



Stated Meeting of the Presbytery of Boston

Zoom Meeting

December 9th, 2021

Meeting Packet



Notice of the
Stated Meeting
of the
Presbytery of Boston

Date/Time: December 9, 2021 on Zoom at 7:00 PM

Location: Zoom Meeting

To receive the link to enter this meeting, **you must register online** in advance of the meeting at the following link:

For instructions on how to participate, please click on the following link:

<https://presbyteryofboston.org/Presbytery-Gatherings/Assembly-Meetings>

All teaching elders and ruling elders with the privilege of vote are expected to attend all presbytery meetings.

If you have any questions, please feel free to contact the Stated Clerk:
T. J. DeMarco at statedclerk@presbyteryofboston.org or 401-523-7417

Worship Offering

Our worship offering will be directed to the Triennium fund to help pay for young people in our Presbytery attend the Triennium Youth Conference. To give, click on this link: <https://presbyteryofboston.org/Donate>

Proposed Docket
Stated Meeting of the Presbytery of Boston

		Length
6:30	Log-in and instructions for Zoom Presbytery Meeting	30
*7:00	Call to Order & Declaration of Quorum Opening Prayer Call for new business Omnibus Motion Introduction of New Elders Seating of Corresponding Members Acknowledging and Honoring Native Land – (Beth Wieman)	10
7:10	Nominating Committee (Sarah Hathaway)	15
7:25	In Memorium – Donald Wick (Burns Stanfield)	10
7:35	Worship: Includes the Lord’s Supper and installation of the new moderator Organized by moderators Jane Wilson and Trina Portillo	15
7:50	Break-out Groups	15
8:05	GLOW Report – Jen Slater	5
8:10	Trustees (Thatcher Freeborn)	15
8:25	Personnel (Meagan Manas)	10
8:35	Treasurer (Andrew Parmelee)	5
8:40	Committee on Ministry (Jill Auger)	10
8:50	Honoring former Moderator Veronica Soto Felicianó	5
9:00	Committee on Preparation for Ministry (Kristin Rinehimer)	10
9:10	Report of the Stated Clerk (T. J. DeMarco)	5
9:15	Council (Jane Wilson)	10
9:25	New Business (only if requested at beginning of meeting)	
	Adjourn	
	* <i>Denotes Order of the day</i> (All other times are guidelines)	



MOTION: That the nominees be elected as a slate. If there is a nomination from the floor, that position will be removed from the slate and the election will be by ballot.

The Nominating Committee presents the following nominees:

- Amy Williams Fowler (TE - HR) – PJC 2027
- Arnold Rots (RE - CotC) – PJC 2027
- Ken Grant (TE - HR) – Trustees 2024, 1st term
- John Sweet (TE-Brookline) – COM 2024, 1st term
- Katie Cole (TE-HSPC) – Nom Com vice-chair
- Diane Cusumano (TE-HR) – CPM 2024, 1st term
- Madeleine Sutro (RE-GSPC) – YAAD 2022, 1st term

MOTION: That the presbytery suspend the by-laws so that Ken Grant (TE-HR) may be elected to the Trustees Investment Subcommittee for a term of one year.

THANK YOU: The following people are rotating off of their committee positions at the end of this year. Your service to the presbytery has been so valuable, and we appreciate all of you!

- Ginny Coakley (TE-HR) – COM member
- Jim Fraser (RE-GSPC) - PJC
- Toni Gustus (RE-Brookline) – COM member
- Lawrence Mbgara (TE-Gateway) – COM member
- Rick Otty (TE-HR) – Personnel Committee
- Kristin Rinehimer (TE-Validated Ministry) – CPM chair
- Paul Shifflet (member) – Trustees Investment Subcommittee
- Jean Southard (TE-HR) – Presbytery Deacons & Personnel Committee
- Jane Wilson (TE-Validated Ministry) – Moderator

PRIZE DRAWING: In this hat are slips of paper with the names of people who responded to the nominating committee's request for help in identifying members of the presbytery who might be interested in serving on a committee. If you submitted more than one name, your name is in

here more than one time! If you submitted your own name, your name is in here! And the winner of the personalized coffee mug is...

BIOS:

Rev. Katie Cole (TE-HSPC), Nominating Committee Vice-Chair, 2023, 1st term

Rev. Diane Cusumano (TE-HR), CPM 2024, 1st term

Member of Boston Presbytery for 16 years, Before moving to Massachusetts I served two congregations in Indiana. In Boston I served at three Interims in the United Church of Christ. Chair of Committee on Ministry for six years. Chair of a Presbytery Administrative Commission. Honorably Retired in 2011. I continue to serve through pulpit supply and short term interims.

Rev. Amy Williams Fowler (TE-HR), PJC 2027

The Rev. Amy Williams Fowler was ordained in her home presbytery, New Castle, in 1985 and installed by Memphis Presbytery to serve as Associate Pastor at Buntyn Presbyterian Church in Memphis, TN. Amy was nurtured by Presbyterian congregations in Woodbury, NJ, Swarthmore, PA, and Wilmington, DE. She was educated at Duke University (B.A. in History); Princeton Theological Seminary (M.Div.); and Columbia Theological Seminary (D.Min., classwork only). She served as Associate Pastor for Christian Education, First PC Atlanta, GA; interim ministries in the Presbytery of Whitewater Valley and the Presbytery of Chicago; and Pastor of the Irving Park Presbyterian Church, Chicago. Amy began her service to presbyteries in Chicago in 1999 as Consultant for Congregation Development. She then served as Associate Executive Presbyter in the Presbytery of Whitewater Valley (Indianapolis), and Associate Executive for Congregational Development in Giddings-Lovejoy (St. Louis). She was honorably retired in July 2020 by the Presbytery of Genesee Valley (Rochester, NY) after 10 years of service as Presbytery Leader. She became a member of this presbytery in December 2020. Amy moved to Ashland to be closer to her son and his family, who live in Holliston. Her husband, the Rev. Dr. Gene. Fowler, died in November 2020 in a nursing home in Rochester. Amy has just begun the Spiritual Direction Internship Initiative program and looks forward to working with individuals on their spiritual journeys after having focused on groups for 40 years. She is also enjoying occasional preaching as pulpit supply.

