



Stated Meeting of the Presbytery of Boston

Zoom Meeting

September 23rd, 2021

Meeting Packet



Notice of the
Stated Meeting
of the

Date/Time: September 23, 2021 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://us02web.zoom.us/join/9167812345?pwd=ZUQucuihqTgvEtZlRlNlwgMjkGqG9_Ck-Ju-

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 Presbyterian Disaster Assistance to help support earthquake relief efforts in Haiti.

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 – Rob Mark	10
7:10	Nominating Committee	15
7:25	Worship: PDA – Haiti Earthquake Relief Organized by moderators Jane Wilson and Trina Portillo	15
7:40	Break-out Groups: Biblical Reflection	15
7:55	GLOW Report – Jen Slater	5
8:00	Trustees (Thatcher Freeborn)	15
8:15	Personnel (Meagan Manas)	10
8:25	Treasurer (Andrew Parmelee)	15
8:40	Committee on Mission and Congregations (Katie Cole)	5
8:45	Committee on Ministry (Jill Auger)	10
8:55	Committee on Preparation for Ministry (Kristin Rinehimer)	10
9:00	Report of the Stated Clerk (T. J. DeMarco)	5
9:05	Council (Jane Wilson)	10
9:15	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:

- Kathy Barnes (RE - Newton) – Trustees 2024, COR 2024 & chair, 1st term both
- Risa Barnett (RE - Quincy) – CPM 2024, 2nd term
- Amy Fowler (TE - HR) – Deacon 2024, 1st term
- Moonsu “Moon” Han (RE-KCB) – Trustees 2024, 2nd term
- Drew Hanson (TE - Quincy) – CPM 2024 & Chair, 2nd term
- Sarah Hathaway (TE - Validated Ministry) – Nom Com 2024 & chair, 2nd term
- SuYoung Kim (TE - KCB) – Council at Large 2024, 2nd term
- Kyungmoon Yoon (TE - KCB) – COR 2024, 2nd term

OTHER NOTES:

The Nominating Committee is still seeking:

- 3 positions on COM, term endings negotiable
- 1 position on CPM, term ending 2024
- 1 position on PJC, term ending 2027
- 1 Presbytery Deacon, ending 2024
- YAAD Synod Commissioner, 2022
- Vice-Moderator, 2022

The Nominating Committee has been working with the Committee on Representation to identify nominees for vacant positions that reflect the diversity of the presbytery, in all its forms.

Please contact Sarah Hathaway, chair of nominating committee, at sarah.hathaway811@gmail.com or (858) 336-3041 if you're interested in learning more about these vacancies for yourself or for someone who you think would serve well in any of these positions.

BIOS:

Katharine Barnes (RE-Newton): Committee on Representation 2023, Trustees 2024, 1st term

Kathy is currently a Ruling Elder and former Deacon at Newton Presbyterian Church. At NPC, she also serves as Clerk of Session, Financial Secretary, chair of the Stewardship Committee, and leader of the women's Bible study group. She has served the Presbytery in the past on the Stewardship and Budget Committee. Kathy is now retired, but had a long career as a property/casualty actuary (aka financial statistician for insurance entities). She is married to Tim DelGrande; they have two daughters, two poodles, and two cats.

Risa Barnett (RE-Quincy) CPM 2024, 2nd term

Risa is a ruling elder and attends the First Presbyterian Church in Quincy, where she lives with her husband and three-year-old son. She is honored to serve a second term on CPM, and cherishes the conversations that the committee has with the inquirers and candidates in its care.

Rev. Amy Williams Fowler (HR) Deacon 2024, 1st term

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 Presbyterian 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.

Moonsu “Moon” Han (RE-KCB) Trustees 2024, 2nd term

Moonsu “Moon” Han is an economics professor at Lasell University and North Shore Community College. He received his BA and MA in economics from Korea University and has completed course work in a Ph.D. program in economics at the University of Minnesota – Minneapolis. Through his career he has been teaching economics, mathematics and statistics for economics, managerial economics, econometrics, money and banking, economic development, international finance, international trade, and corporate finance. Moon is serving as an executive board member at the Massachusetts Council on Economic Education and is serving as a member on Trustees of the Presbytery of Boston. Moon was born of a Christian family and was baptized in 1983. Moon was installed as a Deacon in the Korean Presbyterian Church of Minnesota (PC USA) in 1999. Moon was installed as a ruling elder in the Korean Church of Boston (PC USA)

in 2016 and has been serving as the Chair of Educational division #2 (Colleges/Universities, Graduate School students, and post Ph.D. group) since 2016 and has served as the Chair of Justice, Environments, and Peace division in 2016 - 2017. Moon also served as the president of KCB Men's mission group in 2018.

Rev. Drew Hanson (TE-Quincy) Committee on Preparation for Ministry 2024, 2nd term & Chair

Rev. Drew Hanson is the pastor of First Quincy and has served one full term on CPM. He has a BA in Biology from Occidental College and an MDiv from Fuller Theological Seminary. Drew and his wife, Cassie, are both originally from California and settled in Massachusetts three years ago for Drew's first call. They both enjoy exploring the South Shore through hiking and kayaking...and the occasional craft brewery visit.

Rev. Sarah Hathaway (TE-Chaplaincy), Nominating Committee & Chair 2024, 2nd term

Sarah was ordained as a teaching elder in the Presbytery of Boston in September 2017 to the validated ministry of chaplaincy. She has served in various healthcare chaplaincy capacities at hospitals, hospices, and long-term care/retirement communities. She currently works as the spiritual care and bereavement care coordinators at Pioneer Valley Hospice & Palliative Care in Greenfield, MA and has provided pulpit supply at many churches in the presbytery over the last few months (so you might recognize her name!) She lives in Shirley with her husband Tom and their two dogs, Orca and Mabel. Sarah is nominated for a second term to the Nominating Committee, where she has been and will continue to serve as chair.

Rev. SuYoung Kim (TE-KCB) Council-at-Large 2024, 2nd term

SuYoung was born and raised in a beautiful port city, Gunsan, in South Korea. After graduating from college in Seoul, he came to New Haven, CT where he did my MDiv at Yale Divinity School and met his wife, Minjung who was going to the School of Music. He was a member of New Haven Korea Church (PC USA) serving the Young Adults' group and that was how he began his journey to be a Presbyterian minister. After receiving ThM in Homiletics at Princeton Theological Seminary, he came to Boston and worked at Brigham and Women's Hospital as a resident chaplain for a year. He is currently a stated supply pastor in The Korean Church of Boston serving children and young adults. He was ordained in February 2017, and is currently an at-large member of the council.

Rev. Kyungmoon Yoon (TE-KCB) Committee on Representation 2024, 2nd term

Rev. Kyungmoon Yoon serves as an Associate Pastor at the Korean Church of Boston (PCUSA) in Brookline, Mass. She had served as a member of the Committee of Ministry at the Presbytery of Boston. She currently serves on the Committee of Representative in Presbytery of Boston. She was born in Seoul, South Korea and came to the US for advanced studies at Boston University. She was ordained in 2007 at the Korean Church of Boston, a Korean-American immigrant church. Previously, she had served a board member of Korean American Presbyterian Clergy Women. For the National Korean Presbyterian Women in PCUSA, she had served as a chair of the education committee. From 2020, she is serving as a board member of the Massachusetts Council of the Churches.

Respectfully submitted by Sarah Hathaway, Nominating Committee Chair



With this memo are financial reports available at the time of required submission for Presbytery's meeting packet. They are Presbytery's Income/Expense report against the current budget, the Trustees' current balance sheet and Presbytery's mission report showing the various sources of giving to the operating fund (account) of the Presbytery. These reports are all as of July 31, 2021.

Also with this report you will find the CPA's annual review of all of Presbytery's accounts as of December 31, 2020. These are the operating account, the Trustees' account and the YAV account.

I will speak very briefly to these reports in the course of the meeting. However, as you review them either before or following our meeting, I will be happy to answer any questions you may have regarding them. I can be reached at awparmelee@comcast.net or by phone at 617-967-0430.

Respectfully submitted,

Andrew W. Parmelee, Treasurer

Presbytery of Boston

<i>Per Capita and Mission Budget for 2021</i>			<i>Budget</i>		<i>Actual - July 31, 2021</i>	
<i>I. Per Capita and Mission Resources:</i>	2021	% Budget	2021	% Budget		
1) Member Church <i>Per Capita</i> (formerly Unified Mission)	\$ 110,554	72.8%	\$ 40,761	36.9%	<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	10.8%		0.0%	Checking	\$ 41,294
4) Transfer from Trustee Funds (5 Yr Rolling Avg of Interest Income)		0.0%		0.0%	Savings	\$ 50,239
5) YAV Payroll Support		0.0%		0.0%	7/31/21	<u><u>\$ 91,533</u></u>
6) Individual Gifts	\$ 5,000	3.3%	\$ 8,191	163.8%		
7) Unrestricted-Shared Mission	\$ 20,000	13.2%	\$ 17,982	89.9%		
8) Designated/Directed Mission (as gifted)		0.0%	\$ 5,216	0.0%		
9) Presbytery Loose Offering (Collected through I6 and I8)		0.0%	\$ 748	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%	\$ 41,998	0.0%		
RESOURCES Total:	\$ 151,914	100.0%	\$ 114,896	75.6%		
<i>II. Per Capita and Mission Disbursements:</i>	2021	% Budget	2021	% Budget		
A. Congregational Mission Programs	\$ 7,500	5.2%	\$ 1,500	20.0%	01/01/20	\$ 89,204
1) POB Shared Mission Programs	\$ 7,500	5.2%		0.0%	Income	\$ 128,740
2) Shekinah Fellowship - Natick		0.0%		0.0%	Disburse	\$ (126,411)
3) Shekinmah Fellowship - Brockton, Marlborough, Waltham		0.0%		0.0%	7/31/21	<u><u>\$ 91,533</u></u>
4) Hartford Street Church		0.0%		0.0%		
5) Christmas Worship for Congregations		0.0%		0.0%	<u>Funds</u>	
6) Whitinsville Church		0.0%		0.0%	Operating	\$ 29,416
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	8.7%	\$ 8,189	65.5%	Youth Tri.	\$ 3,371
1) PoB Shared Mission Programs	\$ 12,500	8.7%		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%	\$ 748	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	\$ 8,525
C. Presbytery Staff, Officer and Office Expenses	\$ 89,300	62.5%	\$ 86,136	96.5%	7/31/2021	<u><u>\$ 91,533</u></u>
1) Moderator of Presbytery - Expenses	\$ 1,200	0.8%		0.0%		
2) Treasurer - Salary	\$ 21,912	15.3%	\$ 12,257	55.9%		
3) Treasurer - Related Expenses (Office and FICA)	\$ 3,550	2.5%	\$ 1,593	44.9%		
4) Stated Clerk - Salary	\$ 31,182	21.8%	\$ 18,189	58.3%	<u>Other Income</u>	
5) Stated Clerk - Related Expenses (FICA, Travel & Office, 403b)	\$ 8,203	5.7%	\$ 3,392	41.4%	Investment	\$ 12
6) Recording Clerk - Stipend		0.0%		0.0%	Grants	\$ 10,000
7) Audit Expenses	\$ 3,900	2.7%		0.0%	Funds Crs.	\$ 2,000
8) Resource Presbyter - Salary and Offset		0.0%		0.0%	Oper. Crs.	\$ 1,832
9) RP - Reimbursable Exps (CE, Mileage, Meals, Phone) & D&D, Pension		0.0%		0.0%		<u><u>\$ 13,844</u></u>
10) Insurances and phone services	\$ 6,335	4.4%	\$ 2,396	37.8%	<u>Other Disbursements</u>	
11) Communications Coordinatoer - Salary	\$ 12,000	8.4%	\$ 7,000	58.3%	Funds Disb	\$ 1,475
12) Communications Coordinator - Related Exps (FICA}	\$ 918	0.6%	\$ 535	58.3%	Adj. & SRA	\$ (122)
13) YAV Site Coordinator - Salary		0.0%		0.0%	Oper Disb	\$ 532
14) YAV Site Coordinator - Related Expenses (FICA)		0.0%		0.0%	Grants	\$ 3,000
15) PoB Web Site Support and Training	\$ 100	0.1%	\$ 339	339.0%		<u><u>\$ 4,885</u></u>
16) Needham Building Manager	\$ 64,400	0.0%	\$ 37,567	58.3%		
17) Needham Building Manager - Related Expenses (FICA)	\$ 4,904	0.0%	\$ 2,868	58.5%		
D. Presbytery Committees	\$ 7,550	5.3%	\$ 83	1.1%		
1) Presbytery Council/Training and Development	\$ 300	0.2%		0.0%		
2) Committee on Preparation for Ministry	\$ 3,000	2.1%	\$ 42	1.4%		
3) Committee on Ministry	\$ 4,000	2.8%	\$ 42	1.0%		
4) Committee Resources (Pers, COR, Nom)		0.0%		0.0%		
5) Permanent Judicial Commission	\$ 250	0.2%		0.0%		
E. GA and Synod Per Capita and Connectional Expenses	\$ 26,100	18.3%	\$ 25,618	98.2%		
1) Connectional Support to General Assembly and The Synod of the NE	\$ 26,100	18.3%	\$ 25,618	98.2%		
2) POB - General Assembly 2022 Expenses		0.0%		0.0%		
DISBURSEMENTS Total:	\$ 142,950	100.0%	\$ 121,526	85.0%		
Surplus/(Deficit)	\$ 8,964		\$ 2,329			

