2	Friends of Stony Point	4,062	80	-	4,142
SPC3	Betty Parkinson - Stony Point	1,989	103	-	2,092
SPC4	Readers Service	(492)	350	-	(142)
SPC5	Meditation Space	33,237	-	-	33,237
SPC7	Lower Manhattan Retreats - 9/11 Healing	6,232	-	-	6,232
SPC8	Women's Leadership and Children at Risk	(0)	-	-	(0)
SPC10	Friends Discretionary Funt	4,394	571	(29)	4,937
SPC12	Spirituality and Justice Prog	8,466	-	-	8,466
SPC13	Endowments	125	(125)	-	-
SPC14	Scholarships	894	125	-	1,019
SPC15	Margaret Flory Msn Lctr	1,415	-	-	1,415
SPC17	Quimby Home	2,300	-	-	2,300
SPC20	Alzheimers Dev	7,798	(660)	-	7,138
SPC28	SPC Capital Campaign	58	-	-	58
SPC31	Gilmor Sloane House	(6,430)	6,430	(7,027)	(7,027)
SPC32	Community of Living Traditions	4,221	10,282	(19,147)	(4,644)
SPC34	Margaret Flory Memorial Fund	4,360	100	-	4,460
SPC35	Association for Global Volunteer Service	7,048	2,220	(4,521)	4,747
SPC36	LGBTQ Program-Hostetter	361	-	-	361
SPC37	Build On The Rock	48,532	64,977	(51,900)	61,609
SPC38	Cordee Hamilton Memorial Fund	8,540	1,397	-	9,937
SPC39	Shomer Shalom	9,485	-	-	9,485
SPC40	Presbyterian Church Hunger Grant Food Justice	15,000	-	-	15,000
SPC41	Handicap Accessibility Projects	-	10,000	(7,064)	2,936
SPC42	Capital Fund Matching Grants	-	7,632	-	7,632
	Other	4,050	-	(2,628)	1,421
Total		<u>\$ 166,062</u>	<u>\$ 103,482</u>	<u>\$ (92,316)</u>	<u>\$ 177,228</u>

ITEM 231  
FOR INFORMATION

**Subject: Monthly Financial Reports - Mission**

Financial reports are prepared, analyzed and provided to management for utilization in the decision-making process. The reporting function is essential to make planning and controls effective.

The attached General Assembly Mission Program Receipts & Disbursement Report reflects the results of operation as of August 31, 2012.



## Presbyterian Mission Agency Budget Compared to Actual August 31, 2012

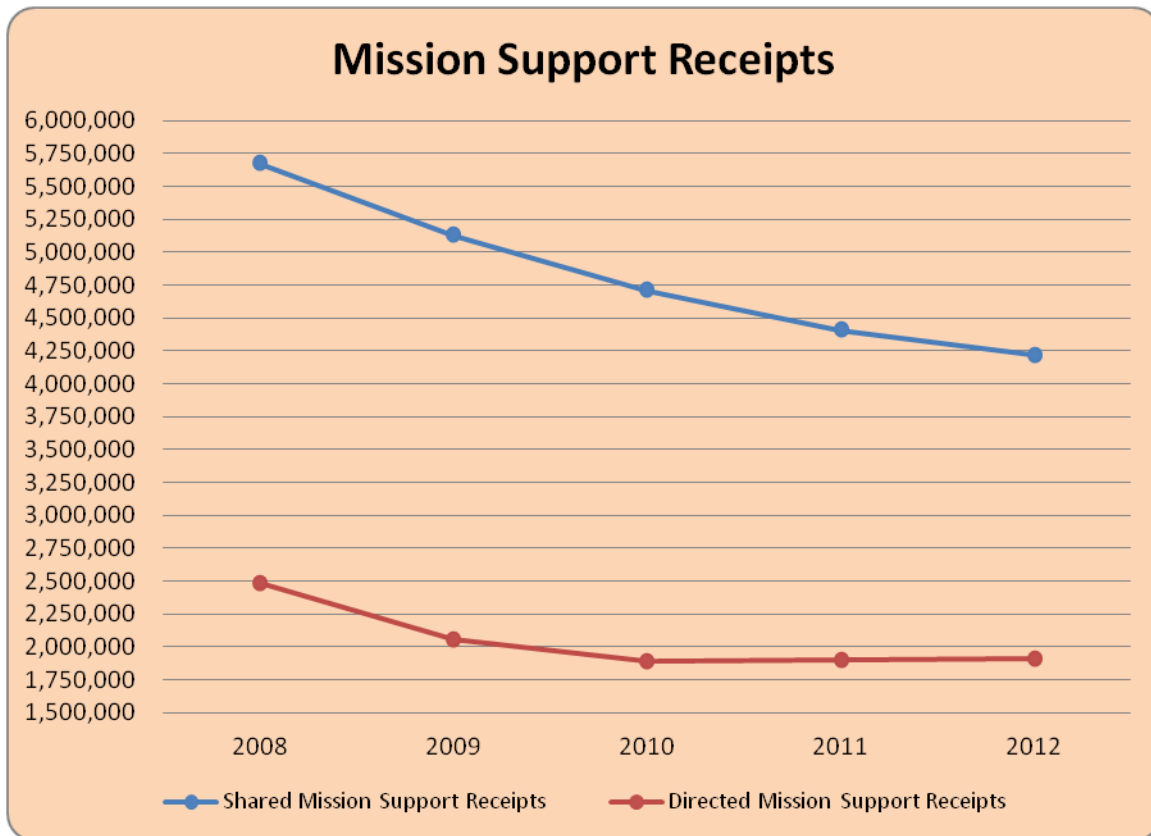
The following are highlights of activities through August 31, 2012:

### RECEIPTS

**Shared Mission Support** - Unrestricted receipts were \$4,215,612 or 43.02% of the annual budget.

**Directed Mission Support** - Restricted receipts were \$1,908,145 or 50.21% of the annual budget.

The graph below represents actual Shared Mission Support and Directed Mission Support receipts for the month of August for the last five years.





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## RECEIPTS

**Special Offerings** - Receipts were \$8,963,385 or 68.42% of the annual budget. The following Special Offering receipts denote the year-to-date percentage of the annual budget, and the graph represents actual Special Offering receipts for the month of August for the last five years.

- Christmas Joy – 62.44%
- One Great Hour of Sharing – 78.61%
- Peacemaking – 26.15%
- Pentecost – 58.04%



**Other Specific Appeals** - Receipts were \$6,903,782 or 44.98% of the annual budget. Of the full-year budgeted amount, ECO receipts were 48.16% through August 2012. Mission Initiative: Joining Hearts & Hands received a gift of \$250,000. In 2011, Emergency and Disaster Relief receipts included \$2,519,113 for Japan Earthquake and Tsunami relief, \$412,817 for Haiti relief and \$705,500 for USA Disasters & Emergencies. Also in 2011, the Hunger Program received a distribution of \$262,643 from two Life Income Plans held at the Foundation.

**Additional Forms of Giving** - Two anonymous gifts of \$1 million each were received in May. The gifts are restricted for foreign mission and domestic mission fieldwork.

**Other** - Curriculum-English revenue totaled \$1,155,959 through August 2012 as compared to \$1,362,647 in 2011. The decrease was due to a \$74,710 decline in sales and a \$131,978 decrease in ECO funding. Curriculum-Language revenue totaled \$104,160 through August 2012 as compared to \$114,487 in 2011. Curriculum net sales and other sales revenue were 58.45% of the annual budget.

**Total Receipts** - Unrestricted Receipts were \$9,683,638 or 47.10% of the annual budget. Restricted receipts were \$32,898,682 or 62.36% of the annual budget. Total receipts were \$42,582,320 or 58.08%.



## Presbyterian Mission Agency Budget Compared to Actual As of August 31, 2012

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### EXPENDITURES

#### Executive Director

- Executive Administrator – Unrestricted and restricted expenses were low compared to budget due to lower than expected Legal and IARP expenses. Expenses are expected to be at budget by year-end.

#### Communications and Funds Development

- Mission Resources – Unrestricted expenses were low compared to budget due to the timing of *Presbyterian Planning Calendar* sales that occurred in May. Unrestricted expenses are expected to be at budget by year-end.
- Church Financial Campaign Service – Unrestricted and restricted expenses were low compared to budget because Church Financial Campaign Service is no longer a program of the PMA (formerly GAMC), effective June 30. Therefore, only minimal outstanding expenses are expected. Former consultants that provided professional fund-raising services for Church Financial Campaign Service have collaborated to launch an independent campaign company—Church Campaign Services (CCS).

#### Mission

- Deputy Executive Director – Restricted expenses were low compared to budget due to anticipated programmatic work which includes Research Service projects and the “1001 in 10” campaign. These ventures will occur later in the 2012.
- Vocation – Restricted expenses were low compared to budget due to Financial Aid grant payments and other programmatic payments that will be made later this year.
- Evangelism and Church Growth – Unrestricted and restricted expenses were low compared to budget due to a smaller than expected number of grant applicants.
- Compassion, Peace and Justice – Unrestricted and restricted expenses were low compared to budget due to grant payments and special event payments that will be made later this year.
- World Mission – Unrestricted and restricted expenses were low compared to budget due to grant payments that will be made later this year.
- Racial Ethnic & Women’s Ministries – Unrestricted and restricted expenses were low compared to budget due to grant payments that will be made later this year.

#### Shared Services

- Mail/Print Services – Restricted expenditures were low compared to budget due to lower than expected utilization of mail/print – related services.
- Facilities – Restricted expenditures were low compared to budget due to an unsecured lease agreement and building vacancies.

#### Other

- Insurance – Restricted expenses were over budget due to the large number of policy renewals in April 2012. This is expected to be within budget by year-end.

#### Total Expenditures

Unrestricted expenditures were \$13,093,471 or 57.41% of the annual budget and restricted expenditures were \$34,817,883 or 52.53% of the annual budget. Total expenditures were \$47,911,354 or 53.78% of the annual budget.

### **UTILIZATION OF PRIOR YEAR RECEIPTS**

#### **Unrestricted PMPF**

The 2012 budget for utilization of prior year receipts is \$2,245,211. Utilization of prior year receipts was \$3,409,833 or 151.87% of the annual budget. This is normal due to lower income received during the first three quarters of the year.