Rev. Ken Grant (TE-HR), Trustees 2024, 1st term & Trustees Sub-committee 1 year only

The Rev. Kenneth GY Grant is a minister member, 1975 to present, of the Presbytery of Boston. He serves as a Parish Associate at Fourth Presbyterian Church South Boston. He chairs the investment Committees of the Presbytery and Massachusetts Council of Churches. He is a Director of Standpoint Multi-Asset (Cayman) Fund and Advisors Charitable Gift Fund. He is Chair of the Board and Director of the Unified Series Trust. He is a member of the Deans Advisory Board, Boston University School of Theology.

Ken was a founder and director of Global Trust Company, and Chief Officer and EVP of Corporate Development at Northeast Retirement Services LLC and Savings Banks Retirement Association. While serving as EVP he supported the trustees and fiduciaries of multiple Roman Catholic and Episcopal Dioceses, Methodist Conferences and Lutheran Synods as well as states,

municipalities, colleges and universities. Earlier, he formed the denomination's Investment and Loan Program, directed General Assembly's social witness policy, was Boston's Executive Presbyter and served two congregations, Hartford Street and Ashland Federated.

Arnold Rots (RE-CotC), PJC 2027

My wife Betty and I are natives of the Netherlands. After shortish periods in the USA as a summer student and a postdoc in West Virginia and Virginia, we made a definitive move in 1979 and have since lived in New Mexico, Maryland, and Waltham, with the exception of one year in India. We are members of the Church of the Covenant. We have three children and four grandchildren, half of them living within the bounds of the Presbytery of Boston, the other half in Finland and Sweden. I am a semi-retired astrophysicist, most recently at the Center for Astrophysics, Harvard & Smithsonian in Cambridge.

Before moving to Massachusetts, I have been active in the Presbytery of Santa Fe and National Capital Presbytery. I have served the Presbytery of Boston on COM, Nominating Committee, Trustees, Budget & Strategy Working Group, PJC, AC, and as Moderator and Overture Advocate. On the presbytery's Permanent Judicial Commission, I served as Clerk, on the Synod of the Northeast's PJC four years as Clerk and two years as Moderator. I am currently serving as the President of the Presbyterian Association on Science, Technology, and the Christian Faith (PASTCF).

Madeleine Sutro (RE-GSPC), Synod YAAD 2022, 1st term

Madeleine Sutro has been a lifelong member of Good Shepherd Presbyterian Church, is active in their youth group "CYF," and has been attending Camp Wilmot for 5 years (and counting!). Madeleine is a junior in high school where she is a member of the National Honor Society and plays on the tennis team. In her free time, she enjoys writing and journaling, watching the Celtics and tennis on tv, and hanging out with family and friends.

Rev. John Sweet (TE-Brookline), COM 2024, 1st term

"When you believe in a thing, believe in it all the way, implicitly and unquestionable."

-Walt Disney

Originally from Missouri, John grew up in the Presbyterian Church in the city of Springfield. He graduated with a B.S. in Psychology and Human Resource Management from Missouri State University and continued his studies at the Mennonite Brethren Seminary in Fresno, CA. There he received a diploma in Psychology and Theology. John continued his studies at Louisville Presbyterian Theological Seminary in Louisville, KY and graduated in 2003 with his MDiv.

John came to the New England area in 2005 when he began his residency in chaplaincy. He has been a chaplain in numerous settings, most recently in the Rhode Island State Hospital and Butler Hospital, both specializing in behavioral health. John has served as a Parish Associate and Temporary Pastor before serving as pastor of First Presbyterian, Brookline.

Respectfully submitted by Sarah Hathaway, Nominating Committee Chair



Discussion Questions for Break-out-Groups

1. How would you define the word *hope* without using the word *hope*?
2. In Spanish, the word *esperar* means both “to hope” and “to wait.” What is the connection between hope and waiting?
3. Where do you hear hope?

Questions come from the Café Discussion Guide, part of the *Follow Me: Biblical Practices for Faithful Living* curriculum.



The Personnel Committee continues to meet regularly with Presbytery staff for support and accountability. We ask all members of the Presbytery to remember that our staff are part time, and as such may not respond immediately to emails or be available to take your call at a given time of day. They are working hard on our behalf and we can show our appreciation and support by offering grace and respecting the boundaries of their time.

This fall we finished our work on an updated Personnel Policy, which we are submitting to a lawyer for review, before it will be presented to Council and the Presbytery for approval. We believe that an accurate, just and up to date Policy helps our employees and our Presbytery have stability and clarity.

We have two asks for you as we head into the holiday season and end of the year:

- Think about who in your networks would make a great Personnel Committee member and connect them with Meagan (pastor@presbyterianclinton.org) if they have any questions. People with experience in HR or who are interested in supporting the staff of the Presbytery would be a great fit.
- Take a moment to reach out to one of our paid staff and thank them for the work they do throughout the year.