2021 Per Capita
GA - \$ 8.98
Synod - \$ 4.10
Pres - \$ 42.92

Presbytery of Boston - Board of Trustees Funds

Actual - July 31, 2021

<u>Restricteed Cash, Investments and Loans</u>	<u>Market Value</u>
Cash	\$ 45,698.01
Savings	\$ 103,781.72
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	\$ 1,456,157.86
Cash	\$ 8.08
Operating Loans	\$ 11,988.55
Worcester - \$ 6,576.89	
Sommerville - \$ 5,411.66	
Investment Loans	
BCLP	\$ 25,000.00
	\$ 1,937,634.22

Restricted Funds

Trustee Fund - Loans to Churches	\$ 11,988.55
Trustee Fund - Restricted Operating	\$ 258,902.12
Kneeland Fund - Regular	\$ 5,704.33
Kneeland Fund - Special	\$ 1,671.33
Presbytery Congregational Development Fund	\$ 37,023.97
Minister's Emergency Fund	\$ 42,053.92
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	\$ 12,509.92
Ft. Square Fund	\$ 61,347.27
Needham Fund	\$ 53,967.09
Trustee Held Deposits	\$ 19,800.00
Undistributed Accrued Income	\$ 2,235.86
Change in Value of Investments (decrease in value distributed 12-31-18)	\$ 159,173.62
Agnes Young Fund	\$ 38,902.18
	\$ 1,937,634.22

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.

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Presbytery of Boston

<i>Per Capita and Mission Budget for 2021</i>			<i>Budget</i>		<i>Actual - August 31, 2021</i>	
<i>I. Per Capita and Mission Resources:</i>	2021	% Budget	2021	% Budget		
1) Member Church <i>Per Capita</i> (formerly Unified Mission)	\$ 110,554	72.8%	\$ 45,023	40.7%	<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	10.8%		0.0%	Checking	\$ 38,236
4) Transfer from Trustee Funds (5 Yr Rolling Avg of Interest Income)		0.0%		0.0%	Savings	\$ 50,242
5) YAV Payroll Support		0.0%		0.0%	8/31/21	<u><u>\$ 88,478</u></u>
6) Individual Gifts	\$ 5,000	3.3%	\$ 10,216	204.3%		
7) Unrestricted-Shared Mission	\$ 20,000	13.2%	\$ 18,732	93.7%		
8) Designated/Directed Mission (as gifted)		0.0%	\$ 5,216	0.0%		
9) Presbytery Loose Offering (Collected through I6 and I8)		0.0%	\$ 748	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%	\$ 47,748	0.0%		
RESOURCES Total:	\$ 151,914	100.0%	\$ 127,683	84.0%		
<i>II. Per Capita and Mission Disbursements:</i>	2021	% Budget	2021	% Budget		
A. Congregational Mission Programs	\$ 7,500	5.3%	\$ 1,500	20.0%	01/01/20	\$ 89,204
1) POB Shared Mission Programs	\$ 7,500	5.3%		0.0%	Income	\$ 143,029
2) Shekinah Fellowship - Natick		0.0%		0.0%	Disburse	\$ (143,755)
3) Shekinmah Fellowship - Brockton, Marlborough, Waltham		0.0%		0.0%	8/31/21	<u><u>\$ 88,478</u></u>
4) Hartford Street Church		0.0%		0.0%		
5) Christmas Worship for Congregations		0.0%		0.0%	<u>Funds</u>	
6) Whitinsville Church		0.0%		0.0%	Operating	\$ 26,161
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	8.8%	\$ 8,189	65.5%	Youth Tri.	\$ 3,371
1) PoB Shared Mission Programs	\$ 12,500	8.8%		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%	\$ 748	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	\$ 8,725
C. Presbytery Staff, Officer and Office Expenses	\$ 88,400	62.2%	\$ 102,305	115.7%	8/31/2021	<u><u>\$ 88,478</u></u>
1) Moderator of Presbytery - Expenses	\$ 1,200	0.8%		0.0%		
2) Treasurer - Salary	\$ 21,012	14.8%	\$ 14,008	66.7%		
3) Treasurer - Related Expenses (Office and FICA)	\$ 3,550	2.5%	\$ 1,727	48.6%		
4) Stated Clerk - Salary	\$ 31,182	22.0%	\$ 20,788	66.7%	<u>Other Income</u>	
5) Stated Clerk - Related Expenses (FICA, Travel & Office, 403b)	\$ 8,203	5.8%	\$ 3,590	43.8%	Investment	\$ 12
6) Recording Clerk - Stipend		0.0%		0.0%	Grants	\$ 10,000
7) Audit Expenses	\$ 3,900	2.7%	\$ 3,900	100.0%	Funds Crs.	\$ 3,500
8) Resource Presbyter - Salary and Offset		0.0%		0.0%	Oper. Crs.	\$ 1,832
9) RP - Reimbursable Exps (CE, Mileage, Meals, Phone) & D&D, Pension		0.0%		0.0%		<u><u>\$ 15,344</u></u>
10) Insurances and phone services	\$ 6,335	4.5%	\$ 3,129	49.4%	<u>Other Disbursements</u>	
11) Communications Coordinatoer - Salary	\$ 12,000	8.4%	\$ 8,000	66.7%	Funds Disb	\$ 2,775
12) Communications Coordinator - Related Exps (FICA}	\$ 918	0.6%	\$ 612	66.7%	Adj. & SRA	\$ (247)
13) YAV Site Coordinator - Salary		0.0%		0.0%	Oper Disb	\$ 532
14) YAV Site Coordinator - Related Expenses (FICA)		0.0%		0.0%	Grants	\$ 3,000
15) PoB Web Site Support and Training	\$ 100	0.1%	\$ 339	339.0%		<u><u>\$ 6,060</u></u>
16) Needham Building Manager	\$ 64,400	0.0%	\$ 42,933	66.7%		
17) Needham Building Manager - Related Expenses (FICA)	\$ 4,904	0.0%	\$ 3,279	66.9%		
D. Presbytery Committees	\$ 7,550	5.3%	\$ 83	1.1%		
1) Presbytery Council/Training and Development	\$ 300	0.2%		0.0%		
2) Committee on Preparation for Ministry	\$ 3,000	2.1%	\$ 42	1.4%		
3) Committee on Ministry	\$ 4,000	2.8%	\$ 42	1.0%		
4) Committee Resources (Pers, COR, Nom)		0.0%		0.0%		
5) Permanent Judicial Commission	\$ 250	0.2%		0.0%		
E. GA and Synod Per Capita and Connectional Expenses	\$ 26,100	18.4%	\$ 25,618	98.2%		
1) Connectional Support to General Assembly and The Synod of the NE	\$ 26,100	18.4%	\$ 25,618	98.2%		
2) POB - General Assembly 2022 Expenses		0.0%		0.0%		
DISBURSEMENTS Total:	\$ 142,050	100.0%	\$ 137,695	96.9%		
Surplus/(Deficit)	\$ 8,964		\$ (728)			

2021 Per Capita
GA - \$ 8.98
Synod - \$ 4.10
Pres - \$ 42.92

Presbytery of Boston - Board of Trustees Funds

Actual - August 31, 2021

Restricteed Cash, Investments and Loans

Market Value

Cash	\$ 48,725.49
Savings	\$ 103,782.60
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	\$ 1,479,443.53
Cash	\$ 8.08
Operating Loans	\$ 11,791.86
Worcester - \$ 6,576.89	
Sommerville - \$ 5,214.97	
Investment Loans	
BCLP	\$ 25,000.00
	\$ 1,963,751.56

Restricted Funds

Trustee Fund - Loans to Churches	\$ 11,791.86
Trustee Fund - Restricted Operating	\$ 259,106.58
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	\$ 12,509.92
Ft. Square Fund	\$ 61,347.27
Needham Fund	\$ 61,790.11
Trustee Held Deposits	\$ 19,800.00
Undistributed Accrued Income	\$ 2,236.74
Change in Value of Investments (decrease in value distributed 12-31-18)	\$ 182,459.29
Agnes Young Fund	\$ 38,902.18
	\$ 1,963,751.56

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.

PRESBYTERY OF BOSTON
OPERATING ACCOUNT
REVIEW OF FINANCIAL STATEMENTS – CASH BASIS
DECEMBER 31, 2020

PRESBYTERY OF BOSTON
OPERATING ACCOUNT
REVIEW OF FINANCIAL STATEMENTS – CASH BASIS
DECEMBER 31, 2020

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The Board of Trustees of
Presbytery of Boston
169A Chestnut Street
Clinton, Massachusetts 01510-3610

Independent Accountant's Review Report

I have reviewed the accompanying financial statements of the Operating Account — cash basis of Presbytery of Boston (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets — cash basis as of December 31, 2020, the related statement of revenues, expenses, and other changes in net assets — cash basis and the related statement of cash flows — cash basis for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with the cash basis of accounting. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the cash basis of accounting.

Basis of Accounting

I draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. My conclusion is not modified with respect to this matter.

A handwritten signature in black ink, appearing to read "Michael J. Raymond". The signature is fluid and cursive, with the first name "Michael" being more prominent.

Michael J. Raymond
Certified Public Accountant

Hanover, Massachusetts
July 15, 2021

PRESBYTERY OF BOSTON
OPERATING ACCOUNT
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS
DECEMBER 31, 2020

ASSETS

CURRENT ASSETS

Cash	\$ 89,208
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TOTAL CURRENT ASSETS	89,208
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PROPERTY AND EQUIPMENT

Land	125,000
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NET PROPERTY AND EQUIPMENT	125,000
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TOTAL ASSETS	<u>\$ 214,208</u>
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LIABILITIES AND NET ASSETS

TOTAL LIABILITIES	\$ -
-------------------	------

NET ASSETS

WITHOUT DONOR RESTRICTIONS	162,612
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WITH DONOR RESTRICTIONS	51,596
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TOTAL NET ASSETS	<u>214,208</u>
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TOTAL LIABILITIES AND NET ASSETS	<u>\$ 214,208</u>
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PRESBYTERY OF BOSTON
OPERATING ACCOUNT
STATEMENT OF REVENUES, EXPENSES, AND OTHER
CHANGES IN NET ASSETS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Gains and Other Support			
Member Church Pledges	\$ 155,670	\$ -	\$ 155,670
Individual Gifts/Directed Mission	8,262	12,308	20,570
Grants	-	30,000	30,000
Operating Credits/Funds Credits	27,940	4,200	32,140
Loose Offering	-	568	568
Transfers and Rent	50,722	45,858	96,580
Trustees PCN Manager & Insurance	-	42,590	42,590
YAV Board Contribution	-	14,694	14,694
Total Revenues, Gains, and Other Support	242,594	150,218	392,812
Expenses			
Per Capita - GA & Synod	26,557	-	26,557
Congregational Missions Programs	-	48,858	48,858
Other Mission Programs	-	12,656	12,656
Pres Staff, Officers & Office Expense	221,061	-	221,061
Presbytery Committees	1,013	-	1,013
Operating Disb./Approved Causes	25,044	-	25,044
Grants/Directed Mission	-	27,000	27,000
Loose Offering/Funds Disbursement	-	1,900	1,900
Total Expenses	273,675	90,414	364,089
Increase (Decrease) In Net Assets	(31,081)	59,804	28,723
Fund Transfer	57,503	(57,503)	-
Beginning Net Assets	136,190	49,295	185,485
Ending Net Assets	\$ 162,612	\$ 51,596	\$ 214,208

PRESBYTERY OF BOSTON
OPERATING ACCOUNT
STATEMENT OF CASH FLOWS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

CASH FLOWS FROM OPERATING ACTIVITIES

Increase (decrease) in net assets	\$ 28,723
Adjustments to reconcile change in net assets to net cash provided by operating activities:	<u>-</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>28,723</u>
CASH FLOWS PROVIDED (USED) BY INVESTING ACTIVITIES	-
CASH FLOWS PROVIDED (USED) BY FINANCING ACTIVITIES	-
NET INCREASE (DECREASE) IN CASH	\$ 28,723
CASH JANUARY 1, 2020	<u>60,485</u>
CASH DECEMBER 31, 2020	<u><u>\$ 89,208</u></u>

PRESBYTERY OF BOSTON
OPERATING ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Presbytery of Boston (the Presbytery) was incorporated under the General Laws of the Commonwealth of Massachusetts on May 17, 1888. The Presbytery is a corporate expression of the Presbyterian Church (U.S.A.), consisting of all the churches and ministers Word and Sacrament within the bounds of the Presbytery. As a governing body of church, it is responsible for the mission and government of the church throughout its geographical district. The purpose of the Operating Account is to account for and report all income and expenditures that apply to a particular year's budget that the Presbytery of Boston voted upon. The Operating Account has income (Unified Mission Resources) and expenditures (Unified Mission Disbursements) that are budgeted for the year. All income and disbursements are allocated to a particular line item that makes up the operating budget.

New Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-For-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly.

Basis of Accounting

The Organization's policy is to prepare its financial statements on the cash basis of accounting; consequently, contributions and other revenues are recognized when received rather than when promised or earned, and certain expenses and purchases of assets are recognized when cash is disbursed rather than when the obligation is incurred.

Basis of Presentation

The Organization is required to report information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objective of the Organization

Net assets with donor restrictions: Net assets subject to stipulations imposed by the donor.

PRESBYTERY OF BOSTON
OPERATING ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-(continued)

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Revenue Recognition

Contributions received are recorded as with donor restrictions or without donor restrictions depending on the existence and/or nature of any donor restrictions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as without donor restrictions.

All donor-restricted contributions are reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Contributed Services

The Presbytery received services donated by its members in carrying out its responsibilities. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition under SFAS No. 116, *Accounting for Contributions Received and Contributions Made*.

Income Taxes

The Presbytery is exempt from federal and state income taxes under Internal Revenue Code Section 501(c)(3) and therefore has made no provision for income taxes in the accompanying financial statements.

Cash and Cash Equivalents

Cash and cash equivalents include all monies in banks and highly liquid investments with maturity dates of less than three months. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of these financial instruments.

PRESBYTERY OF BOSTON
OPERATING ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 2) Property

Property consists of land located at 701 Foundry Street, Easton, Massachusetts, bought on September 26, 1994 for \$125,000. The purpose of the purchase was to assist Good Shepherd Presbyterian Church to construct a church building on the site.

Note 3) Availability of and Liquidity

The following represents the Organization's financial assets at December 31, 2020:

Financial assets at year end:	2020
Cash and cash equivalents	<u>\$ 89,208</u>
Total financial assets available within one year	<u>\$ 89,208</u>

Note 4) Functional Allocation of Expenses

The costs of providing the program and other activities have been summarized on a functional basis in the Statement of Revenues, Expenses and Other Changes in Net Assets-Cash Basis.

Note 5) Net Assets with Donor Restrictions

Net assets with donor restrictions consisted of the following at December 31, 2020

Peace Offering	\$ 1,566
Pentecost Offering	731
Permanent Judicial Commission Fund	500
Presbyterian Disaster Assistance	350
Youth Triennium/Connection	3,371
Transformation through Leadership Dev	20,005
Presbyterian Church (USA) Conferences Fund	4,292
Presbytery Day Fund	544
Abbey Boston Fund	1,125
Pastor's Development Fund	6,944
Christaller Health	541
Confirmation Connection	5,900
Presbyterian Leader Cohort Fund	1,527
YAV Fund	1,200
COVID-19 Fund	<u>3,000</u>
Total Net Assets with Donor Restrictions	<u>\$ 51,596</u>

PRESBYTERY OF BOSTON
OPERATING ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 6) Related Party

The Operating Fund Account received a reimbursement of \$14,694 for payroll personnel costs from the YAV account for the year ended December 31, 2020.

Note 7) Subsequent Events

Management has evaluated subsequent events through July 15, 2021, the date which financial statements were available for use. Economic outlook remains uncertain as the United States begins to recover from the COVID-19 pandemic. While the economy is expected to heal as the recovery process continues, there is considerable uncertainty around the duration of the recovery. The Organization expects that this matter may negatively impact its future operations. However, the related financial impact and duration cannot be reasonably estimated at this time.

PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
REVIEW OF FINANCIAL STATEMENTS – MODIFIED CASH BASIS
DECEMBER 31, 2020

PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
REVIEW OF FINANCIAL STATEMENTS – MODIFIED CASH BASIS
DECEMBER 31, 2020

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The Board of Trustees of
Presbytery of Boston
169A Chestnut Street
Clinton, Massachusetts 01510-3610

Independent Accountant's Review Report

I have reviewed the accompanying financial statements of the Trustees Account—modified cash basis of Presbytery of Boston (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets—modified cash basis as of December 31, 2020, the related statement of revenues, expenses, and other changes in net assets—modified cash basis for the year then ended and the related statement of cash flows – modified cash basis, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with the modified cash basis of accounting. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the modified cash basis of accounting.

Basis of Accounting

I draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. My conclusion is not modified with respect to this matter.



Michael J. Raymond
Certified Public Accountant

Hanover, Massachusetts
July 15, 2021

PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
STATEMENT OF ASSETS, LIABILITIES AND
NET ASSETS - MODIFIED CASH BASIS
DECEMBER 31, 2020

ASSETS

CURRENT ASSETS

Cash	\$ 132,678
Mission money market fund	295,000
Loans receivable	<u>27,544</u>

TOTAL CURRENT ASSETS \$ 455,222

OTHER ASSETS

Investments - long term	1,296,992
Loans receivable - non-current	<u>10,710</u>

TOTAL OTHER ASSETS 1,307,702

TOTAL ASSETS \$ 1,762,924

LIABILITIES AND NET ASSETS

TOTAL LIABILITIES \$ -

NET ASSETS

WITHOUT DONOR RESTRICTIONS

Current operation fund	\$ 257,132
Loan fund	<u>13,254</u>

TOTAL WITHOUT DONOR RESTRICTIONS 270,386

WITH DONOR RESTRICTIONS 1,492,538

TOTAL LIABILITIES AND NET ASSETS \$ 1,762,924

PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
STATEMENT OF REVENUES, EXPENSES, AND OTHER
CHANGES IN NET ASSETS - MODIFIED CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Without Donor Restrictions</u>		<u>With Donor</u>	
	<u>Current</u>	<u>Loan Fund</u>	<u>Restrictions</u>	<u>Total</u>
Revenue				
Investment income(Loss)	\$ 21,772	\$ -	\$ 121,182	\$ 142,954
Interest income	868	874	4,831	6,573
Offerings	-	-	138,175	138,175
Total Revenues	22,640	874	264,188	287,702
Expenses				
Waltham Fund	-	-	125	125
Fort Square to Operating Budget	-	-	50,000	50,000
Ministers' Emergency Fund	-	-	4,000	4,000
Presbytery Congregation Development	-	-	13,300	13,300
Needham Fund	-	-	65,432	65,432
Robie Fund	-	-	11,500	11,500
Young Adult Volunteers	15,000	-	-	15,000
Transfer to Unified Mission Resources	723	-	-	723
Lynn Redevelopment Fund Disbursements	-	-	29,057	29,057
Total Expenses	15,723	-	173,414	189,137
Increase (Decrease) In Net Assets	6,917	874	90,774	98,565
Fund Transfer	20,874	(874)	(20,000)	-
Loans Repaid Net	(4,027)	4,027	-	-
Beginning Net Assets	233,368	9,227	1,421,764	1,664,359
Ending Net Assets	\$ 257,132	\$ 13,254	\$ 1,492,538	\$ 1,762,924

PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 98,565
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Loan receivable	1,973
Realized losses on investments	-
Net unrealized gain on investments	<u>(96,189)</u>
TOTAL ADJUSTMENTS	(94,216)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>4,349</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Transfer of Investment Funds to Operating	25,000
Loan Payments Received	50,000
Loans Made	(6,000)
Purchase of investments, net	<u>(46,764)</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	22,236
CASH FLOWS PROVIDED (USED) FROM FINANCING ACTIVITIES	-
NET INCREASE (DECREASE) IN CASH	\$ 26,585
CASH JANUARY 1, 2020	<u>106,093</u>
CASH DECEMBER 31, 2020	<u><u>\$ 132,678</u></u>

PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Presbytery of Boston (the Presbytery) was incorporated under the General Laws of the Commonwealth of Massachusetts on May 17, 1888. The Presbytery is a corporate expression of the Presbyterian Church (U.S.A.), consisting of all the churches and ministers Word and Sacrament within the bounds of the Presbytery. As a governing body of church, it is responsible for the mission and government of the church throughout its geographical district. The purpose of the Trustees Account is to account for and report all income and expenditures on the funds that the Trustees hold in unrestricted, restricted or loan funds. Some funds are donor restricted and others are board restricted. The funds are available upon the direction of a particular committee or a vote of the Trustees.

New Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-For-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly.

Basis of Accounting

The Organization's policy is to prepare its financial statements on the modified cash basis of accounting; consequently, contributions and other revenues are recognized when received rather than when promised or earned, certain expenses and purchases of assets are recognized when cash is disbursed rather than when the obligation is incurred and investments are recognized at fair value.

Basis of Presentation

The Organization is required to report information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objective of the Organization

Net assets with donor restrictions: Net assets subject to stipulations imposed by the donor.

PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-(continued)

Basis of Presentation-(continued)

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as unrestricted contributions.

All donor-restricted contributions are reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Contributed Services

The Presbytery received services donated by its members in carrying out its responsibilities. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition under SFAS No. 116, *Accounting for Contributions Received and Contributions Made*.

Income Taxes

The Presbytery is exempt from federal and state income taxes under Internal Revenue Code Section 501(c)(3) and therefore has made no provision for income taxes in the accompanying financial statements.

PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

Cash and cash equivalents include all monies in banks and highly liquid investments with maturity dates of less than three months. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of these financial instruments.

Note 2) Availability of and Liquidity

The following represents the Organizations financial assets at December 31, 2020:

Financial assets at year end:	2020
Cash and cash equivalents	<u>\$ 132,678</u>

Note 3) Functional Allocation of Expenses

The costs of providing the program and other activities have been summarized on a functional basis in the Statement of Revenues, Expenses and other changes in net assets-cash basis.

Note 4) Investments

The Organization has adopted an investment policy that attempts to maximize total return consistent with an acceptable level of risk. Unrestricted and restricted funds are invested in a well-diversified asset mix, which includes cash, mutual funds - equity, alternative investments, and fixed income that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity. The spending policy is to reinvest earnings for growth.

The investment fund is made up of the funds below and cash equivalents of \$8 not shown below. At December 31, 2020, fair value and unrealized appreciation are summarized as follows:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Mutual Funds - Equity	884,872	1,047,400	162,528
Alternative Investments	42,488	27,921	(14,567)
Fixed Income	<u>227,110</u>	<u>221,663</u>	<u>(5,447)</u>
	<u>\$ 1,154,470</u>	<u>\$ 1,296,984</u>	<u>\$ 142,514</u>

PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 4) Investments-(continued)

The following summarizes the investment return, including cash equivalents, and its classification in the statements of activities.

<u>For the Year Ended December 31:</u>	<u>2020</u>
Balance at Beginning of Year	\$ 1,154,039
Income, Net of Fees	46,764
Funds transferred	-
Realized Gains (Losses)	-
Net Unrealized Gains (Losses)	<u>96,189</u>
Balance at End of Year	<u>\$ 1,296,992</u>

Income is shown net of investment related fees of \$-0- for the year end December 31, 2020.

Net unrealized gain was adjusted by \$470 due to a prior year discrepancy.

Note 5) Loan Receivable

At December 31, 2020, the loans receivable were comprised of the following:

First Presbyterian Church of Worcester	
3% Per annum, maturity date 12/01/26	\$7,254
Clarendon Hills Presbyterian Church	
0.87% per annum, maturity date 01/01/26	6,000
Boston Community Loan Fund, Inc.	
1% per annum, maturity date 06/30/21	<u>25,000</u>
Total Loans Receivable	38,254
Less: Current Portion	<u>(27,544)</u>
Long Term Loans Receivable	<u>\$10,710</u>

PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 6) Obligations Under Guarantees

The Presbytery of Boston is liable as an unsecured guarantor of a mortgage loan from the Presbyterian Church (U.S.A) to The Korean Church of Boston, PC (U.S.A.). As of December 31, 2020, the outstanding balance on the loan totaled \$1,177,054 which matures on December 1, 2027.

