

Session Meeting Minutes  
 March 9, 2010

<b>Stated Meeting of Session</b>	The stated meeting of the Ogden Dunes Community Church was called to order by Moderator, Reverend Robert T. Leach at 7:00 p.m. in the Fellowship Hall
<b>Quorum Present</b>	Moderator Rev. Robert Leach, Jane Dickey, Ken Engel, Laura Hannon, Chris Hoham, Gordon Johnson, Bruce Klimek, Mark Lecy, Ann Sampson, John Skafish, Judy Selund and Deacon's Liaison Jackie Nagey
<b>Absent and Excused</b>	David Larson and Ruth Dyerly
<b>Opening Exercise</b>	Rev. Leach lead a team building exercise related to mission statement
<b>Prayer</b>	Rev. Leach opened the meeting with prayer
<b>Temporary Clerk</b>	<b>Motion</b> made to elect Bruce Klimek temporary clerk, <b>seconded and passed</b>
<b>Approval of the Agenda</b>	<b>Motion</b> made to approve the agenda and end meeting at 8:30, <b>seconded and passed</b>
<b>Approval of the Minutes</b>	<b>Motion</b> made to approve the minutes of the February 9, 2010 Session Meeting subject to correction of the spelling of Mark Lecy's and Steve Lehmann's names, <b>seconded and passed</b>
<b>Board of Deacons (Jackie Nagey)</b>	Informational items: <ul style="list-style-type: none"> <li>• Reported on Movie Night</li> <li>• Planning for Gift Assessment Project underway (details provided in handout)</li> <li>• Summer classes for children being evaluated</li> <li>• College box project commencing but gift cards being substituted for boxes</li> </ul>
<b>Clerk of the Session Report</b>	No report
<b>Moderator's/Pastor's Report for January 2010</b>	Provided in hand-out by Rev. Leach, additional items are: <ul style="list-style-type: none"> <li>• Discussion of Dunes News distribution via e-mail concluded with decision to continue current practice</li> <li>• Check distribution process reviewed</li> <li>• Two weeks vacation in April planned covering the Sundays of 4/11 and 4/18</li> </ul>
<b>Old Business</b>	<ul style="list-style-type: none"> <li>• Mission and Vision Statement – Committee passed out final draft of the Mission Statement. After discussion a <b>Motion</b> was made to approve the Statement which was <b>seconded and passed</b></li> <li>• Clerk of the Session Search – still pending</li> </ul>
<b><u>Committee Reports/Actions</u></b>	
Christian Education (Mark Lecy and Jane Dickey)	Informational items: <ul style="list-style-type: none"> <li>• Vacation Bible School rescheduled to week of June 14, planning to commence</li> <li>• Sunday school classes cancelled for the Sundays of</li> </ul>

	<p>3/21, 3/28 and 4/25 (teachers to be notified)</p> <ul style="list-style-type: none"> <li>• Teacher appreciation Sunday changed to May 16</li> <li>• Sandpiper and Memorial Garden audits shall be provided to Session when completed</li> </ul>
Personnel (John Skafish)	<p>Informational item concerning Youth Director Search</p> <ul style="list-style-type: none"> <li>• Steve Lehmann's application is expected</li> <li>• Upon receipt the formal hiring procedures shall commence (i.e., interviews, safe child procedures, etc)</li> <li>• Job description previously approved is basis for job expectations</li> </ul>
Property (Chris Hoham)	<p>Building Usage <b>Motion</b> which <b>passed via previous e-mail vote (9 favorable votes)</b></p> <ul style="list-style-type: none"> <li>• March 20, 1-3 PM for a bridal shower</li> </ul> <p>Information items:</p> <ul style="list-style-type: none"> <li>• Stove to be replaced within a few weeks with 2 non-commercial gas units</li> <li>• Retro fitting a new dishwasher in kitchen is proving difficult – replacement options still under consideration</li> </ul>
<b>Approval of the Agenda</b>	<p><b>Motion</b> to extend meeting to 9:00 made, <b>seconded and passed</b></p>
Stewardship (Ken Engel)	<p>Informational items: (handout provided)</p> <ul style="list-style-type: none"> <li>• Al Johnson and Ken Engel completed an audit of the Church's financial records as requested by Presbytery – records were assessed as in compliance, audit document passed out</li> <li>• Letter to changes to Pastor's terms of call required by Presbytery Board of Pensions was provided to session for review</li> <li>• 1<sup>st</sup> Source Bank checking account fee wavier will end</li> <li>• Designated and Undesignated gift policy shall be included in next edition of the Dunes News</li> <li>• \$11k CD renewed</li> <li>• Feb pledges +\$6K over budget</li> </ul>
Worship (Laura Hannon)	<p>Informational items:</p> <ul style="list-style-type: none"> <li>• May 9 Pastor Emeritus Installation Service planned for second service with luncheon to follow</li> <li>• Church will be open between 12 thru 3 PM on Good Friday</li> <li>• Estimate on Sanctuary wall pending</li> <li>• Garden Service setup and sound system setup volunteers being sought</li> <li>• Communion served to 93 in February</li> </ul>
Mission/Evangelism/Hospitality	<p>Informational items:</p>