**Presbyterian Mission Agency Receipts  
Actual Compared to Budget as of August 31, 2012**

Receipts	MISSION BUDGET								
	Unrestricted			Restricted			Grand Total		
	Annual Budget	YTD Actual	YTD 2011	Annual Budget	YTD Actual	YTD 2011	Annual Budget	YTD Actual	YTD 2011
<b>I. Support from Congregations &amp; Presbyteries</b>									
<b>Basic Mission Support</b>									
Shared Mission Support	9,800,000	4,215,612	4,405,415	-	-	-	9,800,000	4,215,612	4,405,415
Directed Mission Support	-	-	-	3,800,000	1,908,145	1,900,524	3,800,000	1,908,145	1,900,524
	9,800,000	4,215,612	4,405,415	3,800,000	1,908,145	1,900,524	13,600,000	6,123,757	6,305,939
<b>Churchwide Spec. Offerings</b>									
Christmas Joy	-	-	-	4,200,000	2,622,605	2,732,451	4,200,000	2,622,605	2,732,451
One Great Hour of Sharing	-	-	-	7,100,000	5,581,563	5,994,017	7,100,000	5,581,563	5,994,017
Peacemaking	-	-	-	900,000	235,393	249,279	900,000	235,393	249,279
Pentecost	-	-	-	900,000	522,323	391,236	900,000	522,323	391,236
Witness	-	-	-	-	1,501	2,289	-	1,501	2,289
	-	-	-	13,100,000	8,963,385	9,369,272	13,100,000	8,963,385	9,369,272
<b>II. Supplementary Support (Beyond Budget) From Congregations &amp; Presbyteries &amp; Individuals</b>									
<b>Other Specific Appeals</b>									
Emergency and Disaster Relief	-	-	-	2,500,000	969,689	4,393,265	2,500,000	969,689	4,393,265
Extra Commitment Opportunity (ECO)	-	-	-	9,680,000	4,662,362	4,290,994	9,680,000	4,662,362	4,290,994
Mission Initiative Joining Hearts & Hands	-	-	-	510,000	342,108	159,477	510,000	342,108	159,477
Special Missionary Support	-	-	-	308,000	71,203	96,712	308,000	71,203	96,712
Hunger	-	-	-	600,000	216,421	562,407	600,000	216,421	562,407
Theological Education Fund	-	-	-	1,750,000	641,999	708,849	1,750,000	641,999	708,849
	-	-	-	15,348,000	6,903,782	10,211,704	15,348,000	6,903,782	10,211,704
<b>Add'l Forms of Giving</b>									
Presbyterian Women	498,604	111,455	157,508	451,396	324,337	272,093	950,000	435,792	429,601
Bequests and Annuities	2,500,000	194,938	70,936	200,000	47,814	55,472	2,700,000	242,752	126,408
Other Gifts	-	-	-	-	2,018,263	-	-	2,018,263	-
Validated Mission Support	-	-	-	-	(19,691)	11,350	-	(19,691)	11,350
Grants from Outside Fdns.	-	-	-	90,000	13,447	21,978	90,000	13,447	21,978
	2,998,604	306,393	228,444	741,396	2,384,170	360,893	3,740,000	2,690,563	589,337
<b>III. Endowments, Interest and Dividends</b>									
PC (USA) Restr. Endow. Fds.	-	-	-	5,352,340	3,073,058	4,042,980	5,352,340	3,073,058	4,042,980
PC (USA) Unres. Endow. Fds.	6,061,818	3,769,460	4,655,049	-	-	-	6,061,818	3,769,460	4,655,049
Phy. Mission Program Fund	250,000	73,054	97,394	289,532	135,746	102,252	539,532	208,800	199,646
Outside Trusts	800,000	772,704	852,972	150,000	96,000	114,000	950,000	868,704	966,972
Jinshian Fund	-	-	-	1,534,197	901,597	1,175,554	1,534,197	901,597	1,175,554
Short Term Investment	600,000	541,383	459,739	600,000	242,879	252,002	1,200,000	784,262	711,741
	7,711,818	5,156,601	6,065,154	7,926,069	4,449,280	5,686,788	15,637,887	9,605,881	11,751,942
<b>IV. Other</b>									
Partner Churches and Other	-	-	-	100,000	-	53,432	100,000	-	53,432
Hubbard Press	50,000	-	-	-	-	-	50,000	-	-
Sales: Curriculum	-	-	-	2,155,800	1,260,119	1,477,134	2,155,800	1,260,119	1,477,134
Sales: Program Services	-	-	-	7,963,180	5,886,185	5,478,257	7,963,180	5,886,185	5,478,257
Sales: Resources	-	5,032	9,091	1,625,559	1,143,616	1,109,456	1,625,559	1,148,648	1,118,547
Other Income	-	-	-	-	-	-	-	-	-
	50,000	5,032	9,091	11,844,539	8,289,920	8,118,279	11,894,539	8,294,952	8,127,370
<b>TOTAL RECEIPTS</b>	<b>20,560,422</b>	<b>9,683,638</b>	<b>10,708,104</b>	<b>52,760,004</b>	<b>32,898,682</b>	<b>35,647,460</b>	<b>73,320,426</b>	<b>42,582,320</b>	<b>46,355,564</b>
<b>V. Prior Year Accumulations</b>	<b>2,245,211</b>	<b>3,409,833</b>	<b>1,892,292</b>	<b>13,525,853</b>	<b>1,919,201</b>	<b>1,558,710</b>	<b>15,771,064</b>	<b>5,329,034</b>	<b>3,451,002</b>
<b>TTL RCPTS, PY ACCUM &amp; ADJS</b>	<b>22,805,633</b>	<b>13,093,471</b>	<b>12,600,396</b>	<b>66,285,857</b>	<b>34,817,883</b>	<b>37,206,170</b>	<b>89,091,490</b>	<b>47,911,354</b>	<b>49,806,566</b>

Presbyterian Mission Agency  
Expenditures by Entity  
For the Period Ended August 31, 2012  
(After Cost Allocation)

Budgeted Entity	MISSION BUDGET								
	UNRESTRICTED			RESTRICTED			GRAND TOTAL		
	Annual Budget	YTD Actual	2011 Actual	Annual Budget	YTD Actual	2011 Actual	Annual Budget	YTD Actual	2011 Actual
<b>I Executive Director</b>									
Executive Administrator	921,128	550,635	126,693	475,108	235,089	253,588	1,396,236	785,724	380,281
	921,128	550,635	126,693	475,108	235,089	253,588	1,396,236	785,724	380,281
<b>II Communication and Funds Dev.</b>									
Creative Services	-	-	-	3,853	2,584	2,579	3,853	2,584	2,579
Mission Resources	710,203	252,803	146,833	1,599,910	1,106,361	999,067	2,310,113	1,359,164	1,145,900
Church Financial Campaign Service	86,229	43,772	136,921	559,756	99,434	185,069	645,985	143,206	321,990
	796,432	296,575	283,754	2,163,519	1,208,379	1,186,715	2,959,951	1,504,954	1,470,469
<b>III Mission</b>									
Deputy Executive Director Office	645,050	445,291	166,099	525,300	215,856	255,355	1,170,350	661,147	421,454
Vocation	454,284	280,594	342,325	1,666,342	961,569	1,245,123	2,120,626	1,242,163	1,587,448
Theology Worship and Education	2,485,183	1,633,383	1,451,075	5,622,058	3,144,158	3,530,011	8,107,241	4,777,541	4,981,086
Evangelism and Church Growth	2,503,778	1,305,239	1,546,516	4,128,814	1,814,551	2,107,056	6,632,592	3,119,790	3,653,572
Compassion, Peace and Justice	3,391,523	1,836,892	1,727,636	17,797,521	8,872,946	10,859,599	21,189,044	10,709,838	12,587,235
World Mission	6,164,912	3,490,244	3,394,007	22,176,846	11,660,863	10,903,576	28,341,758	15,151,107	14,297,583
Racial Ethnic and Women's Ministries	2,923,385	1,610,667	1,839,130	3,710,923	1,843,810	1,592,392	6,634,308	3,454,477	3,431,522
	18,568,115	10,602,310	10,466,788	55,627,804	28,513,753	30,493,112	74,195,919	39,116,063	40,959,900
<b>IV Shared Services</b>									
Finance and Accounting	-	-	-	327,935	219,303	174,021	327,935	219,303	174,021
Information Technology	-	-	-	280,449	163,225	198,278	280,449	163,225	198,278
Presbyterian Distribution Services	-	-	-	1,364,285	894,197	986,471	1,364,285	894,197	986,471
Mail, Print Services	-	-	-	265,000	93,320	110,002	265,000	93,320	110,002
Facilities	-	-	-	465,764	190,900	266,953	465,764	190,900	266,953
	-	-	-	2,703,433	1,560,945	1,735,725	2,703,433	1,560,945	1,735,725
<b>V Other</b>									
Restricted Fund Allocation	-	-	-	-	-	(5,556)	-	-	(5,556)
Insurance	-	-	-	1,393,818	1,235,500	1,232,701	1,393,818	1,235,500	1,232,701
Board of Pensions	181,493	102,684	92,166	2,056,598	1,204,568	1,319,956	2,238,091	1,307,252	1,412,122
ECO Agency	79,053	44,032	33,817	1,801,716	820,006	939,533	1,880,769	864,038	973,350
Mission Partnership	2,259,412	1,497,235	1,597,178	63,861	39,643	50,396	2,323,273	1,536,878	1,647,574
	2,519,958	1,643,951	1,723,161	5,315,993	3,299,717	3,537,030	7,835,951	4,943,668	5,260,191
<b>Total Expenditures</b>	<b>22,805,633</b>	<b>13,093,471</b>	<b>12,600,396</b>	<b>66,285,857</b>	<b>34,817,883</b>	<b>37,206,170</b>	<b>89,091,490</b>	<b>47,911,354</b>	<b>49,806,566</b>

ITEM 232

FOR INFORMATION

**Monthly Financial Reports – Presbyterian Mission Program Fund (PMPF)**

Financial reports are prepared, analyzed and provided to management for utilization in the decision-making process. The reporting function is essential to make planning and controls effective.

The attached Financials reflect activity through August 31, 2012.