Respectfully Submitted,
Rev. Meagan Manas, Personnel Committee Chair

Presbytery of Boston

<i>Per Capita and Mission Budget for 2021</i>		<i>Budget</i>		<i>Actual - October 31, 2021</i>			
I. Per Capita and Mission Resources:		2021	% Budget	2021	% Budget		
1) Member Church <i>Per Capita</i> (formerly Unified Mission)	\$ 110,554	48.5%	\$ 69,229	62.6%	<u>Balances</u>		
2) Transfer from Trustee Funds - Awards, Grants, Loans (as awarded)		0.0%		0.0%			
3) Transfer from Trustees to Support Presbytery's Operations	\$ 16,360	7.2%	\$ 16,342	0.0%	Checking	\$ 68,862	
4) Transfer from Trustee Funds (5 Yr Rolling Avg of Interest Income)		0.0%		0.0%	Savings	\$ 50,245	
5) YAV Payroll Support		0.0%		0.0%	10/31/21	<u>\$ 119,107</u>	
6) Individual Gifts	\$ 5,000	2.2%	\$ 12,930	258.6%			
7) Unrestricted-Shared Mission	\$ 20,000	8.8%	\$ 24,804	124.0%			
8) Designated/Directed Mission (as gifted)		0.0%	\$ 5,216	0.0%			
9) Presbytery Loose Offering (Collected through I6 and I8)		0.0%	\$ 1,330	0.0%			
10) Unrestricted fundraising/Operational Donations (as awarded)		0.0%		0.0%			
11) Transfer from Trustees - PCN Building Manager and Insurances	\$ 75,892	0.0%	\$ 66,136	0.0%			
RESOURCES Total:		\$ 227,806	66.7%	\$ 195,987	86.0%		
II. Per Capita and Mission Disbursements:		2021	% Budget	2021	% Budget		
A. Congregational Mission Programs		\$ 7,500	3.5%	\$ 1,687	22.5%	01/01/20	\$ 89,204
1) POB Shared Mission Programs	\$ 7,500	3.5%		0.0%	Income	\$ 211,768	
2) Shekinah Fellowship - Natick		0.0%		0.0%	Disburse	\$ (181,865)	
3) Shekinmah Fellowship - Brockton, Marlborough, Waltham		0.0%		0.0%	10/31/21	<u>\$ 119,107</u>	
4) Parish Resource Center		0.0%	\$ 187	0.0%			
5) Christmas Worship for Congregations		0.0%		0.0%	<u>Funds</u>		
6) Whitinsville Church		0.0%		0.0%	Operating	\$ 59,390	
7) New England Glow		0.0%	\$ 1,500	0.0%	Yav Fund	\$ 3,200	
8) PoB Young Adult Volunteers		0.0%		0.0%	Peace Offer	\$ 1,566	
9) Designated - Directed Missions		0.0%		0.0%	PJC	\$ 500	
B. Other Mission Programs		\$ 12,500	5.9%	\$ 8,771	70.2%	Youth Tri.	\$ 3,371
1) PoB Shared Mission Programs	\$ 12,500	5.9%		0.0%	Pentecost	\$ 731	
2) PC(USA) - International Peacemakers		0.0%	\$ 475	0.0%	PC Conf	\$ 4,291	
3) Presbyterian Disaster Assistance - Regional Hurricanes		0.0%		0.0%	Pastor's Dev	\$ 6,944	
4) Young Adult Volunteers		0.0%		0.0%	Presb. Day	\$ 543	
5) Mission to the Congo		0.0%		0.0%	Abbey Bos.	\$ 1,125	
6) Immigration Response Task Force		0.0%		0.0%	CHRA	\$ 540	
7) Northeast Ecumenical Stewardship Council		0.0%		0.0%	TTLDev	\$ 20,005	
8) PC(USA) - Youth Connection and Youth Triennium		0.0%		0.0%	PDA	\$ 350	
9) Presbytery Loose Offering (Funded by I9)) (as received)		0.0%	\$ 1,330	0.0%	Covid-19	\$ 3,000	
10) Designated/Directed Mission (Funded by I8) (as gifted)		0.0%	\$ 6,966	0.0%	Confirm Con	\$ 5,900	
11) Community Day Care of Waltham		0.0%		0.0%	PLC Fund	\$ 1,526	
12) Grants - Restricted (from Trustee Funds - Funded by I2 (as awarded)		0.0%		0.0%	NE Glow	\$ 6,125	
C. Presbytery Staff, Officer and Office Expenses		\$ 157,704	74.6%	\$ 136,793	86.7%	10/31/2021	<u>\$ 119,107</u>
1) Moderator of Presbytery - Expenses	\$ 1,200	0.6%		0.0%			
2) Treasurer - Salary	\$ 21,012	9.9%	\$ 17,510	83.3%			
3) Treasurer - Related Expenses (Office and FICA)	\$ 3,550	1.7%	\$ 1,995	56.2%			
4) Stated Clerk - Salary	\$ 31,182	14.8%	\$ 25,985	83.3%	<u>Other Income</u>		
5) Stated Clerk - Related Expenses (FICA, Travel & Office, 403b)	\$ 8,203	3.9%	\$ 5,730	69.9%	Investment	\$ 18	
6) Recording Clerk - Stipend		0.0%		0.0%	Grants	\$ 10,000	
7) Audit Expenses	\$ 3,900	1.8%	\$ 3,900	100.0%	Funds Crs.	\$ 3,500	
8) Resource Presbyter - Salary and Offset		0.0%		0.0%	Oper. Crs.	\$ 2,262	
9) RP - Reimbursable Exps (CE, Mileage, Meals, Phone) & D&D, Pension		0.0%		0.0%		<u>\$ 15,780</u>	
10) Insurances and phone services	\$ 6,335	3.0%	\$ 12,802	202.1%	<u>Other Disbursements</u>		
11) Communications Coordinatoer - Salary	\$ 12,000	5.7%	\$ 10,000	83.3%	Funds Disb	\$ 5,375	
12) Communications Coordinator - Related Exps (FICA }	\$ 918	0.4%	\$ 765	83.3%	Adj. & SRA	\$ (122)	
13) YAV Site Coordinator - Salary		0.0%		0.0%	Oper Disb	\$ 660	
14) YAV Site Coordinator - Related Expenses (FICA)		0.0%		0.0%	Grants	\$ 3,000	
15) PoB Web Site Support and Training	\$ 100	0.0%	\$ 339	339.0%		<u>\$ 8,913</u>	
16) Needham Building Manager	\$ 64,400	0.0%	\$ 53,667	83.3%			
17) Needham Building Manager - Related Expenses (FICA)	\$ 4,904	0.0%	\$ 4,100	83.6%			
D. Presbytery Committees		\$ 7,550	3.6%	\$ 83	1.1%		
1) Presbytery Council/Training and Development	\$ 300	0.1%		0.0%			2021 Per Capita
2) Committee on Preparation for Ministry	\$ 3,000	1.4%	\$ 42	1.4%			GA - \$ 8.98
3) Committee on Ministry	\$ 4,000	1.9%	\$ 42	1.0%			Synod - \$ 4.10
4) Committee Resources (Pers, COR, Nom)		0.0%		0.0%			Pres - \$ 42.92
5) Permanent Judicial Commission	\$ 250	0.1%		0.0%			
E. GA and Synod Per Capita and Connectional Expenses		\$ 26,100	12.3%	\$ 25,618	98.2%		
1) Connectional Support to General Assembly and The Synod of the NE	\$ 26,100	12.3%	\$ 25,618	98.2%			
2) POB - General Assembly 2022 Expenses		0.0%		0.0%			
DISBURSEMENTS Total:		\$ 211,354	100.0%	\$ 172,952	81.8%		
Surplus/(Deficit)		\$ 16,452		\$ 29,902			

Presbytery of Boston - Board of Trustees Funds

Actual - October 31, 2021

<u>Restricteed Cash, Investments and Loans</u>	<u>Market Value</u>
Cash	\$ 23,136.22
Savings	\$ 103,784.33
PILP Investment Mission Money Fund, 24 and 36 month Fixed Notes (Note: \$200,000 from the EBF-Cont. Educ. fixed principal balance and \$95,000 from The Lynn Redev. Fd.-Minimum Permanent Fund)	\$ 295,000.00
Charles Schwab & Co., Inc. (Cost Value - \$ 650,000)	
Investments Long	\$ 1,487,709.73
Cash	\$ 8.08
Operating Loans	\$ 11,350.80
Worcester - \$ 6,234.28	
Sommerville - \$ 5,116.52	
Investment Loans	
BCLP	\$ 25,000.00
	\$ 1,945,989.16