(Ann Sampson)	<ul style="list-style-type: none"> <li>• Inactive membership project progressing</li> <li>• Mission allocation divided between Regional, National and International with Regional being weighted more heavily</li> <li>• C. Johnson joined committee</li> </ul>
<b>Acceptance of Reports</b>	Motion to Accept Reports made and passed
<b>Prayer and Adjournment</b>	By Motion the meeting was adjourned at 8:55 with prayer. The next Stated Meeting of Session is scheduled for Tuesday, April 13 @ 7:00 pm in the Fellowship Hall
Respectfully Submitted: Bruce Klimek	

## Stewardship Committee Report/Minutes March 9, 2010

During the last month Al Johnson and I completed an audit of the ODCC financial records as requested by the Presbytery. We found that the Church was in compliance in all the audited areas. During the past month Al Johnson also renewed an \$11,000 C.D. which was maturing after discussing the situation at the January Stewardship meeting.

The Committee also reviewed the February preliminary budget numbers. Due to a stock donation toward a yearly pledge, the February month end giving figures were ahead of the yearly budgeted amount.

Stewardship reviewed a letter from the Presbytery Board of Pensions. This letter contained a change in the terms of call of Pastor Leach due to Presbytery rules concerning the mandated value of the housing allowance for the Pastor.

Two other items of discussion were, first, ongoing dialog with minimizing monthly fees in the Church checking account at First Source Bank. Al Johnson is talking with the branch manager who is trying to find ways to minimize, if not eliminate, fees charged the Church. Our next discussion was concerning sending copies of the Designated and Undesignated Gift Policies to the Congregation in the quarterly giving statements. I have spoken to Brenda about this matter.

Finally we discussed gathering the financial data from the Endowment Fund necessary to compute any money available for grant distribution from the 2009 growth in the Fund.

Respectfully submitted,  
Ken Engel



**The Board of Pensions**  
of the Presbyterian Church (U.S.A.)

February 23, 2010

Susan MiHalo  
Ogden Dunes Community Church  
116 Hillcrest Rd.  
Portage, IN 46368

Dear Ms. MiHalo:

This letter is to inform you of an adjustment we have made to the total annual effective salary of The Reverend Robert Leach as required by Administrative Rule 304, which governs manse allowances. This adjustment will affect your dues.

We have adjusted our records of the salary for The Reverend Robert Leach based upon the Change of Salary form submitted by the church, which reports that the new salary takes effect on January 1, 2010.

You also reported that the church is providing a manse with a value of \$12,375.67. Administrative Rule 304 of the Benefits Plan states that when a manse is provided the amount shall be at least 30 percent of all other compensation included in effective salary. For this reason, **we have increased the manse allowance to \$13,375.67**. The original salary and the adjusted total annual effective salary are shown below. **The new dues** resulting from this adjusted salary will appear on your organization's next invoice.

	<b>Original Salary with Manse Reported Less than 30%</b>	<b>Adjusted Salary with Manse Value at 30%</b>
Cash	\$35,585.55	\$35,585.55
Housing	\$ 1,000	\$ 1,000
Deferred Comp.	\$ 4,000	\$ 4,000
Other Allowances	\$ 4,000	\$ 4,000
Manse	<u>\$ 12,375.67</u>	<u>\$ 13,375.67</u>
Total	\$56,961.22	\$57,961.22

Please keep a record of this adjustment.

If you have questions regarding this change, please contact our office at 800-773-7752 (800-PRESPLAN); a Member Services Representative will be happy to assist you.

Sincerely,

Bernice Radecke  
Sr. Member Resource Specialist

FULL FINANCIAL REVIEW (2009 BOOKS)

CHURCH CITY/NAME: ODDEN DUNES COMMUNITY CHURCH

**CONDUCTING A FINANCIAL REVIEW [directions for an Audit Committee]**

- \_\_\_ 1. If the church was audited by an accountant or public accounting firm, attach a copy of their report along with any letter of opinion, recommendations, and appendices. IF SO AUDITED, CHECK HERE; NOTHING ELSE IS REQUIRED.