**PRESBYTERIAN CHURCH (U.S.A.)**  
**PRESBYTERIAN MISSION PROGRAM FUND**  
**FUNDS COMMITTED FOR SPECIAL PROJECTS**  
**AS OF AUGUST 31, 2012**

UNRESTRICTED					
	UNCOMMITTED FUNDS	COMMITTED FOR SPECIAL PROJECTS	PROGRAMMATIC LOAN FUND	COMBINED TOTAL	
1	Balance as of January 1, 2012	18,675,409	3,019,887	828,601	22,523,897
2	Market value adjustment in investments	745,605			745,605
3	Net increase (decrease) in loans/receivables	(28,156)		28,156	-
4	New allocation	(6,716,311)	6,716,311		-
5	Use of allocations		(710,331)		(710,331)
6	Unused allocations restored	119,987	(119,987)		-
7	Increase (Decrease) YTD	(5,878,875)	5,885,993	28,156	35,275
8	<b>Subtotal</b>	12,796,534	8,905,880	856,757	22,559,172
9	Excess unrestricted revenues/(expenditures) from PMA Budget	(1,164,622)	(2,245,211)		(3,409,833)
10	<b>Balance August 31, 2012</b>	11,631,912	6,660,669	856,757	19,149,339
11	Reserve requirement:				
	Unrestricted receipts	20,560,422			
	Directed mission support receipts	3,800,000			
	Total	<u>24,360,422</u>			
	30% Reserve requirement	<u>7,308,127</u>			



**PRESBYTERIAN CHURCH (U.S.A.)  
PRESBYTERIAN MISSION PROGRAM FUND  
FUNDS COMMITTED FOR SPECIAL PROJECTS  
AS OF AUGUST 31, 2012**



GRANTS	Original Designation	Balance 1/1/12	Designated	Payments	Restored	Balance 8/31/12
1 Balance of allocations of \$1,093,000 (4/03), \$814,210 (2/04), \$150,000 (12/04), and reallocations (9/06), (2/08), (10/08), (5/10), & (2/12) to support the Independent Abuse Review Panel						
a. 2011	198,574	119,987			(119,987)	0
b. 2012	116,574	116,574	15,450	(47,227)		84,797
c. 2013			104,537			104,537
2 Sales of Resources		270,598				270,598
3 Allocation of \$574,585 (3/31/2011) for National Mission Partnership Funds (Osborn gift)	574,585	574,585		(574,585)		0
4 Allocation of \$115,625 for World Mission from proceeds from sale of Ithaca, NY property (3/09)	115,625	6,752		(6,752)		0
5 Allocation of \$174,900 for World Mission from sale of Morningside Gardens Apartments (9/09)	174,900	114,935		(54,759)		60,176
6 Allocation (5/10),(10/10) and (9/11) to balance the 2012 Mission Budget (3/11), (5/12)	1,597,759	1,781,597	463,614	(2,245,211)		0
7 Transfer from Plant Fund to Black Pipe SD Property	34,859	34,859		(27,007)		7,852
8 Allocation (5/12) to balance the 2013 Mission Budget	2,117,865		2,117,865			2,117,865
9 Allocation (5/12) to balance the 2014 Mission Budget	4,014,845		4,014,845			4,014,845
<b>10 TOTAL</b>		3,019,887	6,716,311	(2,955,542)	(119,987)	6,660,669



**PRESBYTERIAN CHURCH (U.S.A.)  
SALES OF RESOURCES  
AS OF AUGUST 31, 2012**

	<u>Balance 1/1/12</u>	<u>Additions</u>	<u>(Payments)</u>	<u>Balance 8/31/12</u>
Deputy Executive Director Communications and Development				
Media Services	-			-
Mission Education & Promotion	182,756.64		-	182,756.64
Church Financial Campaign	-	-		-
Funds Development	<u>3,967.57</u>			<u>3,967.57</u>
Total	<u>186,724.21</u>	<u>0.00</u>	<u>0.00</u>	<u>186,724.21</u>
 Deputy Executive Director - Mission				
Mission	66,574.91			66,574.91
Social Witness Policy	17,298.56			17,298.56
Research Services	<u>0.00</u>		-	<u>-</u>
Total	<u>83,873.47</u>	<u>0.00</u>	<u>0.00</u>	<u>83,873.47</u>
 TOTAL	<u><u>270,597.68</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>270,597.68</u></u>



**PRESBYTERIAN CHURCH (U.S.A.)  
PROGRAMMATIC LOAN FUND  
AS OF AUGUST 31, 2012**

RECEIVABLE	Balance 1/1/12	Increase (Decrease)	Balance 8/31/12
Receivable from Congregational Ministries Publishing	828,601	28,156	856,757
<b>TOTAL PMPF</b>	<b>828,601</b>	<b>28,156</b>	<b>856,757</b>
<b>OTHER RECEIVABLES</b>			
Ghost Ranch Conference Center (Abiquiu & Santa Fe)			1,878,867
Stony Point Center			1,505,609
<b>TOTAL OTHER RECEIVABLES</b>			<b>3,384,476</b>



**PRESBYTERIAN CHURCH (U.S.A.)  
SELF INSURANCE FUND  
AS OF AUGUST 31, 2012**

1	<b>Balance as of 1/01/12</b>		4,925,784
2	<b>Revenues:</b>		
3	Income from investments	45,779	
4	Unrealized gain (loss)	<u>539,398</u>	
5	<b>Total revenues</b>		585,177
6	<b>Expenditures:</b>		
7	Foundation investment fees	(44)	
8	Shared Services management fees	(6,667)	
9	Risk Management recoveries	(100,119)	
10	Insurance claims paid	<u>20,475</u>	
11	<b>Total expenditures</b>		<u>(86,355)</u>
12	<b>Funds available 8/31/12</b>		<u><u>5,424,606</u></u>

ITEM 233

FOR INFORMATION

**Subject: Monthly Financial Reports - Curriculum**

Financial reports are prepared, analyzed and provided to management for utilization in the decision-making process. The reporting function is essential to make planning and controls effective.

The attached Congregational Ministries Publishing – Curriculum Publishing Program Area Financials reflect activity through August 31, 2012.

**Presbyterian Church (U.S.A.)  
Congregational Ministries Publishing  
CMP Balance Sheet**

**For the Periods Ending August 31, 2012 and 2011**

	<u>2012</u>	<u>2011</u>
<b>ASSETS</b>		
Accounts Receivable		
Accounts Receivables	256,144	232,168
Inventory PDS	190,421	299,373
Inventory - Work in Process Inventory	62,164	93,768
<b>Total Assets</b>	<b><u>508,729</u></b>	<b><u>625,309</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Accounts Payable	-	45,412
Accounts Payable - General Missions	856,757	803,839
<b>Total Liabilities</b>	<b><u>856,757</u></b>	<b><u>849,251</u></b>
<b>Net Assets</b>	<b>(348,028)</b>	<b>(223,942)</b>
<b>Total Liabilities and Net Assets</b>	<b><u>508,729</u></b>	<b><u>625,309</u></b>

Presbyterian Church (U.S.A.)  
 Congregational Ministries Publishing  
 Summary Income Statement Activity-English Curriculum

For The Periods Ending August 31, 2012 and 2011

	Year-to-Date 2012			Year-to-Date 2011		
	Budget	Actual	Variance Positive/ (Negative)	Actual	Actual as a % of Year-To- Date Budget	Actual as a % of Annual Budget
<b>Curriculum Sources of Funding</b>						
<b>Sale of Resources</b>						
Gross Sales-Resources	\$ 1,079,369	\$ 991,594	\$ (87,775)	\$ 1,060,779	91.87%	49.63%
Discounts-Resources	-	(17,495)	(17,495)	(11,970)	0.00%	0.00%
Net Sales-Resources	<b>1,079,369</b>	<b>974,099</b>	<b>(105,270)</b>	<b>1,048,809</b>	<b>90.25%</b>	<b>48.76%</b>
Cost of Goods Sold and Misc Prod Exp	265,913	206,826	59,087	246,566	77.78%	43.99%
		-				
<b>Curriculum Sale of Resources Gross Margin</b>	<b>813,456</b>	<b>767,273</b>	<b>(46,183)</b>	<b>802,243</b>	<b>94.32%</b>	<b>50.22%</b>
<b>Other Sources of Funding/Revenue</b>						
Fee For Service	-	-	-	-	0.00%	0.00%
Subscription Services - MGB and Ideas	30,000	23,396	(6,604)	26,485	77.99%	51.99%
Revenue from Endowments and ECOs	193,213	158,464	(34,749)	287,353	82.02%	54.68%
Total Other Sources of Funding	<b>223,213</b>	<b>181,860</b>	<b>(41,353)</b>	<b>313,838</b>	<b>81.47%</b>	<b>54.32%</b>
Total Gross Margin-Resources	1,036,669	949,133	(87,536)	1,116,081	91.56%	50.96%
Support From General Mission	-	-	-	-	0.00%	0.00%
<b>Total Resources Sales and General Mission Funding</b>	<b>1,036,669</b>	<b>949,133</b>	<b>(87,536)</b>	<b>1,116,081</b>	<b>91.56%</b>	<b>49.55%</b>
<b>Summary of Expenses</b>						
Executive Editor's Office-173	263,775	212,359	51,416	249,477	80.51%	53.67%
General Editor's Office-174	244,821	229,456	15,365	214,706	93.72%	62.48%
Marketing-176	273,422	193,032	80,390	249,491	70.60%	47.07%
Point/Resource Center-177	120,386	108,321	12,065	110,589	89.98%	59.99%
Managing Editor's Office-178	94,731	92,998	1,733	83,672	98.17%	65.45%
<b>Total Expenses</b>	<b>997,135</b>	<b>836,166</b>	<b>160,969</b>	<b>907,935</b>	<b>83.86%</b>	<b>55.90%</b>
<b>NET SURPLUS/(DEFICIT) FROM OPERATIONS</b>	<b>39,534</b>	<b>112,967</b>	<b>73,433</b>	<b>208,146</b>	<b>285.75%</b>	<b>-26.90%</b>
Shared Services Allocations Office-171	279,931	273,603	6,328	272,102	97.74%	65.16%
<b>NET SURPLUS/(Shortfall) From Operations</b>	<b>(240,397)</b>	<b>(160,636)</b>	<b>79,761</b>	<b>(63,956)</b>	<b>66.82%</b>	<b>-100.00%</b>
<b>Note:</b>						
<sup>1</sup> Cost Allocations are below the line as a management tool.						
Common Expense Allocations Office-169	\$ 188,950	\$ 169,289	\$ 19,661	\$ 197,136	89.59%	59.73%

Presbyterian Church (U.S.A.)  
Language Resources - CMP  
Summary Income Statement Activity