The Presbytery of Boston is liable as an unsecured guarantor of a mortgage loan from the Presbyterian Church (U.S.A.) to The Roxbury Presbyterian Church. As of December 31, 2020, the outstanding balance on the loan totaled \$176,131 which matures on October 1, 2026.

The Presbytery of Boston has guaranteed construction and renovation loans for several associated Presbytery churches. The original guarantee total was \$1,087,000. As of December 31, 2020, the outstanding balance on the loans total \$408,942.

At December 31, 2020, the organization has \$295,000 in a mission money market fund with an interest rate of 1.74%.

Note 7) Fair Value Measurements

Fair values of assets of the investment fund (see Note 4) measured on a recurring basis at December 31, 2020 are as follows:

	<u>Fair Value</u>	<u>Quoted Prices In Active Markets for Identical Assets (Level 1)</u>
<u>December 31, 2020</u>		
Mutual Funds – Equity	\$ 1,047,400	\$ 1,047,400
Alternative Investments	27,921	27,921
Fixed Income	<u>221,663</u>	<u>221,663</u>
Total	<u>\$ 1,296,984</u>	<u>\$ 1,296,984</u>

PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 8) Net Assets

Net Assets with Donor Restrictions

The Organization classifies net assets with donor restrictions into two categories of temporarily restricted by board and donors.

Net assets with restrictions consisted of the following at December 31, 2020

Presbytery Congregational Dev. Fund	\$ 37,024	
Ministers Emergency Fund	42,004	
John Gilchrist Fund	27,196	
Fort Square Fund	61,347	
East Boston Church Fund		
Continuing Education	316,547	
Equity Sharing	370,733	
Missions	120,581	
Kneeland Fund – Regular	5,704	
Kneeland Fund – Special	1,671	
Elizabeth Pultz Fund	11,774	
The Robie Fund	63,995	
The Lynn Redevelopment Fund	333,303	
Needham Fund	61,757	
Agnes Young Fund	38,902	
Total Net Assets with Donor Restrictions		<u>\$1,492,538</u>

The Fort Square Fund was established in 2016 by a settlement with a congregation and is included in Offerings. The Presbytery is currently studying potential uses of these funds and the funds are shown as temporarily restricted.

All appropriations for expenditures are reviewed and approved by the Presbytery before funds are released.

PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 9) Subsequent events

Management has evaluated subsequent events through July 15, 2021, the date which financial statements were available for use. Economic outlook remains uncertain as the United States begins to recover from the COVID-19 pandemic. While the economy is expected to heal as the recovery process continues, there is considerable uncertainty around the duration of the recovery. The Organization expects that this matter may negatively impact its future operations. However, the related financial impact and duration cannot be reasonably estimated at this time.

PRESBYTERY OF BOSTON
YOUNG ADULT VOLUNTEERS ACCOUNT
REVIEW OF FINANCIAL STATEMENTS – CASH BASIS
DECEMBER 31, 2020

PRESBYTERY OF BOSTON
YOUNG ADULT VOLUNTEERS ACCOUNT
REVIEW OF FINANCIAL STATEMENTS - CASH BASIS
DECEMBER 31, 2020

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Statement of Revenues, expenses, and other changes in net assets – cash basis	4
Statement of Cash Flows – cash basis	5
Notes to Financial Statements	6-8

The Board of Young Adult Volunteers of
Presbytery of Boston
169A Chestnut Street
Clinton, Massachusetts 01510-3610

Independent Accountant's Review Report

I have reviewed the accompanying financial statements of the Young Adult Volunteers Account - cash basis of Presbytery of Boston (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets - cash basis as of December 31, 2020, the related statement of revenues, expenses, and other changes in net assets - cash basis and the related statement of cash flows - cash basis for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with the cash basis of accounting. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the cash basis of accounting.

Basis of Accounting

I draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. My conclusion is not modified with respect to this matter.

A handwritten signature in dark ink, appearing to read "Michael J. Raymond", with a stylized flourish at the end.

Michael J. Raymond
Certified Public Accountant

Hanover, Massachusetts
July 15, 2021

PRESBYTERY OF BOSTON
YOUNG ADULT VOLUNTEERS ACCOUNT
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS
DECEMBER 31, 2020

ASSETS

CURRENT ASSETS

Cash	\$ 26,098
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TOTAL CURRENT ASSETS	<u>26,098</u>
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TOTAL ASSETS	<u><u>\$ 26,098</u></u>
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LIABILITIES AND NET ASSETS

TOTAL LIABILITIES	\$ -
-------------------	------

NET ASSETS

WITHOUT DONOR RESTRICTONS	26,098
---------------------------	--------

WITH DONOR RESTRICTIONS	<u> </u>
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TOTAL NET ASSETS	<u>26,098</u>
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TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 26,098</u></u>
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PRESBYTERY OF BOSTON
YOUNG ADULT VOLUNTEERS ACCOUNT
STATEMENT OF REVENUES, EXPENSES, AND OTHER
CHANGES IN NET ASSETS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Gains and Other Support			
Individual YAV Support	\$ 1,500	\$ -	\$ 1,500
Partner Agency & Church Support	5,500	-	5,500
Individuals & Church Donations	9,300	-	9,300
Trustee Match Program	15,000	-	15,000
Miscellaneous	1,199	-	1,199
Total Revenues, Gains, and Other Support	32,499	-	32,499
Expenses			
Personal	22,626	-	22,626
Living Expenses	15,600	-	15,600
Program Costs	2,007	-	2,007
Total Expenses	40,233	-	40,233
Increase (Decrease) In Net Assets	(7,734)	-	(7,734)
Beginning Net Assets	33,832	-	33,832
Ending Net Assets	\$ 26,098	\$ -	\$ 26,098

PRESBYTERY OF BOSTON
YOUNG ADULT VOLUNTEERS ACCOUNT
STATEMENT OF CASH FLOWS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

CASH FLOWS FROM OPERATING ACTIVITIES

Increase (decrease) in net assets	\$ (7,734)
-----------------------------------	------------

Adjustments to reconcile change in net assets to net cash provided by operating activities:	<u>-</u>
------------------------------------------------------------------------------------------------	----------

NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(7,734)</u>
--------------------------------------------------	----------------

CASH FLOWS PROVIDED (USED) FROM INVESTING ACTIVITIES	-
------------------------------------------------------	---

CASH FLOWS PROVIDED (USED) FROM FINANCING ACTIVITIES	-
------------------------------------------------------	---

NET INCREASE (DECREASE) IN CASH	\$ (7,734)
---------------------------------	------------

CASH JANUARY 1, 2020	<u>33,832</u>
----------------------	---------------

CASH DECEMBER 31, 2020	<u><u>\$ 26,098</u></u>
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PRESBYTERY OF BOSTON
YOUNG ADULT VOLUNTEERS ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Presbytery of Boston Young Adult Volunteers (YAV) Account was established on October 1, 2013. The purpose of the Young Adult Volunteers Account program is to cultivate spiritual growth, vocational discernment and leadership development in the Young Adult Volunteers, and to offer social and congregational transformation around the mission of securing healthy and sustainable food for all people. The program is accountable to the Presbytery of Boston and its site coordinator is a Presbytery employee. The YAV Board is made up of volunteers from four different congregations of the Presbytery, but a number of other church members are involved as site partners, fundraisers and friends of the program. The YAV Account has income and expenditures that are budgeted for the year. All income and disbursements are allocated to a particular line item that makes up the YAV budget.

New Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-For-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly.

Basis of Accounting

The Organization's policy is to prepare its financial statements on the cash basis of accounting; consequently, contributions and other revenues are recognized when received rather than when promised or earned, and certain expenses and purchases of assets are recognized when cash is disbursed rather than when the obligation is incurred.

Basis of Presentation

The Organization is required to report information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objective of the Organization

Net assets with donor restrictions: Net assets subject to stipulations imposed by the donor

PRESBYTERY OF BOSTON
YOUNG ADULT VOLUNTEERS ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-(Continued)

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates

Revenue Recognition

Contributions received are recorded as with donor restrictions or without donor restrictions depending on the existence and/or nature of any donor restrictions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as without donor restrictions.

All donor-restricted contributions are reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Contributed Services

The YAV Account received services donated by volunteers in carrying out its responsibilities. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition under SFAS No. 116, *Accounting for Contributions Received and Contributions Made*.

Income Taxes

The Young Adult Volunteers Account is exempt from federal and state income taxes under Internal Revenue Code Section 501(c)(3) and therefore has made no provision for income taxes in the accompanying financial statements.

Cash and Cash Equivalents

Cash and cash equivalents include all monies in banks and highly liquid investments with maturity dates of less than three months. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of these financial instruments.

PRESBYTERY OF BOSTON
YOUNG ADULT VOLUNTEERS ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 2) Availability of and Liquidity

The following represents the Organization's financial assets at December 31, 2020:

Financial assets at year end:	2020
Cash and cash equivalents	<u>\$ 26,098</u>
Total financial assets available within one year	<u>\$ 26,098</u>

Note 3) Functional Allocation of Expenses

The costs of providing the program and other activities have been summarized on a functional basis in the Statement of Revenues, Expenses and Other Changes in Net Assets-Cash Basis.

Note 4) Related Party

The YAV account reimbursed the Operating Fund Account \$14,694 for payroll personnel costs for the year ended December 31, 2020.

Note 5 Subsequent Events

Management has evaluated subsequent events through July 15, 2021, the date which financial statements were available for use. Economic outlook remains uncertain as the United States begins to recover from the COVID-19 pandemic. While the economy is expected to heal as the recovery process continues, there is considerable uncertainty around the duration of the recovery. The Organization expects that this matter may negatively impact its future operations. However, the related financial impact and duration cannot be reasonably estimated at this time.



Respectfully submitted by Jill Auger

For Information:

I. Changes in Terms of Call

A. 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 June 29, 2021, through December 28, 2021.

B. COM approved a twelve-month contract between the Rev. Thomas Reid and the session of the Newton Presbyterian Church. He will be employed as Stated Supply Pastor, on a part-time basis, serving eighteen hours per week, from July 1, 2021, to July 1, 2022.

C. COM approved a six-month extension of the contract between the Rev. Susan DeHoff and the session of the United Presbyterian Church of Whitinsville. She will continue as Interim Pastor, on a three-quarter-time basis, from August 1, 2021, through January 31, 2022.

D. COM approved a twelve-month contract between the Rev. Katie Cole and the Hartford Street Presbyterian Church. She will be employed as Interim Pastor, on a full-time basis, from September 22, 2021, through September 21, 2022.

II. Transition Updates

A. COM welcomed the Rev. Rick Spalding back into the Presbytery of Boston and back to his Honorably Retired status.

B. COM voted to transfer the membership of the Rev. Cindy Kohlmann, with thanks, to New Castle Presbytery, where she serves as Connectional Presbyter.

C. COM voted to transfer the membership of the Rev. Eric Markman, with thanks, to New Castle Presbytery, where he serves as Interim Pastor, First Presbyterian Church of Newark.

D. COM offers its thanks to the Rev. Ward Holder, who finished more than four years as Stated Supply at the Newton Presbyterian Church.

E. COM welcomed the Rev. Paulo Lima into membership in the Presbytery of Boston. He is transferring his membership from PNNE. His statement of faith and faith journey are included below as a way of introducing him, especially in these days of Zoom meetings.

Statement of Faith
Rev. Paulo Lima

I believe in One, Holy, Triune God, creator of all there is and wholly involved in all of creation. I believe in one God, the Sovereign Creator and Sustainer of all things. God is revealed to us through the Scriptures in three Persons: God whom Jesus called Abba, Father; Jesus Christ the Son of God; and the Holy Spirit.

I believe the Holy Scriptures, the Old Testament and the New Testament, to be the Word of God witnessing to God's self-revelation, and bearing testimony to Jesus Christ. Scripture alone, through the power of the Holy Spirit reveals to us God's persona, teaches us what to believe, and gives us guidance for living our lives in accordance with God's will. The Holy Scriptures are a unique gift of God to us.

I believe that humankind is created in the image of God with the capacity to know, love and serve Him. However, we chose to disobey which results in sin and death. As a consequence of our sin and willful disregard of God's will, the relationship between humankind and God was broken. We were separated from God. But God loves us so much that God sent God's only begotten Son, Jesus Christ into the world, who was both fully human and fully divine. With Jesus Christ came a new covenant, a covenant of grace. Jesus was sent into the world that we might be justified and restored into a right relationship with God.