Restricted Funds

Trustee Fund - Loans to Churches	\$ 11,350.80
Trustee Fund - Restricted Operating	\$ 249,904.89
Kneeland Fund - Regular	\$ 5,704.33
Kneeland Fund - Special	\$ 1,671.33
Presbytery Congregational Development Fund	\$ 37,023.97
Minister's Emergency Fund	\$ 37,053.92
John Gilchrist Fund	\$ 27,195.82
The Robie Fund (\$ 40,000 minimum permanent fund)	\$ 63,995.27
The Lynn Redevelopment Fund (\$ 174,545 minimum permanent fund)	\$ 333,302.51
Roxbury Presbyterian Church Reserve Fund	\$ -
East Boston Funds	
Continuing Education (\$ 200,000 minimum permanent fund)	\$ 316,547.13
Equity Sharing	\$ 370,732.82
Missions	\$ 120,580.51
Elizabeth Pultz Fund	\$ 12,754.35
Ft. Square Fund	\$ 54,700.27
Needham Fund	\$ 51,077.69
Trustee Held Deposits	\$ 19,800.00
Undistributed Accrued Income	\$ 2,965.83
Change in Value of Investments (decrease in value distributed 12-31-18)	\$ 190,725.49
Agnes Young Fund	\$ 38,902.18
Adjustments	\$ 0.05
	\$ 1,945,989.16

Mission Statement of the Presbytery of Boston

As we seek to be faithful witnesses to Christ in loving service together, the Presbytery of Boston will support the "Great Ends of the Church" by:

- 1) Strengthening and growing the congregations of the presbytery by providing guidance and resources for their ministries and by encouraging partnerships.
- 2) Engaging in presbytery-unifying activities of peace, justice and kindness, evangelism and witness.
- 3) Providing pastoral care for ministers and their families.



Respectfully submitted by Jill Auger

For Action by the Presbytery:

I. COM recommends the adoption of the “2022 Minimum Compensation Standards,” to be applied to all installed and most non-installed pastoral positions. See the document at the end of this report.

A. COM recommends a 2% increase in pastoral compensation for 2022. No change in unit compensation is recommended. (Note that the Social Security COLA, which we usually follow, is 5.9% for 2022.)

B. The Committee on Ministry recognizes that 2021 has been a difficult year for many in our congregations, our congregations as a whole, our pastors, and the world. The Committee is sensitive to the economic impact the COVID pandemic may be having. So, even as we are recommending a two percent increase in compensation, we urge congregations to seek grace from COM should they be unable to meet the minimum compensation standards for 2022 without reducing hours.

C. It has been the practice of the Committee on Ministry to present a second document annually entitled “Pastoral Compensation Standards: Explanation.” This second document is in the process of being reevaluated by the Committee. Until the review is finalized, the 2021 version, with an explanatory note, will be available as a reference on the presbytery website (under Committees - Ministry).

D. COM encourages anyone with pastoral compensation questions to consult the Board of Pensions for the most up-to-date information.

II. COM recommends that Presbytery approve a request from the Taiwan Presbyterian Church of Greater Boston to allow Elder LihWen Lin to remain on the session for one additional year after her completion of two consecutive three-year terms, for a total of seven years. This deviation from the Book of Order and the church’s bylaws would allow the church to maintain its bylaw-specified minimum of three elders. Approval would be retroactive to the church’s recent congregational meeting.

For Information:

I. Changes in Terms of Call

COM approved a six-month extension of the contract between the Rev. Pamela Spence Bakker and the session of Good Shepherd Presbyterian Church. She will continue as Interim Pastor, on a three-quarter-time basis, from December 29, 2021, through June 28, 2022.

II. Transition Updates

A. COM authorized the Rev. Paulo Lima to serve as moderator of the session at Primera Iglesia.

B. COM thanks the Rev. Verónica Soto Feliciano for her service as presbytery moderator, presbytery member, and pastor as she leaves Massachusetts to accept another call. Our blessings go with her.

II. Deacons

The “Deacons” are the presbytery’s pastoral care team, and they report to COM—not with names or specifics but with numbers of the contacts they have made. We are grateful for the encouragement, support, comfort, and pastoral care they provide to our minister members. Jean Southard will be rotating off, and we thank her for all her good work. We also thank Virginia Coakley and Amy Williams Fowler for being a part of this important clergy group.

III. Retired Ministers’ Group

This group meets monthly and continues to average 12-14 attendees per session. It’s probably one of the best groups in the presbytery, so check it out if you fit its membership criteria. Contact its facilitator, Jean Southard, or another member for more information.

PRESBYTERY OF BOSTON

2022 Minimum Compensation Standards

For All Installed and Most Non-Installed Pastoral Positions

Pursuant to G-2.0804 of the Book of Order, the presbytery is required to establish minimum standards for pastors' compensation, and to review those standards each year. The Presbytery of Boston has voted to apply the following standards to all terms of call in 2022, including installed and most non-installed positions.

It has been the practice of the Committee on Ministry to annually present two documents to the presbytery for approval – this one with the 2022 minimum terms of compensation, and a second, larger document entitled, *Pastoral Compensation Standards: Explanation*. The latter is in the process of being reevaluated by the committee. Until the review is finalized, the 2021 version, with an explanatory note, will be available as a reference on the presbytery website (under Committees - Ministry.)

Finally, the Committee on Ministry recognizes that 2021 has been a second difficult year for many in our congregations, our congregations as a whole, our pastors, and the world. The Committee is sensitive to the economic impact the COVID pandemic may be having. So, even as we are recommending a 2% increase in compensation, we urge congregations to seek grace from COM should they be unable to meet the minimum compensation standards for 2022 without reducing hours.

A. Minimum Base Compensation

Base compensation includes cash salary and allowances, housing or manse allowance, and most church contributions to deferred income and medical expenditures over and above the Board of Pensions dues. Normally, what is included in calculating base compensation is the same as what is used for calculating the Board of Pensions figure for Effective Salary.