For The Periods Ending August 31, 2012 and 2011

	2012 Year-To-Date			2011 Year-To-Date		2012	2012
	Budget	Actual	Variance Positive/ (Negative)	Actual	Actual as a % of Year-To-Date Budget	Actual as a % of Annual Budget	
<b>Language Resources Sources of Funding</b>							
<b>Sale of Resources</b>							
Gross Sales-Resources	\$ 105,875	\$ 86,897	\$ (18,978)	\$ 104,937	82.08%	55.00%	
Discounts-Resources	-	-	-	-	0.00%	0.00%	
Net Sales-Resources	105,875	86,897	(18,978)	104,937	82.08%	55.00%	
Cost of Goods Sold and Misc Prod Exp	53,145	41,277	11,868	53,912	77.67%	50.03%	
		-					
<b>Curriculum Sale of Resources Gross Margin</b>	<b>52,730</b>	<b>45,620</b>	<b>(7,110)</b>	<b>51,025</b>	86.52%	60.42%	
<b>Other Sources of Funding/Revenue</b>							
Fee For Service	-	-	-	805			
Subscription Services -	-	-	-	-			
Revenue from ECOs and Endowments	12,333	17,263	4,930	8,745	139.97%	93.31%	
Total Other Revenues	12,333	17,263	4,930	9,550	139.97%	93.31%	
Total Gross Margin-Resources	65,063	62,883	(2,180)	60,575	96.65%	66.90%	
Support From General Mission	198,594	187,387	(11,207)	159,986	94.36%	62.15%	
<b>Total Resources Sales and General Mission Funding</b>	<b>263,657</b>	<b>250,270</b>	<b>(13,387)</b>	<b>220,561</b>	94.36%	62.15%	
<b>Summary of Expenses</b>							
Korean Development Office-172	124,764	126,645	(1,881)	106,682	101.51%	67.67%	
Spanish Development Office-175	116,076	100,808	15,268	91,256	86.85%	57.90%	
<b>Total Expenses</b>	<b>240,840</b>	<b>227,453</b>	<b>13,387</b>	<b>197,938</b>	94.44%	62.96%	
<b>NET SURPLUS/(DEFICIT) FROM OPERATIONS</b>	<b>22,817</b>	<b>22,818</b>	<b>(1)</b>	<b>22,623</b>	100.00%	66.67%	
Shared Services Allocations Office-172	11,409	11,409	-	12,533	100.00%	66.67%	
Shared Services Allocations Office-175	11,408	11,408	-	10,090	100.00%	66.67%	
<b>NET SURPLUS/(DEFICIT) VARIANCE FROM BUDGET</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>Note:</b>							
<sup>1</sup> Cost Allocations are below the line as a management tool.							
Common Expense Allocations Office-169	\$ 14,943	\$ 13,389	\$ 1,554	\$ 14,398	89.60%	59.73%	

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FOR INFORMATION

**Monthly Financial Reports - Per Capita**

Financial reports are prepared, analyzed and provided to management for utilization in the decision-making process. The reporting function is essential to make planning and controls effective.

The attached Per Capita operation report reflects the results of operation as of August 31, 2012.



**Presbyterian Church (U.S.A.)**  
**Per Capita**  
**COMBINED STATEMENT OF FINANCIAL POSITION**  
**August 31, 2012 and 2011**

<b>Assets</b>	<b>Per Capita</b>	<b>Dept. of History</b>	<b>Total 08/31/2012</b>	<b>Total 08/31/2011</b>
Cash and cash equivalents	\$ 861,699	\$ 8,486	\$ 870,185	\$ 667,460
Short term investments	2,495,871	1,163,949	3,659,820	4,359,750
OGA Foundation	111,034	-	111,034	-
Per Capita Investments	3,503,522	-	3,503,522	-
Long term investments	-	2,976,749	2,976,749	6,507,741
Endowment investments	654,664	9,510	664,173	1,011,394
Investments PILP	365,881	-	365,881	353,043
Apportionment receivable--current year	5,852,111	-	5,852,111	5,859,526
Apportionment receivable--prior year	1,287,305	-	1,287,305	857,134
Allowance for Uncollectible Apportionments	(890,538)	-	(890,538)	(605,032)
Other receivables	89,410	175,000	264,410	247,348
Receivable - PMA	-	-	-	-
Prepaid-Other	23,379	-	23,379	18,316
Land, Building and Fixed Assets	18,668	3,216,382	3,235,050	3,143,223
Accumulated depreciation	(5,600)	(1,761,733)	(1,767,333)	(1,595,943)
<b>Total Assets</b>	<b>\$ 14,367,405</b>	<b>\$ 5,788,342</b>	<b>\$ 20,155,747</b>	<b>\$ 20,823,961</b>
 <b>Liabilities and Net Assets</b>				
<u>Liabilities:</u>				
Accounts Payable-PMA	\$ 1,394,656	\$ 11,815	\$ 1,406,471	\$ 607,058
Accounts Payable	(915)	-	(915)	13,810
Receipts in Process/ Other	59,082	-	59,082	30,302
<b>Total liabilities</b>	<b>\$ 1,452,823</b>	<b>\$ 11,815</b>	<b>\$ 1,464,638</b>	<b>\$ 651,170</b>
 Net assets:				
Unrestricted:				
Undesignated	\$ 10,488,470	\$ -	\$ 10,488,470	\$ 13,575,025
Designated	2,062,106	2,512,641	4,574,747	2,902,367
Plant Fund	13,067	1,607,695	1,620,762	1,700,326
Temporarily Restricted	261,370	961,130	1,222,500	1,212,438
Permanently Restricted	89,569	695,061	784,630	782,634
<b>Total net assets</b>	<b>\$ 12,914,582</b>	<b>\$ 5,776,527</b>	<b>\$ 18,691,109</b>	<b>\$ 20,172,790</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 14,367,405</b>	<b>\$ 5,788,342</b>	<b>\$ 20,155,747</b>	<b>\$ 20,823,961</b>

**Presbyterian Church (U.S.A.)**  
**PER CAPITA**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**For The Period Ending August 31, 2012**

	UNDESIGNATED			DESIGNATED		TEMPRARILY RESTRICTED		PERM. RESTR.	GRAND TOTAL			
	2012	YTD	Variance	2012	YTD	2012	YTD	YTD	2012	YTD	YTD	
	Budget	Actual		Budget	Actual	Budget	Actual	Actual	Budget	Actual	Variance	
<b>Revenue, gains and other support</b>												
1 Apportionment 2010	\$ 13,108,425	\$ 13,287,793	\$ 179,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,108,425	\$ 13,287,793	\$ 179,368	
2 Income on investments	213,000	73,093	(139,907)	-	-	-	-	-	213,000	73,093	(139,907)	
3 Realized and unrealized gain on investments	-	109,768	109,768	-	-	-	-	-	-	109,768	109,768	
4 Sale of resources and services/ Other	-	-	-	1,727,260	683,251	-	-	-	1,727,260	683,251	(1,044,009)	
5 Miscellaneous	2,000	(0)	(2,000)	-	-	-	-	-	2,000	(0)	(2,000)	
<b>Total revenue, gains and other support</b>	<b>\$ 13,323,425</b>	<b>\$ 13,470,654</b>	<b>\$ 147,229</b>	<b>\$ 1,727,260</b>	<b>\$ 683,251</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,050,685</b>	<b>\$ 14,153,906</b>	<b>\$ (896,779)</b>	
<b>Expenditures</b>												
<b>Programs:</b>												
1 General Assembly session	\$ 2,768,060	\$ 2,405,037	\$ 363,023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,768,060	\$ 2,405,037	\$ 363,023	
2 GA committee & commission	627,379	409,497	217,882	-	-	-	-	-	627,379	409,497	217,882	
3 Ecumenical	995,134	586,756	408,378	-	-	-	-	-	995,134	586,756	408,378	
4 Office of the General Assembly	6,583,746	3,972,164	2,611,582	1,619,035	815,060	-	-	-	8,202,781	4,787,223	3,415,558	
5 OGA/PMA Shared Expenses	205,240	127,579	77,661	-	-	-	-	-	205,240	127,579	77,661	
6 General Assembly Council	1,701,963	1,099,231	602,732	35,000	-	-	-	-	1,736,963	1,099,231	637,732	
7 Other PMA supervised areas	831,526	559,584	271,941	-	-	-	-	-	831,526	559,584	271,941	
<b>Shared:</b>												
8 Support Services	\$ 633,363	\$ 475,289	\$ 158,074	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 633,363	\$ 475,289	\$ 158,074	
9 Other shared	179,000	79,200	99,800	-	-	-	-	-	179,000	79,200	99,800	
10 Uncollectable Apportionment	800,000	-	800,000	-	-	-	-	-	800,000	-	800,000	
<b>Total expenses</b>	<b>\$ 15,325,410</b>	<b>\$ 9,714,336</b>	<b>\$ 5,611,074</b>	<b>\$ 1,654,035</b>	<b>\$ 815,060</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,979,445</b>	<b>\$ 10,529,396</b>	<b>\$ 6,450,049</b>	
Funds Allocated for Subsequent GA	1,384,030	-	(1,384,030)	(1,384,030)	-	-	-	-	-	-	-	
Estimated Under-Expenditure	300,000	-	(300,000)	-	-	-	-	-	300,000	-	300,000	
<b>Change in Net Assets</b>	<b>\$ (317,956)</b>	<b>\$ 3,756,318</b>	<b>\$ 4,074,274</b>	<b>\$ (1,310,805)</b>	<b>\$ (131,808)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,628,761)</b>	<b>\$ 3,624,510</b>	<b>\$ 5,253,270</b>	
Net Assets at December 31, 2011		6,745,219			2,193,914		261,370	89,569		9,290,072		
Net Assets at August 31, 2012	\$ -	\$ 10,501,537	\$ -	\$ -	\$ 2,062,106	\$ 261,370	\$ 89,569		\$ 12,914,582			

**Presbyterian Church (U.S.A.)**  
**PER CAPITA**  
**STATEMENT OF ACTIVITES**  
**For The Period Ending August 31, 2012**

	2012 Budget Rev'd App	2012 Actual	Variance	% Variance
<b>SOURCES OF FUNDING</b>				
1 Apportionments	\$ 13,108,425	\$ 13,287,793	\$ 179,368	1.4%
2 Investment Inc	213,000	73,093	(139,907)	-65.7%
4 Miscellaneous	2,000	(0)	(2,000)	-100.0%
5 Unrealized/Realized Gain (Loss)	-	109,768	109,768	-
<b>TOTAL SOURCES OF FUNDING</b>	<b>\$ 13,323,425</b>	<b>\$ 13,470,654</b>	<b>\$ 147,229</b>	<b>1.1%</b>
<b>EXPENDITURES</b>				
1 General Assembly Session	\$ 2,768,060	\$ 2,405,037	\$ 363,023	13.1%
2 Committee/Commission Expenses	627,379	409,497	217,882	34.7%
3 Ecumenical Expenses	995,134	586,756	408,378	41.0%
4 Office of the General Assembly	6,583,746	3,972,164	2,611,582	39.7%
5 OGA/PMA Shared Expenses	205,240	127,579	77,661	37.8%
6 General Assembly Council	1,701,963	1,099,231	602,732	35.4%
7 Other PMA Supervised Work	831,526	559,584	271,941	32.7%
8 Support Services	633,363	475,289	158,074	25.0%
9 Other Expenses	179,000	79,200	99,800	55.8%
10 Uncollectable Apportionments	800,000	-	800,000	100.0%
<b>TOTAL EXPENSES</b>	<b>\$ 15,325,410</b>	<b>\$ 9,714,336</b>	<b>\$ 5,611,074</b>	<b>36.6%</b>
Committed for Subsequent Assemblies	1,384,030	-	1,384,030	100.0%
Estimated Under-Expenditure	300,000	-	300,000	100.0%
<b>TOTAL EXPENSES &amp; COMMITMENTS</b>	<b>\$ 13,641,380</b>	<b>\$ 9,714,336</b>	<b>\$ 3,927,044</b>	<b>28.8%</b>
Net to or (from) Reserve	\$ (317,956)	\$ 3,756,318	\$ 4,074,274	-1281.4%