I believe through Jesus' sinless life as a servant, his crucifixion, death and resurrection, the power of sin and death has been broken. Through faith in Jesus, the living Word of God, we have been reconciled to God and to each other and given the free gift of eternal life. This voluntary act of God is God's grace alone poured out for us. When Jesus ascended into heaven he was seated at the right hand of God where all things have been placed under His Lordship. Jesus Christ was made a head of the Church.

I believe the Holy Spirit was sent to us as our Comforter, Enabler and Guide who dwells with us, the Church. The Church is God's people living in community and responding to God's grace and will. Through the Holy Spirit's leadership, the Church is formed to proclaim the living Word to the whole world through preaching, teaching and service. The Church is the Body of Christ proclaiming the Good News of salvation by grace through faith in Jesus Christ as Lord and Savior. The Church proclaims this message through the Word, Sacrament, and mission. As Jesus had compassion on the poor the disenfranchised, the helpless, the wounded, and the lonely, so the church must reach out to people everywhere and offer the sacrifice of love and service.

I believe the Sacraments of Baptism and the Lord's Supper are an outward sign of an inward work of the Holy Spirit. The Sacraments are gifts of God's grace given to us. Baptism is sign and seal of incorporation into the Kingdom of God. It signifies the beginning of our relationship with Christ and calls us to repentance, faithfulness, and discipleship. The Lord's Supper is the sign and the seal of eating and drinking in communion with the crucified and risen Lord. In the Lord's Supper by partaking of the bread, which represents the broken body of our Lord, we identify ourselves with the cross upon which Jesus died to pay the penalty of our sin. As we partake of the cup which represents the shed blood of our Savior, we take to ourselves the life and ministry of Jesus to a broken world and pledge before God that we are servants to the glory of the Lord. The Sacraments therefore are to Christians a means of grace. We become sealed to be the people of God, until the day that we see our Lord face to face.

I believe the Presbyterian Church (USA) is a community of believers that seeks to spread the Good News of the Gospel to the world. The Church, made up of many individual congregations is united as one under Christ. I believe the Church and its confessions are open to reform. The Church reformed, always being reformed, according to the will of God and the call of the Spirit.

Journey of Faith
Rev. Paulo Lima

I grew up in a Christian family and from an early age I learned about God and the holy scriptures from my father. I remember that every Sunday at Sunday Bible School, the pastor would call me to sing a hymn. I also remember that once we received a visit from an American pastor on our small farm. As he spoke to my father, I imagined that one day I would be able to speak like that man. When he left, I said to my father: "Father, one day I will be like that pastor and I will live where he lives..." My father said: "Maybe the angels say amen!!!"

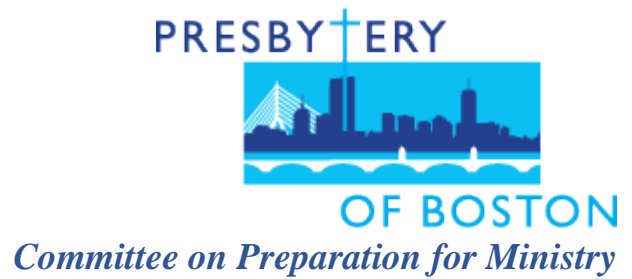
When we moved to the city, we started worshiping God in a church very different from our little church in the countryside. But little by little I was adapting to the customs and the form of worship. It was a Renewed Presbyterian Church, a Pentecostal church. Every day I tried to find out why that church worshiped God in that way. They used to speak in tongues and I saw people being baptized with the Holy Spirit. I wondered if all that had biblical foundation until the day, I was at a prayer meeting we had every Wednesday asking God for an experience with the Holy Spirit. Then I received a powerful presence of the Holy Spirit in my life, and with that, I had a strong conviction of calling to preach the Word of God.

A few years later, newly married and serving God at the Presbyterian Church of Maringa, in the State of Parana, as ruling elder, I communicated to my Church Council about my pastoral calling, and they immediately agreed to send me to the seminar with the support of the local Church and the Presbytery. For four years studying I served God in the same church as assistant to the senior pastor and works in the opening of new congregations. During this period, I made tents. In these tents we held services every night in the open air

As soon as I graduated from the Presbyterian Seminary, the Presbytery of Maringa sent me to a small church in a small town called Ivaipora, where I stayed for 5 years. After this period in Ivaipora, I returned to Maringa to finish my Masters in Education and pastoring the Second Renewed Presbyterian Church in Maringa, in the same Presbytery

In 2006, I received an invitation from the Presbyterian Church of Idaho, in Ketchum to minister to the Brazilian community that is under the umbrella of that church. Few months later, I came to Massachusetts at the invitation of the Renewed Presbyterian Church of Marlborough, where I worked for two years and had my tourist visa changed to a religious visa. After my contract ends, I moved to Nashua to help a pastor of the Baptist Church for one year.

After that, in 2009, I looked for the Presbyterian Church in Nashua, but the Pastor was traveling. As soon as he returned from his trip, I remember that Rev. Eric Markman came to my house saying that he could share his church building so I could have a prayer meeting with the Brazilians. (Then I remembered when my father said: Maybe the angels say: Amen..., And the angels said: Amen...) Some Brazilians came from Lowell to pray, so we decided to start a new community of worship to which we call the Presbyterian Church Shekinah Ministry.



Respectfully submitted,
Kristin Rinehimer, Chair
Drew Hanson, Vice Chair

1. For information

- A. CPM voted to enroll Brent O'Neill as a candidate in April. His Statement of Call and Faith Journey are attached. Brent cannot join us for the stated meeting due to his class schedule, but we hope you'll join us in celebrating this important step with him.
- B. CPM voted to enroll J.Y. Lee as a candidate in May. His Statement of Call and Faith Journey are attached. J.Y also cannot join us for the stated meeting due to his class schedule, but please join us in celebrating with him.
- C. CPM voted to enroll Joe Welker as an inquirer earlier this month. Joe is a member of Fourth Presbyterian and is enrolled at Harvard Divinity School.

2. For action

Nothing at this time.

PCUSA Statement of Call: Jun-Youb (J.Y.) Lee

After my internships at a church, a university, and a hospital, I believe I am called to serve in a university church. Although my internship at Roxbury Presbyterian Church was entirely virtual and my internship with MIT's Office of Religious and Spiritual Life ended virtually, I felt a lot of joy and meaning in my work at both places. I would love to be God's vessel to preach the Word of living Christ, and celebrate the Sacraments of baptism and Eucharist to remind all that we are all members of the body of Christ. My pastor Burns Stanfield has called me an energetic evangelist, and I believe God has endowed me with an evangelistic zeal to proclaim the Good News to the world. While I worked in interfaith contexts at MIT and the Brigham and Women's Hospital, I have been the most joyful when I was hearing and sharing God's love and grace in our lives.

PCUSA fits me like a glove for multiple reasons. I have found myself to be theologically and politically moderate after coming to Harvard Divinity School, and I appreciate the breadth of theological and political possibilities that our denomination allows within our Christo-centrism. I was baptized Presbyterian as an infant because Presbyterians form the majority of Protestants in Korea, thanks to the toil of American Presbyterian missionaries from the 19th century. Being a Presbyterian connects me to the churches of my parents and grandparents, as well as many churches in North Korea and China where I envision my ministry taking me. After taking Reformed theology and Presbyterian polity classes, I have also gained an appreciation for the richness of our theology and the democracy of our polity. I aim to be a pastor-theologian who can proclaim peace and reconciliation across the Pacific.

Most of my time as an inquirer transpired during the pandemic, which has been a blessing in a way as I had more time to meditate on Scripture and pray. As I am an extrovert, my time at divinity school was brimming with meetings and gatherings until the pandemic. I took classes on the Bible, theology, and polity during the quarantine to deepen the foundation of my ministry and discern God's call for me. I pray daily in Jesus' name, and I have experienced the healing power of prayers this spring during my hospital chaplaincy. Fourth Presbyterian has been a steady spiritual nest during my time in Cambridge, and the Presbyterians and Friends Group I lead at Harvard Divinity School with Rev. Burns has also been a cornerstone of my faith. The Charles River has nourished my spirit, especially the sunsets there and the flora and fauna around it. In hatching goslings, I see God's promise of new life.

God has also blessed me with an opportunity for further study at Princeton Seminary this fall, which will lead me closer to my aspiration to be a university minister. I plan to undertake more church internships during my five years of doctorate work, and any guidance on balancing academics with ministry would be appreciated. I will also take a worship class and an upper-level Bible class which I did not get to take at HDS, and hopefully pass four ordination exams. I welcome suggestions for a church in Princeton or New York City to call home, as well as introductions to elders and ministers who could be my mentors there. I would appreciate continued prayers for myself and other inquirers and candidates in the Boston Presbytery. Brent O'Neill has been a gracious and faithful friend on my ordination journey, and I am delighted that he will have to drive through New Jersey to return home from Boston.

PCUSA Faith Journey: Jun-Youb (J.Y.) Lee

My parents met through the introduction of their pastors in Korea, and Christianity has been the bedrock of my family. My father read me Psalms and Proverbs every day after I was conceived, and attributes my little intelligence to his reading this wisdom literature. I grew up with his prayers before meals and bedtime, and he still ends our calls with prayers. My gentle grandmother, the spiritual matriarch of my family, attends the 5 a.m. dawn prayer daily and has transcribed the Bible cover to cover in Korean, Chinese, and English. She says her faith sustained her through colonialism, war, and poverty. She raised me when I was a toddler, and I feel her prayers still envelop me.

My parents baptized me Presbyterian soon after birth, and sent me to church retreats and creation science camps every break in Korea. I remember memorizing Bible verses to get meals at these camps. We sang praise songs and prayed till the wee hours, when the heavens opened with pizza, fried chicken, and coke. After I left Korea for New Zealand at ten, we attended a Korean immigrant Presbyterian Church as well as my school's Anglican church. After I moved to boarding school in New Hampshire, church nevertheless began to feel stifling as I felt that my Korean church discouraged questions and felt exclusive and hierarchical in many ways. I began to explore other traditions, and delved into Buddhism with several temple stays across Asia in my twenties.

During college, I took a class on religion and social justice that introduced me to progressive theologies. I also biked across America with Bike and Build and volunteered with Habitat for Humanity. On this trip, we experienced the hospitality of countless Christians who housed and fed my group. When Occupy Wall Street erupted, I witnessed countless Christians engage in grassroots activism for economic and racial justice, which I saw again last summer during the Black Lives Matter protests. These experiences led me back to church, and I attended an Episcopal church during college in Philadelphia and then Kyungdong Presbyterian Church in Seoul that has traditional liturgy and progressive theology.

I also took an experiential monastic class in college, and spiritual retreats have become an important dimension of my faith. I have been on several retreats at the Society of St. John the Evangelist in Cambridge, as well as retreats at the Taizé Community in France, and a Benedictine monastery and an Evangelical Christian community in Korea. Taking a step back from the hustle of daily life to hear God rejuvenates me for my ministry, and nature has provided such sanctuary in the pandemic. During my hospital chaplaincy this spring, the Brigham chapel has served as a well to drink God's love and lift up the suffering of patients to God. During my chaplaincy at MIT and classes at Harvard, prayer, meditation, and music at the university chapels have similarly fed my soul.

During South Korea's candlelight revolution, I witnessed many Christians praying with their feet for democracy. In the summer of 2019, I participated in the Pilgrimage for Peace and Justice in Korea organized by the World Council of Churches. I met 40 young Korean Christians from various denominations, and another 40 young Christians from 20 nations including America. I learned about the potential roles Christians can play as harbingers of peace and reconciliation in divided Korea. Growing up in multiple locales in solidarity with diverse Christians has placed ecumenism at the heart of my faith.

Although politics was critical for my return to Christian faith, I have become less political and more confessional since coming to divinity school. I have felt faith subordinated under politics at Harvard, and I aspire to be a disciple of Christ first. While I believe in the preferential option for the poor as stated in the Sermon on the Mount, I believe loving our neighbor begins in our homes and churches before reaching national and international levels. Although we must resist societal sins including racism and militarism, I believe our faith should begin with individual encounters with Christ our redeemer.

Statement of Call
Brent O'Neill

What are you being called to?