The presbytery requires that all congregations pay their pastors at least the Adjusted Minimum Base Compensation appropriate to their years of service since ordination, computed as follows:

- The *Entry-level* Minimum Base Compensation for 2022 is \$ 61,342.00.
- To compute the *Adjusted* Minimum Base Compensation for any pastor, the Entry-level Minimum Base is augmented by an Experience Adjustment of 1% of the entry-level minimum base each year for the first 10 full years of active ministry following ordination, and by 0.5% for each subsequent full year beyond ten. For example:
 - the adjusted minimum base compensation for a minister with 7 full years of ordination, would be $\$61,342 * 1.07 = \$65,636$
 - the adjusted minimum base compensation for a minister with 13 full years of ordination, would be $\$61,342 * 1.115 = \$68,396$

Note: The experience adjustment percentage is used only to calculate an Adjusted Minimum Base Compensation based on a pastor's years of service. The experience percentage is not meant to be combined with the recommended percentage increase in effective salary in section E below for compensation levels currently above the minimum.

B. Minimum Mandatory Monetary Benefits

1. Board of Pensions dues for 2022: 37% of Effective Salary, as follows:
PPO medical coverage: 27%
pension: 8.5%
death and disability: 1%
temporary disability: .5% - (this was new in 2021)

Note for non-installed positions: The Committee on Ministry encourages participation in the Board of Pensions medical coverage for non-installed pastors contracted to work 20 or more hours per week.

2. SECA (Social Security Offset): 7.65% of Effective Salary (Note: this initial 7.65% is not included in Effective Salary total.)

C. Minimum Mandatory Non-Monetary Benefits

1. Vacation: 4 weeks, including 4 Sundays, if the pastor has been ordained less than 7 full years from the effective date of the new terms of call; 5 weeks, including 5 Sundays, if the pastor has been ordained 7 full years or more.

The presbytery considers annual vacation time to be important for refreshment, relaxation, health, and work effectiveness. The presbytery recommends that all vacation time be taken during the year in which it is earned.

2. Sick Leave: 1 week of paid or unpaid sick leave, as required by Massachusetts law.

See Section D.4. below, and “Sick Leave” in Section V. “Definitions,” of *Pastoral Compensation Standards: Explanation*.

3. Study Leave: 2 weeks, including 2 Sundays

The presbytery recommends that pastors’ study leave be allowed to accumulate for up to two years (for a leave of 4 weeks), to enable the pastor occasionally to attend a special continuing educational event that is longer than two weeks or that requires considerable travel there and back.

D. Recommended Monetary Benefits

1. Accountable Reimbursement Travel account: \$1,500 suggested
2. Accountable Reimbursement Continuing Education/Study Leave account: \$1,500 suggested, which can accumulate up to a limit of three years’ worth
3. Accountable Reimbursement Professional Expenses account: \$600 suggested, which can accumulate up to a limit of three years’ worth
4. One week of *paid* sick leave, going beyond the Commonwealth of Massachusetts’ requirement of one week (40 hours) of *unpaid* sick leave.
5. Congregations may offer additional reimbursement accounts and other compensation as appropriate to their and their pastors’ circumstances.

- E. Recommended Increase in Effective Salary: 2.0% for 2022.

F. Part-time Calls

These standards should serve as guidelines to pro-rate compensation for part-time calls, except that

1. paid time off for study leave and vacation must remain at 2 and 4 or 5 weeks, respectively;
2. time off, paid or unpaid, for sick leave must remain at 1 week.

Part-time calls must be reported to the Board of Pensions through Benefits Connect in terms of hours per week. In its formulae, the Board considers 35 hours per week to represent full time. Internally, most congregations and ministers understand that full-time pastors devote 45 or more hours per week to their calls.

For part-time, non-installed calls of 20 hours or more per week, see note in Section B. above regarding medical coverage.

G. Unit Compensation

In 2022, the Minimum Unit Compensation Rate is \$90.00 (no increase from 2021)

Compensation for any service during any day must be at least one unit; compensation for service exceeding one unit (whether defined as “a morning, an afternoon or an evening,” or as three to four hours) will be appropriately higher. The presbytery has established specific Unit Assignments for certain pastoral services, as follows:

1. Temporary moderator of a session or congregational meeting: 1.5 units or \$135.
2. Pulpit Supply
 - a. Single worship service on a Sunday: 2 units or \$ 180
 - b. Two worship services on the same day: 3 units or \$ 270
 - c. Note: The congregation hosting a Neutral Pulpit for a candidate under consideration by another congregation is not expected to compensate that candidate for preaching.

H. Manse Notes

1. Manse – Cash Salary Ratio

If the terms of call include a manse, the Board of Pensions requires that the value of the reported Manse allowance must be at least 30% of the sum of all the other components of Effective Salary.

2. Equity-Equivalent Accumulation Fund

If the terms of call include a manse, the Presbytery of Boston recommends that an additional 5% of the value of the pastor’s adjusted minimum base compensation be added to the terms of call in the form of a suitable deferred income account to make up for lack of equity growth.

I. Summary

Entry Level Minimum Base Compensation: ----- \$ 61,342.00

Recommended increase in compensation: ----- 2.0 %

Minimum Unit Compensation----- \$ 90

Mandatory benefits:

Board of Pensions dues: 37%

Vacation -----4 or 5 weeks
 Study Leave -----2 weeks
 SECA Offset -----7.65 %
 Sick Leave-----1 week (recommend **paid**)

Recommended Accountable Reimbursement benefits:

Travel -----\$ 1,500
 Continuing Education/Study Leave --\$ 1,500
 Professional Expenses -----\$ 600

Recommended non-monetary benefits:

Sick Leave-----1 week *paid*

J. General Provisions

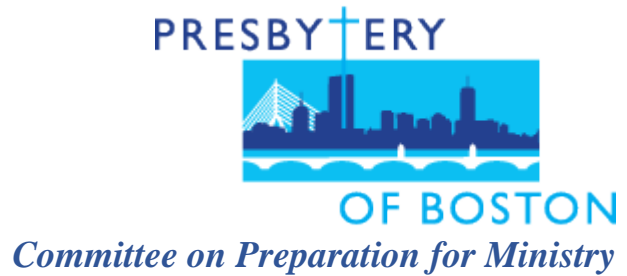
1. The guiding principles of these minimum compensation standards are:
 - a. grounded in Scripture
 - i. "... for the laborer deserves to be paid." (Luke 10:7), and
 - ii. "In the same way, the Lord commanded that those who proclaim the gospel should get their living by the gospel." (I Corinthians 9:14)
 - b. informed by our Constitution
 - i. for the integrity of each pastor's call (G-2.0504) ; and
 - ii. for the accountability of each pastor to presbytery (G-2.0501).