**Schedule 1 - GENERAL ASSEMBLY SESSION**

1 Mileage & Per Diem	\$ 1,400,180	\$ 1,040,837	\$ 359,343	25.7%
2 Place of Meeting	154,000	167,935	(13,935)	-9.0%
3a Official Personnel	300,510	139,641	160,869	53.5%
3b Plenary	382,000	419,662	(37,662)	-9.9%
4 Printing	-	1,896	(1,896)	-
5 Local Committee	109,370	113,802	(4,432)	-4.1%
6 Accident Ins - Commissioners	-	-	-	-
7 Training	93,000	115,903	22,903	24.6%
8 GA Programs	-	-	-	-
9 Committees at GA	85,000	101,544	16,544	19.5%
10 Worship	84,500	125,930	41,430	49.0%
11 GA Technology	159,500	177,887	(18,387)	-11.5%
<b>TOTAL</b>	<b>\$ 2,768,060</b>	<b>\$ 2,405,037</b>	<b>363,023</b>	<b>13.1%</b>

**Presbyterian Church (U.S.A.)**  
**PER CAPITA**  
**STATEMENT OF ACTIVITES**  
**For The Period Ending August 31, 2012**

	2012 Budget Rev'd App	2012 Actual	Variance	%
<b>Schedule 2 - COMMITTEE AND COMMISSION EXPENSES</b>				
1	\$ 89,575	\$ 71,752	\$ 17,823	19.9%
2	60,824	41,580	19,244	31.6%
3	38,600	10,775	27,825	72.1%
4	25,775	18,513	7,262	28.2%
5	71,825	38,552	33,273	46.3%
6	28,970	24,996	3,974	13.7%
7	11,480	4,054	7,426	64.7%
8	76,000	40,742	35,258	46.4%
9	8,735	5,123	3,612	41.3%
10	35,970	3,438	32,532	90.4%
11	42,000	45,396	(3,396)	-8.1%
12	46,425	15,446	30,979	66.7%
13	-	108	(108)	-
14	-	-	-	-
15	-	-	-	-
16	-	5,145	(5,145)	-
17	3,110	2,417	693	22.3%
18	-	-	-	-
19	-	-	-	-
20	-	-	-	-
21	-	1,814	(1,814)	-
22	-	-	-	-
23	-	-	-	-
24	-	-	-	-
25	-	-	-	-
26	-	-	-	-
27	-	-	-	-
28	-	6,142	(6,142)	-
29	-	8,298	(8,298)	-
30	-	-	-	-
31	36,570	37,192	(622)	-1.7%
32	-	3,247	(3,247)	-
33	13,665	7,209	6,456	47.2%
34	9,735	5,484	4,251	43.7%
35	13,310	12,075	1,235	9.3%
36	14,810	-	14,810	100.0%
<b>TOTAL</b>	<b>\$ 627,379</b>	<b>\$ 409,497</b>	<b>\$ 217,882</b>	<b>34.7%</b>

**Schedule 3 - ECUMENICAL EXPENSES**

1	\$ 204,000	\$ 136,000	\$ 68,000	33.3%
2	458,402	305,601	152,801	33.3%
3	20,000	7,500	12,500	62.5%
4	232,732	135,155	97,577	41.9%
5	5,000	2,500	2,500	50.0%
6	75,000	-	75,000	100.0%
<b>TOTAL</b>	<b>\$ 995,134</b>	<b>\$ 586,756</b>	<b>\$ 408,378</b>	<b>41.0%</b>

**Presbyterian Church (U.S.A.)**  
**PER CAPITA**  
**STATEMENT OF ACTIVITES**  
**For The Period Ending August 31, 2012**

		2012 Budget Rev'd App	2012 Actual	Variance	%
		Variance			
<b>Schedule 4 - OFFICE OF GENERAL ASSEMBLY</b>					
<b>4A OFFICE EXPENSES</b>					
1	Salaries-Temporaries	\$ 6,000	\$ -	\$ 6,000	100.0%
2	Supplies	20,000	7,814	12,186	60.9%
3	Office Equip & Accessories	5,000	-	5,000	100.0%
4	Telephone	65,000	31,803	33,197	51.1%
5	Professional Fees	7,000	975	6,025	86.1%
6	Insurance	50,000	43,644	6,356	12.7%
7	Equip Maintenance & Repair	2,000	120	1,880	94.0%
8	Emerging Developments	35,000	27,422	7,578	21.7%
9	Miscellaneous	8,000	2,636	5,364	67.0%
10	Replacement Reserve	10,000	-	10,000	100.0%
Sub-Total, 4A		\$ 208,000	\$ 114,414	\$ 93,586	45.0%
<b>4B-DEPARTMENT OF THE STATED CLERK</b>					
1	Salaries & Benefits	\$ 747,670	\$ 503,665	\$ 244,005	32.6%
2	Administrative	45,600	14,063	31,537	69.2%
3	Travel & Meetings	65,000	53,004	11,997	18.5%
4	Presbyterian Service Commission	4,000	-	4,000	100.0%
Sub-Total, 4B		\$ 862,270	\$ 570,732	\$ 291,538	33.8%
<b>4C-DEPARTMENT OF ECUMENICAL AGENCY RELATIONS</b>					
1	Salaries & Benefits	\$ 504,430	\$ 318,007	\$ 186,423	37.0%
2	Administrative	9,000	5,504	3,496	38.8%
3	Travel & Meetings	42,000	18,082	23,918	56.9%
4	Ecumenical Expenses	109,680	37,051	72,629	66.2%
5	Moderator: Jan - June	40,100	17,704	22,396	55.8%
6	Moderator: July - Dec	40,100	11,813	28,287	70.5%
7	Moderator's Gathering	6,000	6,000	-	-
Sub-Total, 4C		\$ 751,310	\$ 414,161	\$ 337,149	44.9%
<b>4D-CONSTITUTIONAL SERVICES</b>					
1	Salaries & Benefits	\$ 573,832	\$ 339,691	\$ 234,141	40.8%
2	Administrative	12,825	1,914	10,911	85.1%
3	Travel & Meetings	55,575	39,173	16,402	29.5%
4	PJC Trainer Training	-	-	-	-
5	Immigration Network	14,015	1,103	12,912	92.1%
6	Church Property and Legal	47,500	20,354	27,146	57.1%
Sub-Total, 4D		\$ 703,747	\$ 402,235	\$ 301,512	42.8%
<b>4E-ASSEMBLY ARRANGEMENTS</b>					
1	Salaries & Benefits	\$ 381,722	\$ 249,921	\$ 131,801	34.5%
2	Administrative	7,900	495	7,405	93.7%
3	Travel & Meetings	32,300	30,342	1,958	6.1%
4	Stated Clerks Training	62,400	7,434	54,966	88.1%
Sub-Total, 4E		\$ 484,322	\$ 288,192	\$ 196,130	40.5%

**Presbyterian Church (U.S.A.)**  
**PER CAPITA**  
**STATEMENT OF ACTIVITES**  
**For The Period Ending August 31, 2012**

		2012 Budget Rev'd App	2012 Actual	Variance	% Variance
<b>4F-COMMUNICATION &amp; TECHNOLOGY</b>					
1	Salaries & Benefits	\$ 541,114	\$ 341,468	\$ 199,647	36.9%
2	Administrative	13,000	580	12,420	95.5%
3	Travel & Meetings	18,000	17,999	1	0.0%
4	Technology-Equipment & Maintenance	49,950	21,995	27,955	56.0%
Sub-Total,4F		\$ 622,064	\$ 382,041	\$ 240,023	38.6%
<b>4G- VOCATION</b>					
1	Salaries & Benefits	\$ 879,588	\$ 536,122	\$ 343,466	39.0%
2	Administrative	17,000	1,417	15,583	91.7%
3	Travel & Meetings	63,000	34,774	28,226	44.8%
4	Program	68,500	22,268	46,232	67.5%
5	Pastorial Residency Support	25,000	8,332	16,668	66.7%
6	Healthy Ministries	-	-	-	-
7	COM/CPM Event	30,500	31,439	(939)	-3.1%
Sub-Total,4G		\$ 1,083,588	\$ 634,352	\$ 449,236	41.5%
<b>4H-HISTORICAL SERVICES</b>					
1	Salaries and Benefits	\$ 1,333,895	\$ 889,744	\$ 444,151	33.3%
2	Temporaries	4,000	1,483	2,517	62.9%
3	Postage	11,000	5,109	5,891	53.6%
4	Insurance	75,000	70,188	4,812	6.4%
5	Telephone	17,500	14,586	2,914	16.7%
6	Contract Services-Fire	52,850	579	52,271	98.9%
7	Contract Services-Security	-	3,764	(3,764)	-
8	Contract Services-A/C	-	13,029	(13,029)	-
9	Contract Services-Elevator	-	4,082	(4,082)	-
10	Contract Services-Equipment	-	5,949	(5,949)	-
11	Travel & Meetings	34,500	26,095	8,405	24.4%
12	Supplies-Building	19,300	8,097	11,203	58.0%
13	Supplies-Office	-	5,762	(5,762)	-
14	Utilities-Water	192,300	5,491	186,809	97.1%
15	Utilities-Electric & Gas	-	85,472	(85,472)	-
16	Utilities-Trash Collection	-	2,961	(2,961)	-
17	Repairs and Services	8,600	1,374	7,226	84.0%
18	Miscellaneous	500	869	(369)	-73.9%
19	Replacement Reserve	75,000	-	75,000	100.0%
20	Staff Development	7,000	5,516	1,485	21.2%
21	Library Computer Service	5,000	1,250	3,750	75.0%
22	Technology	32,000	14,639	17,361	54.3%
Sub-Total, 4H		\$ 1,868,445	\$ 1,166,036	\$ 702,409	37.6%
<b>TOTAL SCHEDULE 4'S</b>		<b>\$ 6,583,746</b>	<b>\$ 3,972,164</b>	<b>\$ 2,611,582</b>	<b>39.7%</b>