At 11 years old I came to renewed faith in Christ at an Evangelical youth rally. Because of this experience, I came to associate the fog machines, screamo–Jesus music, and hilarious & heartfelt speakers with the Holy Spirit's presence, and I wanted to live at that mountaintop. I felt a deep sense of call, and I pictured myself ministering to other people at these Evangelical revivals, traveling the country. However, throughout my teenage years I found God using me in seemingly less glamorous places like Bible studies, a small retreat called Chrysalis, and my church's (struggling!) praise band. Other participants spoke into me what I knew deep inside I was called to do: to pastor a congregation. I shared my resistance with a pastor I met on a retreat, and by the end of the weekend, he told me, "I've been watching you care for these guys all weekend, and I want you to know, if you don't become a pastor, I'm going to punch you in the face!" Hyper-masculinity aside, it was this moment that led me to give up resisting, and to seek to live out my call.

My beliefs about the Word have shifted and changed during my time in higher education. In my teen years, I gravitated towards expressions of faith that considered the Bible to be Infallible and Inerrant. My Biblical and Religious Studies major at Messiah College deconstructed this perspective, and I found myself in a crisis of faith. Thankfully it was reading some Barth which helped me to build a constructive relationship with the Bible, characterized by belief that the written words become the Word of God when the Holy Spirit uses them. I believe similarly about the Sacraments of baptism and communion; ordinary elements, ordinary water, and ordinary words become are places where we encounter God. I feel called to facilitate these experiences of encounter with others, and I resonate with the Reformed & Always Reforming & connectional style of the PCUSA and believe it can continue to be a place where I live out this call.

How are you suited to ordered ministry?

It is not only my internal sense of call that suits me for ordered ministry, but also the affirmation of those I have worked with in ministry contexts, and my training. I worked as the Assistant Minister at a UMC for two years in between Messiah College and seminary, and it was there that I experienced my first professional ministry experience which allowed me enough freedom to make mistakes, and enough guidance and Grace to work through those mistakes. I'm especially grateful to have the Pastor of that faith community endorse me as one of my ordination recommendations.

Since starting the inquiry process, I've been blessed to serve in ministry as a Social Work intern and Deacon at Fourth Presbyterian, and to serve as the Pastoral Resident of a church in Delaware. I began my job in Delaware a few weeks into the pandemic, and I've been blessed to navigate the challenges of online ministry, "when will we be back in person?" conversations, and distributing breakfast five days a week. This position, along with seminary and social work classes, working with a congregational coach, and working through a 6-session pastoral leadership workshop – all these have further equipped me for this work.

Faith Journey

Brent O'Neill

When my mom was pregnant with me, she and my biological father attempted to find a church in Wilmington, Delaware where they could raise me. They planned to attend a United Methodist Church one Sunday morning, but they were running a few minutes late and discovered the doors were locked. They headed down the road to Calvary Presbyterian Church where a guest musician played, and I started kicking to the beat of the music. My mom knew it was where we were supposed to be, and my younger brother and I were later baptized there. As my family navigated my father's alcoholism during the first five years of my life, Calvary Presbyterian became a refuge for us. It was that sanctuary that held and nurtured us in the most difficult times, including when my father died two weeks after my fifth birthday.

We moved shortly after my father's death, but our pastor recommended we attend Elkton Presbyterian Church because it was a PCUSA congregation with an amazing children's program. My mom dropped me off in Anne Emrey's preschool class which had felt-board cutouts of Bible characters, sheep costumes for the Christmas pageant, and an out of tune piano. We were warmly embraced, and we found a new safe place. It was in that church that I learned just about every Bible story and worship song I know by heart, grew in my leadership abilities, and formed some of my closest relationships. Most importantly, it was through the youth group's trip to an Evangelical youth rally that I experienced renewed faith at 11 years old – an experience which I've described using vastly different language at different times in my life ("saved," "born again," "heart being strangely warmed"), but it's a day I'll always describe as changing me forever.

As a teenager, I quickly became far more Evangelical than most around me, including in Elkton Presbyterian, a mostly Evangelical congregation. I joined a Bible study in my middle school run by a local PCA church, regularly watched sermons by Francis Chan, Mark Driscoll, & John Piper, and I joined an online support group to help me manage the queer identity I was beginning to perceive. Within a few years I was attending two youth groups every week, leading a Bible study in my high school, helping to run a retreat called Chrysalis, serving as Elkton Presbyterian's weekly Lay Leader during the 8:30am Praise Service, and attending a monthly charismatic revival affiliated with the International House of Prayer. My faith gave me a deep sense of certainty and direction that often looked like arrogance, but it also made me more loving and helped me to process some of my early childhood trauma.

The first major deconstructive event to occur to my faith was a 2-month-long mission trip in Guatemala with a charismatic Christian group. I encountered incredible suffering in orphans with HIV, homeless teenagers, and chronically ill adults whose primary underlying condition was poverty. My prayers for healing were met with death. The Words of Knowledge were left unfulfilled. My absolute certainty began to crumble. Yet perhaps one of the most important things to have happened there was my faith shifted away from being solely focused on imparting biblical truths & Holy Spirit encounters on the 'unsaved' – and towards meeting material needs. The cracks of my faith built on absolute certainty continued to grow as I entered Messiah College as a Biblical and Religious Studies major. In the very first week of my first Bible class, I learned that there are two Creation stories in Genesis; in the second week I learned the varied meanings of Sheol; in the third week I learned same-sex sexual encounters during biblical times aren't easy to compare to modern-day consenting gay relationships.

It felt like the floor under me fell through, yet I am so incredibly grateful God led me to

Messiah College where I could learn from Christians who knew all of these things already and still dedicated their lives towards Christ. Messiah College has Anabaptist roots, which was also important to me as the focus of my faith shifted towards orthopraxy. For a few years during this program, I did not know exactly what I believed about Christ, but I knew I had encountered Christ many times, and I knew that those life-giving encounters & the teachings of Jesus were the Way I wanted to follow.

All of these shifts led me to finally come out as queer on Facebook just a few months after I graduated with my B.A. in Biblical and Religious Studies. I came out because I felt called to live authentically as who God created me to be – and to be openly LGBTQ+ affirming, as I believe God molded me to be during college. I posted a coming out video and experienced an initial overwhelming wave of support, but in the days after, I received countless blocks on Facebook and messages like “Have you ever read Romans 1?” A few weeks later, I received a letter from the Session of Elkton Presbyterian Church that “practicing homosexuals” could not hold any leadership positions in the church, and that they would not sponsor any LGBTQ+ people through seminary or the ordination process. My mom and younger brother, both deacons, left before their terms ended.

I was angry, but I had also expected all of that would happen – well except I didn’t quite expect a prayer group to fabricate and spread information about my sex life through Prayer Gossip! Even though I understood the cost of following Christ’s lead, but it still hurt. Thankfully I was able to process much of this hurt as I soon thereafter began working as the Assistant Minister at Skyline United Methodist Church. My role at Skyline allowed me to grow in a variety of ministry skills, but perhaps the most valuable experience there was the freedom to make mistakes (like changing the Sunday School start time) under the supervision of the Senior Pastor, Rev. Carm Evans. As hurt as I had been by church-people, it was in that place that loving God’s people in a congregation through Bible studies, worship services, youth groups, service projects, pastoral care, etc – loving people through all of that made me come alive, and through it, God brought some healing.

My three years in seminary hasn’t been characterized by many of the deconstructive events that many others experience – probably because my time at Messiah College ripped the floor out from under me! Yet seminary has provided me the opportunity to build a more constructive faith. My professors and colleagues have helped me wrestle with how to use difficult biblical texts in ministry settings, my time at Fourth has pushed me towards loving people in tangible ways (usually with too much food!), and my experience as the Pastoral Resident at Church on Main has given me the opportunity to listen deeply for God’s voice in community to discern direction for the New Worshipping Community. And these years have also pushed me to rely on God in new ways, as I was my mom’s primary caregiver through cancer, and as I survive the pandemic.

Today my faith bears pieces from each of these stages in my life. I find safety in faith like I did at Calvary Presbyterian. I find secure community in faith like I did at Elkton Presbyterian. I find guidance like I did through Evangelical preachers and ministries. I find experiences to cultivate listening to the Holy Spirit like in revivals and mission trips. I find opportunities to wrestle with questions, and to question my assumptions like I did at Messiah College. I find orientation towards peace and justice like I did in Anabaptism. I find courage to live as queerly beloved and belovedly queer. I find tools to deal with trauma, conflict, and suffering. I find people to serve with Christ’s love. And in faith, I find the most abundant life I can imagine.



For Action: Charge for Whitinsville Presbyterian Church Administrative Commission

Members of the Whitinsville Congregation have requested and Administrative Commission to help the congregation deal with ongoing conflict. I met with the session and the congregation to listen and answer questions. Both session and the congregation agree that this is the next important step for them. They have suspended the work of their PNC until the work of the Administrative Commission is complete, or until the congregation, session, and Administrative Commission feel that it is appropriate to commence with their pastoral search. I have asked several members of Presbytery if they would be willing to serve and at this writing (September 9), I have had several members tell me that they are unavailable to work on this AC but have a few more leads. I am hoping to find a group of three individuals to server. I recommend to you the following charge:

Per the request of members of the Presbyterian Church in Whitinsville, that Presbytery form an Administrative Commission to help resolve ongoing conflict in their congregation. The Administrative Commission shall consist of the following members: Ben Black (TE), Jean Olson (RE, Sudbury) and Lisa Carlin (RE-Clinton) The Administrative Commission is charged with the following tasks, powers, and limitations.

1. The Administrative Commission will assess the reported conflict by visiting with both the session and congregation.
2. Once the assessment is complete, the Commission will meet and determine next steps, which may include hiring an outside mediator or consultant. If funds from the Presbytery are needed, the Commission will appoint a liaison to the Trustees to discuss funding possibilities. If funds from the congregation are needed, the Commission will meet with session's congregation to discuss.
3. If a consultant is hired, the Administrative Commission will be responsible for choosing the consultant and overseeing the consultant's work.
4. If the Administrative Commission determines that the congregation and/or session is unwilling to engage in a good faith process, the Commission may report the situation to the Presbytery through its Stated Clerk and request that the Presbytery dissolve it.
5. The Commission will serve as liaison to COM to report on its progress. This is to assist COM in its work as it looks toward helping the congregation in its pastoral search.
6. If the congregation engages in a process and the commission is satisfied with the results, the Commission will submit a report to Presbytery through its Stated Clerk and request dissolution.

7. If it deems such action necessary, the Administrative Commission is empowered by the Presbytery to Assume Original Jurisdiction (See Book of Order G-3.0303e) of the congregation.
8. The Commission will be resourced by the Presbytery Stated Clerk.

Anti-Racism Task Force

In 2020, the 225th General Assembly recommended that Presbyteries form anti-racism policies. Council took this recommendation to Presbytery, and Presbytery voted to form an anti-racism task force. I was charged with gathering and resourcing the group. Lydia Shiu, Beth Wieman, and Desiree Lawson all agreed to serve. I intended for the group to gather existing policies and use that information to write an anti-racism policy for the Presbytery of Boston. As we began meeting, the group pointed out that deeper ongoing work needed to be done within the Presbytery if our work was to make a difference. From there, we had several rich conversations over the summer. Through these conversations the group decided that our first step is to determine if the Presbytery is ready to do this deeper and continued work of understanding systemic racism, especially within our structures, and if the Presbytery is ready to address the problems. The task force identified an assessment tool as an initial conversation opener and invited members of the Presbytery Council, COM, CPM, and the Administrative Manual task force to attend a gathering where we would assess whether key leaders are ready to address systemic racism. This gathering will take place on September 30. Once the assessment is complete, the task force will determine next steps.

Administrative Manual Task Force

This group has been gathering materials from around the Presbytery. Part of their work will include engaging with the Anti-Racism Task Force as we work to form policies that will eventually be recommended to the Presbytery.

2022 Presbytery Calendar

I try to bring a recommended calendar for the Presbytery Council in October. This year we started meeting on Thursday evenings and I would appreciate your feedback on meeting dates/times. Please feel free to email feedback to statedclerk@presbyteryofboston.org.



For Presbytery Vote:

1. On May 20th, the council **voted to recommend** that the Presbytery adopt New England Glow as a ministry of the Presbytery as a shared ministry with the Presbytery of Northern New England.
2. On August 19th, The council **voted to recommend** the Personnel Committee as a committee of the Presbytery. To this point, personnel has been a committee of the council.
3. On August 19th, the council **voted to recommend** that committee on representation be authorized to appoint one of its members to serve as a member of council.
4. This year the Presbytery of Boston had hoped to host an international peacemaker. However, due to COVID-19, the visit has shifted to a virtual one. This provides our presbytery with the opportunity to develop a relationship with the Rev. Nta William Nche, founder of Peace Action Cameroon and interim coordinator for Together4Peace, throughout this year in the hopes of hosting an in-person visit next year. To further the development of this relationship, our presbytery's host team suggested to council that the 25% of the Peace and Global Witness offering collected by churches for their own use be given to the presbytery. These funds would be combined with the 25% of the Peace and Global Witness offering that the presbytery will receive. The combined funds will be given to either the Presbyterian Church of Cameroon or to the agencies with which Rev. Nche works in support of peacemaking efforts in Cameroon. The host team is researching the best way to get the funds to Cameroon so that the work can continue.