2. Logistics

Note: The *Terms of Call* form referenced below is being revised and will soon be available on the presbytery website.

- a. All calls shall be in writing on the presbytery's appropriate *Terms of Call* form on the Presbytery of Boston's website. Calls shall be approved by the congregation and then recommended for approval by the presbytery through the Committee on Ministry (COM).
- b. The pastor and the session or its personnel committee shall annually review the adequacy of the terms of call and modify them as may be deemed advisable.
 - i. The modified (or "revised") terms of call for installed pastors must then be presented for approval by the congregation at a duly-called congregational meeting. For non-installed pastors, approval is by the session.
 - ii. The terms of call approved by the congregation (or session for non-installed pastors) for the following year shall be submitted to the COM on the presbytery's *Terms of Call* form, no later than the end of February (or within 5 weeks of the congregational or session meeting at which they were approved).
 - iii. If the revised terms of call conform to these Standards, the COM will recommend that presbytery approve them.
- c. Local churches may, for good and valid reasons, petition the presbytery through the COM to approve terms of call that do not conform to these minimum standards. When doing so they shall either submit a plan that brings them into compliance within three years, or request an exception to the policy by documenting the particular circumstances that prevent compliance. Such

exceptions must be included in the written original call, or the amended terms of call, and the presbytery may specify conditions for continuing to grant the exceptions.



Kristin Rinehimer, Chair
Drew Hanson, Vice Chair

1. For information

- A. CPM voted to enroll Steven Bingaman as a candidate in April. His Statement of Call and Faith Journey are attached.
- B. Cavan Concannon has been removed from the committee's rolls as a candidate in the PC(USA) ordination process due to lack of contact with the committee, pursuant to G-2.0609. Cavan's last annual meeting with the committee was in April 2017. Both Cavan and the session of Fourth Presbyterian have been notified.
- C. Paul Dong Kwang Kim has been removed from the committee's rolls as a candidate in the PC(USA) ordination process due to lack of contact with the committee, pursuant to G-2.0609. Cavan's last annual meeting with the committee was in June 2016. Paul has been notified. His sponsoring church, Bethany Presbyterian Church, has since dissolved.

2. For action

A. Motion

To utilize an alternative means of assessment for Yan Wang's Worship and Sacraments ordination examination requirement, pursuant to G-2.0610.

B. Rationale

G-2.0610 reads:

"If a presbytery judges that there are good and sufficient reasons why a candidate should not be required to satisfy the requirements of G-2.0607d, it shall ap- prove by three-fourths vote some alternate means by which to ascertain the readiness of the candidate for ministry in the areas covered by the standard ordination examinations. A full account of the reasons for any waiver or alternate means to ascertain readiness shall be included in the minutes of the presbytery and communicated to the presbytery to which an inquirer or candidate may be transferred."

CPM is requesting we utilize an alternative assessment for candidate Yan Wang for the area of Worship and Sacraments.

Yan has taken the Worship & Sacraments exam four times without passing. After the fourth, Kate Carlisle (TE), Jean Olson (RE), and Drew Hanson (TE) facilitated an oral examination. They determined that the unsatisfactory evaluation should be overturned, but the Chairperson of the Worship and Sacraments Committee of the Presbyteries' Cooperative Committee on Examinations for Candidates (which writes the exams) ultimately upheld the unsatisfactory grade.

Yan has passed the Bible Content Exam, and has passed all the other Senior Ordination Exams on the first or second try. CPM agreed to offer the oral exam accommodation to Yan, as the exams are not offered in Mandarin, which is Yan's first language and the primary language he uses in his ministry/church setting. We have seen that a major issue is that, since English is a second language for Yan, he sometimes struggles to understand and identify what the question is actually asking, even when he clearly understands the material. Additionally, with this exam's emphasis on pastorally sensitive language, we've seen that the anonymous nature of exam reading does not allow for a culturally sensitive reading of Yan's exams. Yan's ministry is with Mandarin-speaking immigrants, while the exam readers likely have a different context in mind. These language issues are further exacerbated by difficulties with typing and the recent onset of vision issues.

We believe that an alternative exam will allow Yan to demonstrate his readiness in a way that is not encumbered by exam language confusion. Additionally, Yan has been suffering from dry eyes over the last six months and an exam done entirely on a screen is painful. An alternative exam would also alleviate this.

C. Proposed Alternate Exam

With guidance from the New York City CPM, we propose the following for the alternate exam:

- CPM will select four members, two teaching elders and two ruling elders, to prepare and administer the exam as an Evaluation Committee (EC)
 - One member shall be from the Boston Presbytery CPM as convener
- The Standard Ordination Examinations expect disciplined answers that cover everything requested and do not digress beyond what is requested; responses are expected to be sufficiently comprehensive but comparatively brief. The Alternative Examinations expect similar discipline and, to give guidance on length, indicate periods of time expected for each segment.
- The Exam shall be given in the mode of a role-playing exercise. In any given scenario of the role play, the candidate shall be assigned the role of the pastor, and the EC members shall participate as members of the pastor's congregation.

- There shall be three (3) scenarios devised for each TCW Alternative Examination, each modeled upon previous Standard Examinations. The content shall not be revealed to the candidate before the time of the examination.
- The candidate may bring the Book of Order, the Book of Confessions, and the Bible for use during the examination.



By-Law Change Recommendation – First Reading

At our last Presbytery meeting, the Presbytery voted to add a personnel committee and add designees from the Committee on Representation and Personnel Committee as voting members of the Presbytery council. To follow-up on that action, I recommend the following additions to section 6 of our by-laws. This is for your consideration as first reading and may be amended. Proposed additions to the bylaws are in *italics*. A version of the following will come to the Presbytery for vote in March.

6.2.5 *Personnel Committee*

6.2.5.1 The personnel Committee shall have a voting membership of at least three and up to six members with ruling elders and teaching elders represented as equally as possible. The committee members shall be elected to three-year terms and may serve for up to two terms.

6.2.5.2 The personnel shall meet with staff throughout the year to stay updated and address any concerns. The personnel committee shall review staff members annually. The personnel committee shall report its work to the Presbytery council at called council meetings.

6.4.1 Voting Members

The members of the Presbytery Council with vote shall be the moderator, the vice-moderator, the immediate past moderator of the presbytery, the designee of the Board of Trustees, the designees of the Committee on Ministry, Committee on Preparation for Ministry, Nominating Committee, the Committee on Mission and Congregations, *Personnel Committee, Committee on Representation* and three at large members to be elected by the Presbytery with attention given to diversity and inclusion and shall meet the membership requirements of G-3.0109 in the Book of Order.