**Presbyterian Church (U.S.A.)**  
**PER CAPITA**  
**STATEMENT OF ACTIVITES**  
**For The Period Ending August 31, 2012**

	2012 Budget Rev'd App		2012 Actual		Variance	%
						Variance
<b>5-GOVERNING BODY RELATIONS (OGA/PMA SHARED)</b>						
1	Salaries & Benefits	\$ 154,840	\$ 102,121	\$ 52,719		34.0%
2	Administrative	3,250	74	3,176		97.7%
3	Travel & Meetings	28,500	19,083	9,417		33.0%
4	MGB Receptio/Office at GA	12,650	300	12,350		97.6%
5	Presbyterian Leadership Formn	6,000	6,000	-		-
<b>TOTAL</b>		<b>\$ 205,240</b>	<b>\$ 127,579</b>	<b>\$ 77,661</b>		<b>37.8%</b>

**Schedule 6 - PRESBYTERIAN MISSION AGENCY**

<b>6A - MEETING COSTS</b>						
1	Council Meetings	\$ 160,500	\$ 182,220	\$ (21,720)		-13.5%
2	GA Presentations	1,000	-	1,000		100.0%
3	Special Communications	-	-	-		-
4	Member Related Expenses	5,000	-	5,000		100.0%
5	Staff Teams/Cabinet	-	-	-		-
6	GA Orientation	-	-	-		-
7	PMA Elected Members Travel	9,000	1,388	7,612		84.6%
8	MGB Advisory Board	9,000	4,413	4,587		51.0%
9	MGB Planning Team	4,000	-	4,000		100.0%
Sub-Total, Lines 1-5		\$ 188,500	\$ 188,021	\$ 479		0.3%

<b>- COMMITTEE MEETINGS</b>						
10	Executive Committee	\$ 39,500	\$ 31,700	\$ 7,800		19.7%
11	Nominating Committee	5,000	-	5,000		100.0%
Sub-Total, Lines 6-7		\$ 44,500	\$ 31,700	\$ 12,800		28.8%

<b>- OTHER MEETINGS</b>						
12	PMA Task Forces	\$ 30,000	\$ 702	\$ 29,298		97.7%
13	Mission Part Fund Consult	-	-	-		-
14	Executive Training	9,500	-	9,500		100.0%
Sub-Total, Lines 8-9		\$ 39,500	\$ 702	\$ 38,798		98.2%

<b>- ADVISORY COMMITTEES</b>						
15	Racial Ethnic Concerns	\$ 52,155	\$ 31,407	\$ 20,748		39.8%
16	Social Witness Policy	52,155	27,229	24,927		47.8%
17	TF-ACSWP Globalization	-	-	-		-
18	ACSWP-Dist Res Creed FI10 10-02	-	-	-		-
19	TF-Study Econ Trends FI10 10-09	3,110	1,736	1,374		44.2%
20	ACSWP-Pce Mkg Rev FI10 13-11	4,643	4,170	473		10.2%
21	Dev mats Hiv/Aids FI10 19-05	-	-	-		-
22	Women's Concerns	52,155	19,854	32,301		61.9%
23	TF-Status of Women FI10 09-17	-	1,688	(1,688)		-
24	TF-Violence -Wom/ChildnFI10 10-06	-	3,271	(3,271)		-
28	Consultn Racl Ethn/New Immigts FI12 16-06	240	-	240		100.0%
Sub-Total, Lines 8-9		\$ 164,458	\$ 89,355	\$ 75,103		45.7%

**Presbyterian Church (U.S.A.)**  
**PER CAPITA**  
**STATEMENT OF ACTIVITES**  
**For The Period Ending August 31, 2012**

	2012 Budget Rev'd App	2012 Actual	Variance	% Variance
<b>6B - OFFICE EXPENSES</b>				
1 Supplies	\$ 5,000	\$ 2,986	\$ 2,014	40.3%
2 Printing & Duplicating	9,000	850	8,150	90.6%
3 Postage	3,000	247	2,753	91.8%
4 Telephone	12,500	12,581	(81)	-0.7%
5 Equip & Software	9,500	5,439	4,061	42.7%
6 Insurance	14,250	11,025	3,225	22.6%
7 Resource Materials	1,500	487	1,013	67.5%
8 Outside Legal Costs	9,500	-	9,500	100.0%
9 Executive Director Expenses	3,800	6,000	(2,200)	-57.9%
10 Leadership Team Expenses	3,325	-	3,325	100.0%
11 Miscellaneous	825	1,166	(341)	-41.3%
Sub-Total, 6B	\$ 72,200	\$ 40,782	\$ 31,418	43.5%

<b>6C - PERSONNEL COSTS</b>				
1 Salaries & Benefits	\$ 1,097,605	\$ 687,072	\$ 410,533	37.4%
2 Travel - Exempt Staff	70,500	53,821	16,679	23.7%
3 Travel - Non-Exempt Staff	6,650	-	6,650	100.0%
4 Staff Relations	-	228	(228)	-
5 Consultant Fees	9,500	2,550	6,950	73.2%
6 Staff Development	3,800	5,000	(1,200)	-31.6%
7 Cultural Proficiency Programs	4,750	-	4,750	100.0%
Sub-Total, 6C	\$ 1,192,805	\$ 748,671	\$ 444,134	37.2%
<b>TOTAL</b>	<b>\$ 1,701,963</b>	<b>\$ 1,099,231</b>	<b>\$ 602,732</b>	<b>35.4%</b>

**Schedule 7 - OTHER PMA SUPERVISED WORK**

1 Office of Legal Services	\$ 596,769	\$ 411,365	\$ 185,403	31.1%
2 Internal Auditor	234,757	148,219	86,538	36.9%
<b>TOTAL</b>	<b>\$ 831,526</b>	<b>\$ 559,584</b>	<b>\$ 271,941</b>	<b>32.7%</b>

**Schedule 8 - SUPPORT SERVICES**

1 Building Operation	\$ 312,329	\$ 208,219	\$ 104,110	33.3%
2 Finance & Accounting Services	269,788	232,906	36,883	13.7%
3 Office of Information Services	51,246	34,164	17,082	33.3%
4 Human Resources	-	-	-	-
<b>TOTAL</b>	<b>\$ 633,363</b>	<b>\$ 475,289</b>	<b>\$ 158,074</b>	<b>25.0%</b>

**Schedule 9 - OTHER EXPENSES**

1 Contingency	\$ 100,000	\$ -	\$ 100,000	100.0%
2 Audit Expenses	79,000	79,200	(200)	-0.3%
<b>TOTAL</b>	<b>\$ 179,000</b>	<b>\$ 79,200</b>	<b>\$ 99,800</b>	<b>55.8%</b>

**Schedule 10 - UNCOLLECTIBLE APPORTIONMENTS**

1 Reserve for Uncollectable Appor	\$ 800,000	\$ -	\$ 800,000	100.0%
<b>TOTAL</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ 800,000</b>	<b>100.0%</b>



The National Evangelical Synod  
of Syria and Lebanon



السّينودس الإنجيلي الوطني  
في سورية ولبنان

Office of the General Secretary

مكتب الأمين العام

Our Ref.: D 12 – 58  
Date : 3/9/2012

Dear partners in the service of Christ,

On behalf of the National Presbyterian Synod of Syria and Lebanon. I greet you and wish you every blessing from God.

I would like to express deep gratitude to all of you who prayed for and supported us along the years. You all have been to us brothers and sisters in the real sense for which we praise God.

Friends, it is now over a year and a half that we have been deeply disturbed by the sad events in Syria – events so tragic as never before, where life is interrupted on every level.

The intensity of violence, the huge number of the innocent people killed, the distraction in the major cities where our churches lived and served in peace for centuries, stepped beyond description or even imagination.

Indeed some of our churches still unable to meet regularly for worship like our church in Homs which has been partly hit. Yet some of its members of those who had no place to go and stayed in some parts of the city go and worship in the church home for the elderly whenever possible. The churches in Edleb, Damascus, and Aleppo, and other places are interrupted partly or totally.

Naturally, no Christian community can escape the fate of the communities among which they live, thus all share in the suffering and the struggle for life, and all sense the loss of the basic conditions for normal life.

It is guessed that the refugees in neighboring countries number some two millions, yet so many families in towns and villages host other displaced families of those lost homes – all try to live with limited resources and unlimited pain.

We, as a church, and in cooperation with other churches, are trying to do what is possible with very limited resources which makes it hard to reach all we want and need to reach.

Friend, beyond the tragic situation from a human and economic points of views around the country, the Christians in particular are deeply concerned about their presence.

Indeed some churches have been purposely hit and totally destroyed, some Christians have been directly threatened, and the stories of acts of crime makes one sick to the stomach.

Indeed, while all of us request reform, freedom of speech, equal opportunities, and social justice. Now we all cry for peace, peace, peace and security for now and a normal future for our children that make them want to stay at home in Syria.

Friends, we appeal to you to continue to pray for us and with us for God's peace and God's righteousness to prevail in Syria.

We appeal to all those who are able to help a peaceful solution – no more killing and no more more destruction!!

Pray for us to have hope and to be able to help our people have hope.

In Christ,  
The Rev. Fadi Dagher  
General Secretary of the Synod



# **Presbyterian Mission Agency Compensation Program**

**Effective January 1, 2013**

## Introduction

In 1988 the General Assembly approved a set of Churchwide Compensation Guidelines, including fourteen principles, to serve as guidelines to the whole church for its use in assuring fair and consistent treatment of its full-and part-time employees. As a set of guidelines, it calls for flexible implementation by particular churches and governing bodies (GA Minutes, 1988, p. 795, the principles are on Attachment I to this document.) The Guidelines were reviewed and revised by the General Assembly in 1999. In 2002, the General Assembly reviewed and reaffirmed the revised Guidelines. In 2010, the General Assembly adopted a theology of compensation, *Neither Poverty Nor Riches: Compensation, Equity, and the Unity of the Church*, that affirmed all persons to have vocations from God to serve the common good and that the church as a mission enterprise should demonstrate distinctive principles of equity and solidarity to resist the high and low extremes of market-determined compensation found in secular hierarchical organizations.