Council **voted to recommend** that congregations who have not already determined the use of their Peace and Global Witness special offering, join their 25% with the presbytery's 25% which will be given to support the work of the Rev. Nta William Nche in Cameroon.

For Information:

5. On April 15th, the council **endorsed** the Mandarin Bible Study's Seed Grant Application through the Synod of the Northeast.
6. On May 20th, the council **voted** to approve the request that New England Glow host a retreat in September as a retreat of the Presbytery provided that leaders follow the guidelines and rules of the Presbytery Child Protection Policy and Sexual Misconduct Policy.

7. On May 20th, the council voted to **authorize** Jill Auger, Trina Portillo, Ivy Turner, and Jill Auger to edit the COVID-19 section of the Presbytery website. They will recommend removing unnecessary materials and add updated information. They will notify the communications coordinator of the changes.
8. On June 17th, the council **authorized** Rev. Trina Portillo, Rev. T.J. DeMarco, and Rev. Meagan Manas to negotiate a contract between the Presbytery of Boston and Jen Slater as coordinator of New England Glow. The job description is part of this report.
9. On June 17th, the council **approved** a \$475 donation to the Presbyterian Peacemaking Program for an International Peacemaker to visit our Presbytery.
10. On July 15th, the council **voted** to purchase a membership from Practical Resources for Churches to help support congregations in the Presbytery.
11. On July 15th, the council **approved** the proposal to update the Presbytery's website. Benjamin Chicka, the communications manager, submitted a quote for the update from our current contractor, Simple Website Presence at the cost of \$2346.
12. On July 15th, the council **adopted** the proposed budget for New England Glow, included below in this report. This includes a contribution of \$1,500 from the Presbytery. It also allows for New England Glow to begin raising funds from the Presbytery of Boston. The budget is included in this report.
13. On August 19th, the council **approved** the revised treasurer's job description which is included in this report.
14. On August 19th, the council **authorized** the Rev. Trina Portillo to sign a letter to President Joe Biden and the U.S. Refugee Council on behalf of the Presbytery of Boston. The Presbyterian Mission Agency asked for councils and individuals to sign this letter from the PC(USA) in support of the re-settlement of Afghan refugees and urge the U.S. government to enact a robust humanitarian response. A copy of the letter is in this report.

New England Glow Program Coordinator

The Program Coordinator for New England Glow will work as an independent contractor for the Presbytery of Boston, for an initial period of six months (July 1 through December 31, 2021), renewable for a twelve-month term effective January 1, 2022. This position will be compensated at 15 hours per week at \$25/hr.

The Program Coordinator is responsible for:

- Weekly electronic communications to the NE Glow Leadership Team and both Presbyteries of Boston and Northern New England (hereafter PoB and PNNE).
- Facilitating monthly meetings of the Leadership Team
- Build relationships with churches in PoB and PNNE to let them know about NE Glow and how we can help serve the youth in our churches
- Planning youth events and recruiting volunteers in conjunction with the Leadership Team
- Update and maintain website, social media accounts, and listserv for NE Glow
- Create and curate resources for youth ministry to share with churches in the region
- Facilitate the implementation of an interchurch confirmation class in Fall, 2021
- Plan and coordinate a Fall Youth Retreat, in conjunction with Leadership Team
- Plan joint mission projects, in conjunction with Leadership Team
- Assist in planning and implementation of fundraising activities
- Develop regional small groups for in-person gatherings

The Program Coordinator shall prepare a monthly report to Presbytery Council, summarizing activities for the month and upcoming plans. Presbytery of Boston shall provide feedback, logistical support, and will manage the funds of NE Glow through the Presbytery. This contract will be reviewed at the end of the initial contract period, and any subsequent contract period, by representatives of PoB, PNNE, and the Glow Leadership Team (minimum 3 people).

The Presbytery of Boston provides equal employment opportunities to all employees and applicants for employment and prohibits discrimination and harassment of any type without regard to race, color, religion, age, sex, national origin, disability status, genetics, protected veteran status, sexual orientation, gender identity or expression, or any other characteristic protected by federal, state or local laws. Employment with the Presbytery of Boston is at will. This means employment is for an indefinite period of time and it is subject to termination by you or the Presbytery, with or without cause, with or without notice, and at any time.

New England Glow Regional Youth Ministry		
May 1, 2021-Dec. 31, 2021		
Expenses		
Communication/Connection		
Website & Domain Name	\$50	
Zoom Subscription	\$150	
Other Communication expenses	\$100	
Communication/Connection Subtotal:	\$300	
Events		
Movies, online games	\$400	
Music	\$600	
Other Supplies	\$500	
Honoraria	\$800	
Events Subtotal:	\$2,300	
Retreat		
Camp Rental	\$1,750	
Food	\$750	
Supplies	\$500	
Retreat Subtotal:	\$3,000	
Travel/Mileage		
Staff travel to churches/events	\$224	
\$0.56/mi, 400 miles		
Travel Subtotal:	\$224	
Staffing		
Coordinator	\$ 10,500	
12 hrs/wk @ \$25/hr		
Staffing Subtotal:	\$ 10,500	
Total Expenses:	\$16,324	
*Note: Glow Regional Youth Ministry was formed in the summer of 2020 and has		

Comments

May 1-Dec. 31 2021

New England Glow Regional Youth Ministry		
January 1 to December 31		
Expenses		
Communication/Connection		

Website & Domain Name	\$75	
Zoom Subscription	\$150	
Other Communication expenses	\$200	
Communication/Connection Subtotal:	\$425	
Events		
Movies, online games	\$300	
Music	\$600	
Other Supplies	\$600	
Honoraria	\$800	
Events Subtotal:	\$2,300	
Retreat		
Camp Rental	\$1,750	
Food	\$850	
Supplies	\$600	
Retreat Subtotal:	\$3,200	
Travel/Mileage		
Staff travel to churches/events	\$224	
\$0.56/mi, 400 miles		
Travel Subtotal:	\$224	
Staffing		
Coordinator	\$ 19,500	
15 hrs/wk @ \$25/hr		
Staffing Subtotal:	\$ 19,500	
Total Expenses:	\$25,649	

Comments

2022

Ministry Budget	
2021*	
Income	
Presbytery Contributions	
Presbytery of Boston	\$1,500
Presbytery of Northern New England	\$1,500
Presbytery Contribution Subtotal:	\$3,000
Local Church Support	
12 churches at \$100/each	\$1,200
Financial oversight	in kind
Facilities Use	in kind
Supplies	in kind
Local Church Subtotal:	\$1,200
Retreat	
Registration (20 campers at \$75/each)	\$1,500
Fundraising for scholarships	\$500
Retreat Subtotal:	\$2,000
Synod Network Funding	\$10,000
Total Income:	\$16,200
We have been running entirely on volunteers and donations in kind.	

Ministry Budget	
FY 2022	
Income	
Presbytery Contributions	

Presbytery of Boston	\$2,500
Presbytery of Northern New England	\$2,500
Presbytery Contribu/on Subtotal:	\$5,000
Local Church Support	
15 churches at \$100/each	\$1,500
Financial oversight	in kind
Facilities Use	in kind
Supplies	in kind
Local Church Subtotal:	\$1,500
Individual Giving	\$1,375
5 donors @\$100, 10 donors at \$50, 15 donors @ \$25	
Retreat	
Registration (30 campers at \$75/each)	\$2,250
Fundraising for scholarships	\$750
Retreat Subtotal:	\$3,000
Synod Network Funding	\$ 15,000
Total Income:	\$ 25,875

Position Description for Treasurer of the Presbytery of Boston

The current by-laws (September 2018) include the following provisions for the treasurer of the Presbytery of Boston:

4.4 Treasurer

4.4.1 Election and term of office. The treasurer shall be elected for a term of three years, and shall be eligible for reelection. The treasurer shall assume office immediately upon election.

4.4.2 Incomplete term. If the treasurer is unable to complete the term of office, the vacancy shall be filled as soon as possible by Presbytery election.

4.4.3 Role and duties of the treasurer. The treasurer is a member of the Board of Trustees. The role and duties of the treasurer, who shall be bonded at the expense of the presbytery, shall be those assigned by these bylaws, the standing rules and actions of the presbytery and Presbytery Council, to include:

4.4.3.1 having custody of all funds and securities of the presbytery;

4.4.3.2 receiving and disbursing all presbytery funds as approved by Presbytery;

4.4.3.3 paying the annual apportionment to the synod and General Assembly;

4.4.3.4 presenting a status report at each meeting of the Council;

4.4.3.5 presenting a full and accurate account of all funds and securities at the first stated meeting in the calendar year after February.

4.4.3.6 submitting annually all records for full financial review in accordance with the requirements of G-3.0113 in the Book of Order.

The current by-laws (September 2018) also include the following provision for an assistant treasurer of the presbytery:

4.4.4 Assistant treasurer. The presbytery shall elect an assistant treasurer to serve for a term of three years. The assistant treasurer, who shall be bonded at the expense of the presbytery, shall assist the treasurer as requested and may serve in place of the treasurer, as directed by the trustees, when the treasurer is unable to fulfill his or her duties.

The work of the current presbytery treasurer extends beyond the responsibilities outlined in the by-laws. As such, an attempt has been made to distinguish the various tasks of the position by function:

Treasurer – responsibilities outlined in by-laws that have included:

- Having oversight of all funds and securities of the Presbytery, including administrative, mission and Board of Trustees
- Providing accurate financial reports of income and disbursements related to the Presbytery budget to the Council, Budget Task Force, Board of Trustees, Investment Committee, and the Presbytery at its stated meetings
- Preparing the annual financial reports for the Presbytery
- Entering into relationships with financial institutions on behalf of the Presbytery, as authorized by the Presbytery, to deposit all monies, securities and valuables
- Coordinating with independent certified public accountants or auditors for a full financial review of the past year's financial statements
- Serving as a voting member of the Board of Trustees
- Official signatory for presbytery accounts

- Acts on behalf of the presbytery upon the closing of a congregation, financially with the Commonwealth and IRS, and legally with the Secretary of State, once the congregation is in the hands of the presbytery.

Financial administration

- Posting of receipts and disbursements
- Preparing checks or online payments, in addition to signing
- Reconciling statements received from financial institutions

Payroll

- Preparing and signing monthly payroll checks to Presbytery personnel; withholding and paying required taxes and FICA payments; submitting any deferred income funds-403(b)-to the designated investment fund.
- As required by law, reporting personnel wages to the Department of Revenue of the Commonwealth of Massachusetts and submitting Form 941 to the Internal Revenue Service.
- Generating, or contracting for issuance of Form W-2 to all personnel who received wages that year, and Form 1099 to any individual or non-corporate entity receiving payment from the Presbytery that year.

Staff Resource – work not defined as a responsibility, but which the current treasurer has voluntarily done has included:

- Offering guidance to individuals, treasurers, trustees and committee members of churches of the presbytery with their financial questions and best practice procedures
- Handling the books for sessions under financial duress.
- Assisting in the finances at times of church closures (also see above in Treasurer section)



2022 INDIVIDUAL PLEDGE FORM

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Trusting in God's goodness and provision, and thankful for the mission of the Presbytery of Boston, I pledge to give the following in support of the Presbytery of Boston in 2022.

☐ Amount: \$ _____

☐ Installments _____

☐ Check enclosed.

Signed: _____

☐ Teaching Elder

☐ Ruling Elder

☐ Member of _____ Church

Mail to: Presbytery of Boston
% The Rev. Andrew W. Parmelee
281 High Street
Hingham, MA 02043-3357

August 20, 2021

President Joseph R. Biden
The White House
1600 Pennsylvania Avenue NW
Washington, DC 20500

Dear Mr. President,

As organizations and faith groups dedicated to upholding human rights, humanitarian protections, and the rights of refugees, asylees, asylum seekers, stateless people, and all others who have been forcibly displaced, we write to express our support for a robust humanitarian response from the United States and our commitment to assist Afghans in danger, and to implore your administration to expand opportunities for Afghans to seek refuge in the United States.