Whitinsville Administrative Commission

The members of the Whitinsville Administrative Commission are Lisa Carlin, Jean Olson, and Ben Black. Per their charge, I provide staff support. In brief, at our last Presbytery meeting, they were charged with assessing the congregation and its ongoing conflict and were empowered to take certain actions if necessary. At this point, the Whitinsville Administrative Commission has reviewed correspondence from members regarding the conflict in the congregation, met with the session and members of the congregation in small groups to assess the conflict.

Anti-Racism Task Force

The anti-racism task force consists of three members: Lydia Shiu, Desiree Lawson, and Elizabeth Wieman. At the prompting of the 224th General Assembly, the Presbytery voted to form this task force for the purpose of forming an anti-racism policy for the Presbytery. I provide staff support. As their work began, we soon realized that any effective policy and/or other actions would require a deeper understanding of the ways in which structural racism exists within the Presbytery and broader denomination. They began their work by meeting together to discuss what they should address as well as the scope of the work. They decided to begin by assessing the Presbytery, which started with a zoom meeting to which Presbytery committee members and other leaders were invited. They are working on next steps for continued assessment.

2022 Presbytery Calendar

With input from council and members of Presbytery, here is the proposed 2022 Presbytery calendar. This requires Presbytery consideration and may be amended by the Presbytery.

January 20 – 7:00 PM
February 17 – 7:00 PM
April 28 – 7:00 PM
May 19 – 7:00 PM
June 16 – 7:00 PM
July 21 – 7:00 PM
August 18 – 7:00 PM
October 20 – 7:00 PM
November 17 – 7:00 PM

Presbytery Meetings

March 17 – 6:00 PM (Zoom or In-person depending on COVID infection rate)
June 5 (Sunday) – Pentecost Celebration
September 22 – 6:00 PM (Zoom)
December 8 – 6:00 PM (Zoom)

Report of the Administrative Commission to the United Presbyterian Church at Whitinsville

The AC is currently gathering information regarding the conflict at UPCA. The AC has met together every Friday since its formation. The AC has had conversations with those familiar with the history of the church and has moved into its next part of the process. On Wednesday, November 3rd we met with the session and Monday, November 22nd we began meetings directly with the congregation. This process will continue as the AC gathers information directly from the church.

Respectfully Submitted

The Administrative Commission to the United Presbyterian Church at Whitinsville

Ben Black

Lisa Carlin

Jean Olson



For Discussion:

1. Review of report from Missions and Congregations Committee that was inadvertently left out of our September Presbytery Meeting packet.

For Information:

1. The council **voted to transfer** \$3,000 from the 2021 Presbytery mission budget to the triennium fund.
2. Council **voted to recommend option 2** with the addition of the income and expenses of the Needham building included in the 2022 budget.
3. The council **voted** to direct the Presbytery offering to the Triennium fund.
4. The council **reviewed and approved** a stewardship letter be sent to the Presbytery's Minister Members and Ruling Elders who are active in Presbytery leadership. It is signed by the moderator and vice-moderator. The council also **approved** communication to the Presbytery regarding end-of-year Qualified Charitable Distributions.
5. The council **voted** to approve the second payment to the Hartford Street Youth Coordinator position.
6. The council **voted to convey** peacemaking funds in the amount of \$1500 to the peacemaking efforts in Cameroon.
7. To Minister Members in Validated Ministry: If you are curious about what the PC(USA) Board of Pensions could do for you, please contact Carrie Mitchell, our BoP representative. She welcomes the opportunity to speak with you!

The Committee on Mission and Congregations proposes to Presbytery that we suspend the Committee on Mission and Congregations until we can define a clearer and narrower function of this committee.

The current bylaws (6.3.1.2) read,

6.3.1.2 Function This committee is charged with the task of appointing and coordinating working groups and task forces involved in the Presbytery's mission.

Our committee of three tried to gather, meet, and plan initiatives that broadly supported congregations and our mission (which was our understanding of our purpose). We found that our agenda was driven by the vision of one person (which isn't necessarily bad, but isn't necessarily serving the whole Presbytery, either). We had so much leeway to work on anything we wanted, that we were paralyzed by possibility. Furthermore, the three particular people on this committee had diametrically opposed schedules and had a very difficult time finding a time to meet.

We celebrate the work of our Presbytery, and have noticed that task forces and working groups are appointed without needing us. The Racial Justice Task Force, the Budget and Strategy Task Force, and the Operating Manual Task Force (to name a few) have all been staffed and gotten to work. The Committee on Ministry, Council, Nominating Committee, and our Stated Clerk have collaborated together - and did a much better job staffing and better equipping the task forces to do their work than our committee ever could have. Those bodies have deeper roots and a better view of the bigger picture for working groups and task forces than our committee does.

Furthermore, we have also noticed that new growth in our presbytery has happened without our involvement or intervention. New England GLOW, for example, arose independent of and without input from the Committee on Mission and Congregations (how wonderful!). Churches and pastors have communicated with each other about how we have navigated COVID's impacts - without CMC facilitating those relationships or conversations.

When good ideas arise in our Presbytery, we can just *do* them; at this moment in time this committee feels we don't need a committee structure to manage that work. But if our Presbytery grows to become so innovative as to be burdensome to our current structure, then we should reevaluate and build more structure accordingly.

Signed,

Rev. Katie Cole, chair

Rev. Trina Portillo, vice-moderator (and committee member)

2022 Proposed Budget Modifications

Trustee support of Presbytery operations is calculated annually, estimated at \$16,297 for 2022
 Committee expenses reduced based on funds requested thru 7/31/2021
 Includes 3% Cost of living adjustment for SC, Treasurer, & CC as employees
 FICA (7.65%); SC 403b(\$4,000), Reimb Exp (Treasurer is \$1,874, SC is \$1,818)
 Council Training & Development includes additional \$200 to cover potential webinar costs