These guidelines establish a foundation under which the Presbyterian Mission Agency's compensation program must operate. Since they do not provide detailed procedures or mandatory requirements, the Presbyterian Mission Agency must ensure that an effective compensation program is defined and implemented so that:

- The program is in alignment with the Presbyterian Church (U.S.A.)'s 14 Principles of Compensation.
- Employees receive fair and equitable salaries in relation to their contribution to the organization's success, without regard to race, color, gender, national origin, age, disability, marital status, sexual orientation, creed, or religious affiliation.
- The Presbyterian Mission Agency is a good steward of financial resources.

This compensation program is a required program that must be followed by all managers and supervisors of the Presbyterian Mission Agency.

This compensation program builds upon the program initially implemented in 2006, which was not fully implemented due to financial constraints. The final page of this document provides a comparison of changes between the 2006 program and this program. This current program document replaces all other Presbyterian Mission Agency compensation programs and plans.

## Compensation Philosophy

The primary compensation components that define the Presbyterian Mission Agency's philosophy of compensation are:

1. Comparative pricing of positions,
2. Standard, across-the-board salary awards as allowed by annual budgets, and

### 3. Merit (performance-based) awards as allowed by annual budgets

The Presbyterian Mission Agency's compensation approach includes both merit and a standard, across the board award, which is consistent with the Churchwide Compensation Guidelines. Individual performance against pre-established objectives and success measures is one component that influences an employee's award opportunity. An employee who achieves a higher level of performance during a performance cycle may be eligible for a higher compensation award as a percent of pay than an employee who performed at a lower level. All eligible employees, regardless of performance, may receive a standard annual base pay adjustment or lump sum payment as allowed by budget.

The specific percentages used to fund the merit award budget and the standard award budget will be proposed annually by HR and approved by ELT and the Presbyterian Mission Agency Board's Executive Committee. Any compensation award is subject to budgetary conditions and is not guaranteed.

The comparative pricing compensation approach places greater emphasis primarily on comparable religious/faith-based, non-profit and some for-profit markets and allows the Presbyterian Mission Agency to align pay with equivalent individual positions. This approach readily accommodates organizational and job/role changes and recognizes performance and competency.

Each Presbyterian Mission Agency position is priced using national compensation survey data from religious, non-profit and for-profit segments. This compensation information is used to establish a salary range for each position. The "Minimum" of the range is comparable to the 25<sup>th</sup> percentile of comparable positions, the midpoint ("Target") is comparable to the 50<sup>th</sup> percentile and the "Maximum" is comparable to the 75<sup>th</sup> percentile.

It is the Presbyterian Mission Agency's goal to pay employees who are fully performing in their jobs at the Target of the position's salary range. "Fully performing" is defined as when an employee is fully competent, meets or exceeds job expectations, and can fulfill the responsibilities and duties of the position. Employees will not be paid below the Minimum of their position's salary range.

## **The Presbyterian Mission Agency's Compensation Program**

The Presbyterian Mission Agency's compensation program has five components: job descriptions, titles, pricing, performance management and salary administration.

### **Job Descriptions**

Job descriptions reflect the position's purpose, role and the necessary skills and competencies at the time written, but work itself is evolving and fluid. Managers are responsible for ensuring that job descriptions are kept up-to-date and reviewed on a periodic basis. From time-to-time

work may appropriately be required which is not specifically detailed in a job description. The job description pertains to the job itself and is not based on any specific individual who might fill the job.

Information in job descriptions is used during the pricing process as a basis for the selection of comparables.

## **Titles**

Each position will be assigned a title that will be used on Presbyterian Mission Agency employee and payroll documents. This standardizes the Presbyterian Mission Agency titling across the organization. In most cases this title will be same title that an employee will use on business cards, etc. However, if a manager deems necessary and with approval from Human Resources and the Executive Director, a title may be adjusted for external use to better describe the specific work being done. The position's internal title will not change.

### *Example:*

*The Presbyterian Mission Agency title of a position is Mission Associate I. This position works with one specific program and it is helpful to have the program name included in the title for communications with constituents. With approval, the employee can use Mission Associate for (program name.) The employee's official Presbyterian Mission Agency title will not be changed—it will remain Mission Associate I.*

## **Pricing**

Human Resources is responsible for ensuring all positions are priced and assigned an appropriate salary range. The process includes:

- Job description review
- Consultation with the manager or supervisor and employee (as appropriate) about the position's role, responsibilities and requirements
- Comparison of updated job description to survey data and comparables and selection of appropriate matches
- Creation of a salary range (rounded up in \$100 increments) based on comparables
- Review of results with manager or supervisor
- Revisions, if necessary

All of the Presbyterian Mission Agency's positions will be reevaluated and reviewed on a two year cycle at a minimum. Patterns of disproportionate representation of employees by gender or race in particular salary ranges, if found, will be analyzed in terms of employee experience and job characteristics and remedied as necessary on pay equity bases (including comparable worth, as affirmed by the General Assembly in 2008).

Positions may be priced outside of this schedule if there is a significant change in job responsibilities or if a new position is created. A manager or supervisor should contact Human Resources to request re-pricing if substantial changes have occurred in a position. At this time, the job description should also be revised.

## **Performance Management**

Performance-based pay is identified in the 14 principles of compensation as one factor to be considered for salary adjustments. This makes it critical that measurable organizational and individual objectives are established and that good, effective performance management occurs throughout the year.

The most effective review of performance is an evaluation where supervisors and employees work together to establish and clarify understanding of performance expectations at the beginning of the performance cycle. Regular and on-going coaching and feedback throughout the year is critical to ensuring ongoing understanding and appropriate course correction.

The Presbyterian Mission Agency requires that written, annual performance objectives be established for all employees and that written performance reviews be conducted at least twice annually—at mid-year and at the end of the performance year.

Any employee who supervises one or more employees will have an objective covering their supervisory responsibilities included in their annual objectives.

## **Salary Administration**

Decisions about an individual's salary may be made at key times during an individual's employment: annually, internal job moves, at hiring or because of changes in responsibilities or the job market.

### Annual salary administration

All regular employees' salaries are reviewed following the annual performance review process, generally in the January timeframe. Employees hired on or after October 1 are not eligible to participate in the salary administration process immediately following their hire.

Annual salary base-pay increases, if awarded, will be effective April 1<sup>st</sup> each year.

Regular employees are eligible for an increase to their base salary if their current salary is less than the Target of the salary range for their position. Regular employees whose current salary is at or greater than the Target of the salary range for their position are eligible to receive their compensation award in two lump sum payments, payable in equal installments during April and October. This allows an employee to receive additional compensation during that year but does not continue to increase the base salary beyond the median of comparables.

There are two types of awards that can be made during salary administration—a standard, across-the-board award and a merit award based on performance. All employees receive the standard award as either a base pay increase or as two lump sum payments, as allowed by an approved budget.

Decisions on whether an individual receives a merit award and, if so, the amount will be based on data from three factors:

- Individual performance level achieved during the performance cycle.
- Current base pay positioning against the salary range.
- Organizational performance / budget available for compensation adjustments.

Human Resources will train and work with management during the salary administration process and they will publish guidelines to assist with determining award recommendations. The Deputy Executive Directors will be responsible for reviewing and making final recommendations to the Executive Director, who will give final approval to all awards.

Example:

*The salary increase budgets for the year are 1% for standard awards and a merit pool funded at 2% of the total of employees' base salaries.*

*Sam's current salary is \$33,500.*

*The salary range of his position is \$30,500 - \$36,500 - \$42,500. Target is \$36,500.*

*Sam is eligible for a base pay increase.*

*Sam is automatically eligible for the 1% standard award. His manager recommends, and ELT approves a merit award of 2.5%, taking into consideration his annual performance and the current positioning against market of his salary. Add the 1% standard adjustment to this and Sam's combined compensation award percent is 3.5%.*

<i>1%</i>	<i>\$335</i>
<i>2.5%</i>	<i>\$837.50</i>
<i>Total compensation award</i>	<i>\$1172.50</i>

*Sam's new salary is  $\$33,500 + \$1172.50 = \$34,673$  (salary will be rounded up to the nearest dollar)*

If an employees' current salary is at or greater than the Target of their position's salary range, they may still receive a compensation award payable in two lump sum payments, but their base salary will not be increased. All exceptions to this must be reviewed by Human Resources and approved by the Executive Director.

Example:

*The salary award budgets for the year are 1% for standard awards and a merit pool funded at 2% of the total of employees' base salaries.*

*Pat's current salary is \$46,000.*

*The salary range of her position is \$37,000 - \$45,000 - \$52,000. Target is \$45,000. Pat is not eligible for a base pay adjustment because her current salary is above the Target of her position's salary range.*

*Pat will receive 1% of her salary in two lump sum payments and she is eligible for a merit award as determined by management to also be paid in two lump sum payments. Her manager recommends, and ELT approves a merit award of 2.0% taking into consideration her annual performance and the current positioning against market of her salary. Add the 1% standard adjustment to this and Pat's combined compensation award percent is 3.0%.*

<i>1%</i>	<i>\$460</i>
<i>2.0%</i>	<i>\$920</i>
<i>Total compensation award</i>	<i>\$1380</i>

*Pat's base salary remains at \$46,000 and she receives \$1380 to be divided into two equal payments, one in April and one in October.*

Human Resources and the ELT share responsibility for ensuring pay equity across departmental lines. As part of the annual salary administration process, Human Resources will conduct an analysis and review of the salaries of comparable positions within the organization and any equity issues or concerns will be brought to the ELT for review and action.

It is important to note that internal equity does NOT mean that all employees in the same position will be paid the same salary. The amount of an individual employee's salary is determined by considering several factors, including internal equity and an assessment of how salaries of employees in same or similar (comparable complexity and scope) positions compare. Other factors include individual performance level, base pay positioning against the salary range, and budget availability.

#### Internal job move

If an employee makes an internal job change, their position and their salary range can change and the employee's base salary will be reviewed to determine if a salary adjustment should be made. An employee does not automatically retain their current salary when making an internal job move.

"Promotions" or "demotions" are not determined by whether a person's position is a higher or lower grade level, because the Presbyterian Mission Agency no longer has salary grades. Instead, this program allows recognition of a promotion as a move into a position with significantly higher responsibility. And, what would previously have been considered a demotion becomes simply a move to a position that has a salary range lower than their current salary range. This allows for a more positive transition to a new position.



A decision on the base salary offered to the employee is based on the same criteria as described previously in the annual salary administration section above.