**IF NOT, PLEASE INCLUDE THE FOLLOWING WITH THIS REVIEW:**

- a "balance sheet" for all funds, showing the beginning balances, summary of receipts and disbursements by fund, and the closing fund balances; *SEE ATTACHED BALANCE SHEETS FOR 12/31/08 AND 12/31/09 AND 2009 INCOME/EXPENSE REPORT.*
- an inventory of major assets and liabilities of the church corporation, such as certificates of deposit, trust funds held by others, land and improvements, mortgages and loans (including General Assembly mortgage/donation grants). *SEE BALANCE SHEET IN ATTACHED ANNUAL REPORT*
- a copy of the approved budget for the year being audited. (Likely the same as those in the annual report; if desired, simply attach a copy of that report.) Attach comments & suggestions of the Review committee.

*↳ ATTACHED*

*[Much of this information needs to be gathered **once** and then can be updated each year.]*

*The following walks you through a "financial review"; checkmark indicates completed. For smaller churches; if the Treasurer has all materials ready (including all checks and check records) for the Review Committee, the following should take 3 people about 3+ hours to complete; if it takes longer, you probably have very complex books, lots of assets, or need an outside audit (larger churches will need proportionately more time.)*

*<Samples are for churches under 400 members; above 400 should increase the sample size.>*

- 2. Compare previous years' reports to insure no financial accounts or instruments were missed in this year's reports.
- 3. Verify the Treasurer's balances in all bank and similar accounts. (bank statements, investment reports, etc.)
- 4. Verify regular reconciliations of the checkbook/ ledger/journal balances with the actual bank account balances. {Minimum sampling: two months}
- 5. Verify (on a test basis--4 different weeks) that a) all monies were counted by two or more persons each week, b) that signed counters' reports reconcile with deposits, and c) that receipt records reconcile with the totals reported by the Treasurer.
- 6. Verify that internal controls can prove that designated and/or restricted funds were recorded as such in the accounting records, reported as such to the individual, **and** that totals received actually were spent for the designated purpose. {Minimum sample: at least 10 individual gifts--e.g. to OGHS, Memorial, Building, special program, etc.--and two such funds}
- 7. Verify (on a test basis) that payments were properly requested, authorized, and recorded, and that checks were written sequentially. Verify that each check has authorized signature(s) and that the payee properly endorsed them. {Minimum sample: 30 checks}
- \_\_\_ 8. Verify that internal controls over purchasing and accounts payable are appropriate. (Are purchases authorized appropriately, bills paid on time, etc.?) {15-20 samples}

- ✓ 9. Review payroll procedures, including: that minister(s) is/are paid according to the terms of call voted by the congregation; other employees are paid proper amounts; withholding is done in accordance with federal and state requirements and all forms (e.g. 941's) filed in a timely manner; appropriate W-2's and/or 1099's are prepared at year-end for all employees, including ministers; deposits of payroll taxes were made and paid in a timely fashion; etc. {2 checks/person}
- ✓ 10. Review/verify the list of contents of any lock box or safe--and inventory certificates of deposit, titles, deeds, mortgages, promissory notes, etc.
- ✓ 11. Verify that vouchers, invoices, bank statements, giving records, and canceled checks from at least the three previous years are available for reference. {do prior to FFR}
- ✓ 12. Verify that payroll records are available for reference. (Recommended: keep payroll records a minimum of seven years.) {do prior to FFR}
- ✓ 13. Review the adequacy of permanent documentation for all bequests, endowments, and larger gifts, including donor restrictions. (Are the terms of the gift recorded in session records, filed properly in the church office, printed with annual reports, etc.?) Confirm that financial reports do separate restricted, endowment, & building (capital) funds.
- ✓ 14. Review the regular reports given to the finance committee, trustees, session, and congregation, to test the accuracy of information about church finances provided to church leaders. {Minimum sample: three}
- ✓ 15. Verify that no real property (land) was sold, purchased, leased, or mortgaged without the prior approval (in a duly constituted meeting) of the congregation and (where necessary) of the presbytery (G-7.0402, 8.0500).
- ✓ 16. Verify liability, property, officers and directors insurance policies: policy is in force, owner, named insured, etc.. Do you carry sexual misconduct insurance: on pastor? staff? preschool staff? youth workers? {Letter from Board of Directors/Property Committee confirming above is sufficient.} *SEE ATTACHED DECLARATIONS PAGES*

If the audit was conducted by a committee of members, **please have the "audit committee" members sign below**, certifying that they each participated in the audit, that they agree with the results reported, that they are not related to the treasurer or treasurers, and that, in their judgment, the financial records appear to be an accurate presentation of the corporation's financial position. {this becomes your full financial review entered in Session minutes}

ALLEN JOHNSON  
 Printed Name  
Kenneth Engel  
 Printed Name

Allen Johnson  
 Signature  
Kenneth Engel  
 Signature

2/18/10  
 Date  
2/18/10  
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