Presbytery of Boston

<i>Per Capita and Mission Budget for 2022</i>		<i>Budget</i>		<i>Proposed Budget</i>	
I. Per Capita and Mission Resources:		2021		2022	% Budget
1) Member Church <i>Per Capita</i> (formerly Unified Mission at 1974 members)	\$ 110,554	48.5%	\$ 110,544	44.1%	1974 members (as reported to Synod)
2) Transfer from Trustee Funds - Awards, Grants, Loans (as awarded)		0.0%		0.0%	
3) Transfer from Trustees to Support Presbytery's Operations	\$ 16,360	7.2%	\$ 16,297	6.5%	est. based on 2021 budget
4) Transfer from Trustee Funds (5 Yr Rolling Avg of Interest Income)		0.0%		0.0%	
5) YAV Payroll Support		0.0%		0.0%	Program is currently inactive
6) Individual Gifts	\$ 5,000	2.2%	\$ 5,000	2.0%	
7) Unrestricted-Shared Mission	\$ 20,000	8.8%	\$ 20,000	8.0%	
8) Designated/Directed Mission (as gifted)		0.0%		0.0%	
9) Presbytery Loose Offering (Collected through I6 and I8)		0.0%		0.0%	
10) Unrestricted fundraising/Operational Donations (as awarded)		0.0%		0.0%	
11) Needham Property Rental Income	\$ 75,892	33.3%	\$ 99,100	39.5%	Trustees has voted to cover Needham church expenses of \$64,400 salary, \$4,927 FICA
RESOURCES Total:		\$ 227,806		\$ 250,941	100.0%
II. Per Capita and Mission Disbursements:		2021		2021	% Budget
A. Congregational Mission Programs		\$ 7,500		\$ 7,500	2.9%
1) POB Shared Mission Programs	\$ 7,500		\$ 7,500	2.9%	
2) Shekinah Fellowship - Natick				0.0%	
3) Shekinmah Fellowship - Brockton,Marlborough,Waltham				0.0%	
4) Hartford Street Church				0.0%	
5) Christmas Worship for Congregations				0.0%	
6) Whitinsville Church				0.0%	
7) PoB Young Adult Volunteers				0.0%	
8) Designated - Directed Missions				0.0%	
B. Other Mission Programs		\$ 12,500		\$ 12,500	4.9%
1) PoB Shared Mission Programs	\$ 12,500		\$ 12,500	4.9%	
2) PC(USA) - International Peacemakers				0.0%	
3) Presbyterian Disaster Assistance - Regional Hurricanes				0.0%	
4) Young Adult Volunteers				0.0%	
5) Mission to the Congo				0.0%	
6) Immigration Response Task Force				0.0%	
7) Northeast Ecumenical Stewardship Council				0.0%	
8) PC(USA) - Youth Connection and Youth Triennium				0.0%	
9) Presbytery Loose Offering (Funded by I9)) (as received)				0.0%	
10) Designated/Directed Mission (Funded by I8) (as gifted)				0.0%	
11) Community Day Care of Waltham				0.0%	
12) Grants - Restricted (from Trustee Funds - Funded by I2 (as awarded)				0.0%	
C. Presbytery Staff, Officer and Office Expenses		\$ 164,171		\$ 207,822	80.7%
1) Moderator of Presbytery - Expenses	\$ 1,200		\$ 1,200	0.5%	
2) Treasurer - Salary	\$ 21,012		\$ 21,642	8.4%	salary (approx \$20.204/hr @50% FTE (20 hrs/wk), PLUS 3% Cost of Living Adjustment (COLA)
3) Treasurer - Related Expenses (Office and FICA)	\$ 3,550		\$ 3,481	1.4%	FICA (7.65%), Reimb Exp \$1,874
4) Stated Clerk - Salary	\$ 31,182		\$ 32,118	12.5%	salary (\$29.983/hr @50% FTE (20 hrs/wk)), PLUS 3% Cost of Living Adjustment (COLA)
5) Stated Clerk - Related Expenses (FICA, Travel & Office, 403b)	\$ 8,203		\$ 8,275	3.2%	FICA (7.65%); 403b(\$4,000), Reimb Exp \$1,818
6) Recording Clerk - Stipend				0.0%	
7) CPA Review Expenses	\$ 3,900		\$ 3,900	1.5%	Anticipate discounted rate of \$3,900
8) Resource Presbyter - Salary and Offset				0.0%	
9) RP - Reimbursable Exps (CE, Mileage, Meals, Phone) & D&D, Pension				0.0%	
10) Insurances and phone services	\$ 6,335		\$ 15,800	6.1%	incl. Commercial & Workman's Comp. Insurance, PCN Insurance
11) Communications Coordinator - Salary	\$ 12,000		\$ 12,360	4.8%	salary, PLUS 3% Cost of Living Adjustment (COLA)
12) Communications Coordinator - Related Exps (FICA)	\$ 918		\$ 946	0.4%	
13) YAV Site Coordinator - Salary	\$ -			0.0%	
14) YAV Site Coordinator - Related Expenses (FICA)	\$ -			0.0%	
15) PoB Web Site Support and Training	\$ 100		\$ 100	0.04%	
16) Needham Building Manager (PCN costs - \$64,400, covered by Trustees)	\$ 64,400		\$ -	0.00%	PCN costs, covered by Trustees
17) Needham Building Manager - Related Expenses (FICA) (PCN costs - \$4,927, covered by Trustees)	\$ 4,904		\$ -	0.00%	PCN costs, covered by Trustees
18) Needham Property Overhead and Utilities	\$ 6,467		\$ 108,000	41.95%	
D. Presbytery Committees		\$ 7,550		\$ 2,250	0.9% Est. of potential expense requests, funds received from general operating receipts
1) Presbytery Council/Training and Development	\$ 300		\$ 500	0.2%	increased for virtual technology webinars
2) Committee on Preparation for Ministry	\$ 3,000		\$ 500	0.2%	Reduced based on FY21 requests
3) Committee on Ministry	\$ 4,000		\$ 1,000	0.4%	Reduced based on FY21 requests
4) Committee Resources (Pers, COR, Nom)	\$ -		\$ -	0.0%	
5) Permanent Judicial Commission	\$ 250		\$ 250	0.1%	
E. GA and Synod Per Capita and Connectional Expenses		\$ 26,100		\$ 27,350	10.6%
1) Connectional Support to General Assembly and The Synod of the NE	\$ 26,100		\$ 26,100	10.1%	Most recent stats reported 1,974 members
2) POB - General Assembly 2022 Expenses			\$ 1,250	0.5%	est. from 2018 budget
DISBURSEMENTS Total:		\$ 217,821		\$ 257,422	100.0%
Surplus/(Deficit)		\$ 8,964		\$ (6,481)	

Budget Surplus/(Deficit) from Operations

2020 Budget was balanced by transfer of \$77,157 from Trustees assets for operation.

(\$ (6,481)

PRESBYTERIAN

CHURCH



(USA)