#### New Hires

The starting base pay for new employees should reflect the level of qualifications and experience the person brings to the job. Managers will determine the starting salary by: evaluating the individual's proficiency level, their skills, experience and educational level coming into the job, and the budget allocated for the position. Managers, in consultation with Human Resources, will also take into consideration the salaries of internal comparable positions when determining the starting salary. Employees with minimal experience should, in general, be offered a base salary near the Minimum of the salary range. Experienced or fully qualified individuals should, in general, be offered a base salary higher than the Minimum and, in some cases, close to or at the Target.

#### Equity and Salary Adjustments

At times, an employee's salary may need to be reviewed and adjusted outside of the annual salary administration cycle because their current salary level does not reflect his/her competency and performance, or because their salary is not in line with incumbents with similar competency and performance who are in the same or similar positions. Should an employee's salary be determined to be out of line an adjustment may be made to the employee's base salary using similar decision criteria as previously described.

The salary range of any position is subject to change when comparable survey data and comparables are evaluated and found to have changed. If an employee's salary falls below the minimum of the new range, their salary will be adjusted to the new Minimum, as appropriate. If the salary range decreases, an employee's salary will not be reduced.

In general, to allow for orderly administration, such situations, should they arise, will be reviewed on a quarterly basis by ELT and not one by one.

### **Review and Revisions**

Human Resources will review the compensation program annually and will bring recommendations for revisions to the Presbyterian Mission Agency Board Personnel Committee for consideration and approval. The Personnel Committee is a subcommittee of the Executive Committee.

**Presbyterian Church (U.S.A.)  
Churchwide Compensation Guidelines**

(Revised)

Adopted by the 211th General Assembly (1999)  
Minutes of the 213th General Assembly (2001), pp 558-562

Principle One—Standards

The compensation plans in Presbyterian Church (U.S.A.) entities, governing bodies, congregations, and related organizations or institutions should be in accord with the biblical, theological, and ethical standards of the Presbyterian Church (U.S.A.) as set forth in the theological background statement (Appendix A).

Principle Two—Mission

The fulfillment of the church's mission calls for effective, competent staff throughout the church and appropriate compensation to attract and retain them.

Principle Three—Equity and Accountability

The compensation plans should be equitable, consistent with the Presbyterian system of government, and include mutual consultations and accountability on compensation matters among governing bodies and affected constituency groups at every level.

Principle Four—Applicability

These principles of compensation should apply to all compensation plans for the entities of the General Assembly and are advisory to other governing bodies and Presbyterian-related institutions. Entities include the Office of the General Assembly, the General Assembly Council, the Presbyterian Church (U.S.A.) Foundation, the Presbyterian Church (U.S.A.) Investment and Loan Program, Inc., the Presbyterian Publishing Corporation, and the Board of Pensions.

Principle Five—Basic

Factors to be considered when setting compensation should include the nature, purpose, scope, and responsibility of the position; the experience, knowledge, and skills required; the challenge of the work to be done and its impact on the effectiveness with which the church achieves its mission.

Principle Six—Components

Compensation for regular employees should include cash salary and related payments and allowances; participation in the Presbyterian Church (U.S.A.) Benefits Plan or its equivalent (e.g. which provides retirement, disability, health, survivor and death benefits coverage), paid holidays, leaves, vacation, and continuing education and/or staff development.

Principle Seven—Compensation Plan Reviews

Each employer should review its compensation plan on an annual basis and make the plan available to all affected persons.

#### Principle Eight—Performance Reviews

Performance reviews for each employee should be conducted annually and are one factor to be considered for salary adjustments. Performance-based increases provide opportunity for financial recognition to employees.

Employers should also be alert to changes in the responsibilities of positions, of skills and knowledge of employees, in the technology of the workplace, and should make appropriate changes in position titles, descriptions, and compensation.

The general level of salaries should recognize changes in living costs, especially as they impact lower-paid employees. Cost-of-living adjustments should not be confused with increases based on performance or changing duties.

#### Principle Nine—Minimum Compensation

Presbyteries, synods, and General Assembly entities should establish minimum terms of call or employment for representative positions in agencies or institutions related to those bodies and review the adequacy of such minimum terms on an annual basis. Ordinarily, no employee should be compensated at a rate below applicable minimum terms. Exceptions should be reviewed on an annual basis.

#### Principle Ten—Recruiting

The system of compensation should ensure that all church employees are compensated according to the following criteria:

- Employees recruited locally should be paid within salary ranges related to the average salaries paid by employers in that location for comparable positions requiring similar skills and experience.
- Employees recruited regionally or nationally should be paid within salary ranges related to the average salaries regionally or nationally paid by employers for comparable positions in comparable organizations requiring similar skills and experience, modified to reflect the cost of living in the locale where the work is done.

#### Principle Eleven—Salary Relationships/Stewardship

The Church is one Body with varieties of gifts, and each person's contribution to its mission is important. The church recognizes the value of all varieties of service and seeks to temper the values and rewards of the marketplace. A reasonable relationship between the highest and the lowest salaries paid to all church employees honors the principle of shared community and call.

In maintaining a relationship between the highest and lowest salaries, lower levels of compensation should be comparable to or better than the average salaries paid in the marketplace, but not so far above the average that good stewardship of the church's funds is compromised. Salaries at the top levels should reflect a tempering of excessive compensation.

In establishing compensation plans and/or individual salaries, comparable salary data may include data from other national church organizations, including pension boards and foundations, academic institutions, the publishing field, pastors' salaries, and other sources as deemed appropriate by the elected bodies of the entities or the employing organization.

Salaries should not fall below a just salary that permit a church employee to maintain a decent standard of living. *(A possible point of reference could be the Board of Pensions of the Presbyterian Church (U.S.A.) terms of its income supplement program for its retirees.)*

#### Principle Twelve—Special Salary Action

The church is committed to “A Theology of Compensation” (Appendix A) and the desire to exercise good stewardship. The church is similar to other employees in society who, when they establish pay practices, experience tension between available resources, philosophical principles, and the realities of the employment marketplace. Many of these organizations utilize an exception-based principle in their compensation practices. Recognizing that there may be employment situations requiring exceptional skills/experience levels or supply/demand crises, the appropriate elected body should deliberate on whether an exception to their compensation plan should be made. As one Body, the exception decision may affect other parts of the Church. Thus, it is incumbent upon the persons involved in the decision to seek the advice of others to the end that the decision enhances rather than diminishes the bonds of community.

#### Principle Thirteen—Resource Sharing

In order to provide fair compensation throughout the church, there should be a process in every presbytery, insofar as possible, to share resources so that churches and other bodies that do not have funds to pay for adequate salaries or benefits are given help to do so, subject to annual review. When total presbytery resources are inadequate to meet these mission needs, this is a basis for seeking funds from the synod. The same principle should apply to synods and the General Assembly. All governing bodies should share in giving to the mission of the church, even though they themselves may be receiving aid.

#### Principle Fourteen—Economic Justice

Every compensation plan should be accompanied by a vigorous program of economic justice to ensure that all employees are paid equitably at all levels of employment, without regard to race, color, gender, national origin, age, disability, marital status, sexual orientation, creed, or religious affiliation (except when it is determined to be bona fide occupational qualification.)

**Presbyterian Mission Agency  
Revisions to Compensation Program  
Comparison of Changes At-a-Glance**

Current Compensation Program	Revised Compensation Program
Alignment with 14 Churchwide Compensation Guidelines	Alignment with 14 Churchwide Compensation Guidelines –better alignment with performance being a component of pay
Requires written job descriptions for all employees	Job descriptions are still required and will be written as role-based descriptions instead of task-based. Job descriptions will be reviewed and updated as necessary
Use of market pricing and internal comparisons to determine the comparable value of a position for clergy and non-clergy and to assign salary grade	Will continue to use market pricing and internal comparisons; salary grades no longer used. Each position will have a specified salary range
Salary grade ranges consist of two data points— Minimum and Maximum.	Will no longer have salary grades. Each position will have a 3 point salary range with a Minimum, Target, and Maximum. Salary ranges will be rounded up in \$100 increments
Employees are not paid below the Minimum of their position’s salary grade	No employee will be paid below the Minimum of their salary range
Salary grades are increased by 3%* annually and employees receive a base pay increase of 3%*  <i>*or a percentage approved in the budget process</i>	A portion of the overall budgeted increase percentage will be given as a standard compensation award to all employees and a portion will be allocated to merit awards.
Regular employees are eligible for a base pay increase if their salary is below the Maximum of the salary grade. Employee’s whose salary is at or greater than the Maximum receive 3% of the Minimum of the salary grade paid in 2 lump sum payments on the first pay in April and the first pay in October.	Regular employees are eligible for an increase to their base salary if their current salary is less than the Target of the salary range for their position. Regular employees whose current salary is at or greater than the Target of the salary range for their position are eligible to receive their compensation award in two lump sum payments, payable in equal installments during April and October.
If allowed by budget, employee’s receive either a base pay increase or lump sum payments without regard to performance.	There are two types of awards that can be made during salary administration—a standard award and a merit award based on performance. All employees receive the standard award as either a base pay increase or a lump sum payment, as allowed by an approved budget.
Eligibility to participate in the Board of Pensions benefits plan	No change

# GREETINGS FROM KOREA

and the Centenary Celebration of the Presbyterian Church of Korea



I am writing from my hotel in the midst of travels in South Korea. The last two days have been packed. I arrived after 4 days of leading meetings of the Presbyterian Mission Agency Board, and we have been going non-stop since. Yesterday we took part in opening worship for the Korean General Assembly, met with counterparts from partner denominations around the world, and shared loads of great Korean food! Today, eight of us met with the leaders of the Korean Presbyterian Church to discuss our partnership and shared mission. We also visited the college and seminary before participating in a (three hour long!) worship service celebrating the 100th anniversary of the KPC's GA. Believe it or not, our preacher this evening was over 100 years old himself! We have "weathered" the typhoon that blew threw with no damage other than a few defeated umbrellas. There is so much that God is doing in Northeast Asia and I am very excited to share it with you when I return. - Pastor Matt

*Pictured above (clockwise from top left): Worship guests (there are Reformed Christians from Europe, Asia, North America, Africa, and Australia in just this clip); Cover of 100 year history of KPC; PC(USA) and Korean partners at the Imperial Palace hotel; chapel worship at the Korean seminary with over 2000 students; Director of Theology, Worship and Education Chip Hardwick and I before chapel; the seminary organ; communion during the Centenary Worship (the earphones are to hear the English translation), Princeton Seminary grads from the US and Korea pose with PTS President Iain Torrance; some 60 communion servers wear white gloves to serve; and standing out in the rain with Asia coordinator Mienda Uriarte and Moderator of the 220th GA of the PC(USA) Neal Presa. (many photos by Erin Dunigan. See [www.erindunigan.com](http://www.erindunigan.com))*