Since your announcement of the US withdrawal from Afghanistan, [advocates](#), [experts](#), and [veterans](#)' organizations have warned that a humanitarian crisis would be imminent. On August 15th, [Taliban forces](#) took control of Kabul, seeding panic throughout the city and country. We are met with unending accounts of the desperation of Afghans seeking to flee: crowds overflowing the [airfield](#), resulting in avoidable and tragic deaths; Afghans who worked alongside US forces scrambling to [delete](#) their digital history, and seeking resources for disguising their [biometric data](#) for fear of being discovered and targeted by the Taliban; [women](#) having already disappeared from the streets of Kabul, their safety and freedoms slipping away.

On August 16th, you [addressed](#) the public regarding the withdrawal, stating that you “won’t shrink from [your] share of the responsibility” for how the US engaged in Afghanistan. Taking responsibility means ensuring that there continues to be robust protections for vulnerable populations in Afghanistan — including women, girls, LGBTQIA+ people, people with disabilities, and religious and minority groups, such as Sikhs, Hindus, Shiites and those with non-Pashtun ethnic identities — while providing clear pathways to protection for all Afghans seeking refuge from violence. Such pathways include, but are not limited to: evacuating Afghan allies to US territories for processing (until all 18,000 SIV applicants and their loved ones have been evacuated); expanding US refugee resettlement numbers and capacity; working with UNHCR and the international humanitarian community to support emergency aid infrastructure; halting any and all deportations of Afghan nationals in accordance with [UNHCR recommendations](#); designating Afghanistan for Temporary Protected Status; and increasing US asylum processing.

In that same address you stated that “human rights must be at the center of our foreign policy, not the periphery.” The US must not stand by as Afghan civilians and allies suffer. We urge you to continue to support and protect vulnerable Afghans within Afghanistan. At the same time, our organizations, networks, and communities are ready to welcome all Afghans in need of refuge.

Sincerely,

National

A Little Piece Of Light

Action Corps

Action for Palestine

ADL (Anti-Defamation League)

Advocating Opportunity

African Communities Together

Alianza Nacional de Campesinas

Alliance of Asian American Baptist Churches

American Friends Service Committee
American Immigration Council
American Immigration Lawyers Association
American Muslim Bar Association
American Muslim Empowerment Network (AMEN)
Arab American Institute (AAI)
Arab Resource & Organizing Center (AROC)
Armenian-American Action Network
Asian American Legal Defense and Education Fund (AALDEF)
Asian Americans Advancing Justice | AAJC
Asian Pacific American Labor Alliance, AFL-CIO
ASISTA
Asylum Seeker Advocacy Project (ASAP)
AsylumConnect
Auburn
Bethany Christian Services
BiNet USA
Blue Future
Boat People SOS (BPSOS)
Cameroon American Council
Catholic Legal Immigration Network, Inc.
Center for Disability Rights
Center for International Policy
Center for the Study of Hate & Extremism - California State University, San Bernardino
Center for Victims of Torture
Charity & Security Network
Christian Reformed Church Office of Social Justice
Church World Service
Clearinghouse on Women's Issues
Coalition for Civil Freedoms
Coalition on Human Needs
CODEPINK
Columbia Law School Immigrants' Rights Clinic
Common Defense
Congregation of Our Lady of Charity of the Good Shepherd, U.S. Provinces
Cooperative Baptist Fellowship
Cooperative Baptist Fellowship West
Council for Global Equality
Daily Kos
DC Peace Team
Decency & Clarity
Disciples Immigration Legal Counsel
Disciples Refugee & Immigration Ministries
Engage Action
Empowering Pacific Islander Communities (EPIC)
Episcopal Migration Ministries
Ethiopian Community Development Council
Facing Abuse in Community Environments
Faith in Action
Faith in Public Life
Faiths for Safe Water

Familia: Trans Queer Liberation Movement
Feminist Majority Foundation
First Focus on Children
Food Empowerment Project
Foreign Policy for America
Freedom Forward
Freedom Network USA
Friends Committee on National Legislation
GirlForward
Global Exchange
Haitian Bridge Alliance
Hanan Refugees Relief Group
Heartland Human Care Services
HIAS
Human Rights First
ICDR International
Immigrants Rising
Immigration Hub
Indivisible
International Campaign for Arakan
International Civil Society Action Network (ICAN)
International Refugee Assistance Project (IRAP)
International Rescue Committee
IronPac
Islamic Relief USA
J Street
Japanese American Citizens League
Jesuit Refugee Service/USA
Justice Action Center
Justice Democrats
Kandoo
Labor Council for Latin American Advancement
Lambda Legal
Lawyers for Good Government (L4GG)
Leadership Conference of Women Religious
Lights for Liberty
Lutheran Immigration and Refugee Service
MADRE
Maryknoll Office for Global Concerns
Matthew Shepard Foundation
MomsRising/MamásConPoder
MPower Change
Muslim Advocates
National Advocacy Center of the Sisters of the Good Shepherd
National Association of Social Workers
National Council of Churches USA
National Education Association
National Equality Action Team (NEAT)
National Immigrant Justice Center
National Immigration Forum
National Immigration Law Center

National Immigration Litigation Alliance
National Justice for Our Neighbors
National Network for Immigrant & Refugee Rights
National Partnership for New Americans (NPNA)
National Priorities Project at the Institute for Policy Studies
National Religious Campaign Against Torture
National Resource Center on Domestic Violence
New American Economy
Niskanen Center
Oil Change International
Our Revolution
Oxfam America
Peace Training and Research Organization
Planned Parenthood Federation of America
PolicyLink
Polygon Education Fund
Presbyterian Church (U.S.A.)
Presidents' Alliance on Higher Education and Immigration
Progressive Democrats of America
Project On Government Oversight (POGO)
Psychologists for Social Responsibility
Queer Crescent
Rachel Corrie Foundation for Peace and Justice
RAICES
Refugee Advocacy Lab
Refugee Congress
Refugee Council USA
Refugees International
RefugePoint
Revolutionary Love Project
Revolving Door Project
Robert F. Kennedy Human Rights
Servant Partners
Sikh American Legal Defense and Education Fund (SALDEF)
Sikh Coalition
Sisters of Mercy of the Americas Justice Team
Sojourners
SolidarityINFOService
South Asian Americans Leading Together (SAALT)
Southeast Asia Resource Action Center (SEARAC)
Southern Poverty Law Center
Student Clinic for Immigrant Justice
Sunrise Movement
Tahirih Justice Center
Tarjimly
The Advocates for Human Rights
The Anastasis Center for Christian Education and Ministry
The Episcopal Church
The Swell Collective
The United Methodist Church - General Board of Church and Society
The Workers Circle

Their Story is Our Story
Together for Hope
Toora Arsala
U.S. Committee for Refugees and Immigrants
UndocuBlack Network
Union for Reform Judaism
Unitarian Universalist Service Committee
United Methodist Women
UNITED SIKHS
United Stateless
Upwardly Global
USAHello
USC Gould International Human Rights Clinic
Vday
Veterans for American Ideals
Veterans for Peace
Voice for Refuge Action Fund
We Are All America
Welcoming America
Win Without War
Women's Action for New Directions
Women for Afghan Women
Women's March
Women's Refugee Commission
World Education Services
World Relief
Yemeni Alliance Committee
Young Center for Immigrant Children's Rights

State

Asian American Advocacy Fund
Asian American Federation
Asian Americans Advancing Justice | Chicago
Asian Resources Inc
Azerbaijan Society of Maine
Board of Church and Society, Virginia Conference of the United Methodist Church
Broward for Progress
Building Peaceful Bridges
California Immigrant Policy Center
Cambodian Community Association of Maine
Casa Ruby
Central Washington Justice For Our Neighbors
Coalition for Humane Immigrant Rights (CHIRLA)
Colorado Immigrant Rights Coalition
Colorado Immigrant Rights Coalition Action Fund
Cooperative Baptist Fellowship of Texas
Council on American-Islamic Relations, Washington Chapter (CAIR-WA)
Ecumenical Ministries of Oregon
Faith in New Jersey
Fellowship Southwest
Florida Young Democrats

Gateway Community Services Maine
Georgia Muslim Voter Project
HANA Center
High Road Alliance
Immigrant Law Center of Minnesota
Immigrant Legal Advocacy Project
Immigrant Legal Center
Indivisible Northern Nevada
IRIS - Integrated Refugee & Immigrant Services
Isuroon
Justice for Our Neighbors Michigan
Ladder to the Moon Network
Living United For Change (LUCHA)
Louisiana Fair Housing Action Center
Lutheran Family Services Rocky Mountains
Maine Business Immigration Coalition
Maine Equal Justice
Maine Immigrants' Rights Coalition
Maine Women's Lobby
Mainers for Accountable leadership
Make the Road New York
Massachusetts Immigrant and Refugee Advocacy Coalition
Michigan Immigrant Rights Center
Mississippi Center for Justice
Muslim Women's Organization
New York Immigration Coalition
New York Justice for Our Neighbors, Inc.
NH Veterans for Peace
Northwest Immigrant Rights Project
NOVA Friends of Refugees
Oasis Legal Services
Ohio Immigrant Alliance
OneAmerica
OPAWL
Pars Equality Center
Project New Yorker
ProsperityME
Refugee Action Network
Reviving the Islamic Sisterhood for Empowerment (RISE)
Rocky Mountain Immigrant Advocacy Network
SNEUCC/IRATT
SOCIAL ECOLOGICAL EDUCATION-LA (SEE)
South Dakota Voices for Peace
Tennessee Immigrant & Refugee Rights Coalition
The Children's Partnership
The Freedom BLOC
The Restorative Justice Institute of Maine
Transformations CDC
Unified Asian Communities
Washington Immigrant Solidarity Network
Washington State Labor Council

Wind of the Spirit Immigrant Resource Center

Local

Afghan Health Initiative
AIRS
Arab American Civic Council
ARTogether
Asian American Arts Alliance
Asian American Organizing Project (AAOP)
Austin Region Justice for Our Neighbors
Beacon Presbyterian Fellowship
Bethel Community Presbyterian Church (PCUSA)
Border Organizing Project
Burma Refugee Families & Newcomers
Canopy NWA
Capital Area Immigrants' Rights Coalition
Capital Area New Mainers Project
Catholic Charities of Southern New Mexico
Church Without Walls Berkeley
Clergy and Laity United for Economic Justice
Community Impact LAB
Community Refugee & Immigration Services (CRIS)
Comunidades Unidas / Communities United
Connecticut Shoreline Indivisible
Diversity in Health Training Institute
Don't Separate Families
East Bay Refugee and Immigrant Forum
ECDC African Community Center - Denver
Eden United Church of Christ
Edu-Futuro
Episcopal Diocese of Los Angeles - Interfaith Refugee & Immigration Service
Exodus Refugee Immigration, Inc.
Faith in New York
Focus Points Family Resource Center
Harbor House Ministries
Hearts & Homes for Refugees.org
Hope Acts
Human Rights Initiative of North Texas
Iglesia Piedra Viva UMC
Immigrant and Refugee Center of Northern Colorado
Indivisible Marin
Indivisible Nation BK
Ithaca Welcomes Refugees
Jefferson County Immigration Rights Advocates
Journey's End Refugee Services, Inc.
Jubilee Immigration Advocates
Justice for Our Neighbors El Paso
La Puerta Waco
LUCHA Ministries, Inc.
Makom Solel Lakeside
Mid-Minnesota Legal Aid

Middle Eastern Immigrant and Refugee Alliance
Motherland Beauties
NAMI Huntington
New American Pathways
New Bridges Presbyterian Church
New Mainers Resource Center, Portland Adult Education
New Portland Foundation
Nguyen Van Ly Foundation
Northridge Indivisible
Oak Park Temple
Our Revolution South Central Virginia
Pars Equality Center, Los Angeles
Portland Adult Education
Portland ME
Portland Public Schools
Presbytery of Boston, PC (USA)
Program for Torture Victims (PTV)
R Bazaar
ReEstablish Richmond
Refugee Education and Adventure Challenge (REACH)
Refugee Women's Alliance
RefugeeOne
Rivertowns for Refugees
Sampreshan Inc
Social Justice Committee Chair Congregation Ohabai Sholom
The Rian Immigrant Center
United Methodist Sacramento Social Justice Team
Unity Church of San Leandro
USC/SDA Institute for Theatre & Social Change
Vietnam Coalition Against Torture
Welcoming the Stranger
Westchester Jewish Coalition for Immigration
World Relief Chicagoland
World Relief Spokane
Yemeni American Merchants Association
YWCA of Queens

PRESBYTERIAN

CHURCH



(USA)