



Stated Meeting of the Presbytery of Boston

Zoom Meeting

September 28th, 2020

Meeting Packet



Notice of the
Stated Meeting
of the
Presbytery of Boston

Date/Time: September 28 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:

<https://us02web.zoom.us/meeting/register/tZwkceigrz8rGtUAeKQFvvggVL4Rhi8HtRCn>

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

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

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

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

Worship Offering

Our worship offering will be directed to support the Presbyterian Disaster Assistance response to the COVID-19 Pandemic.

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 Adoption of agenda Approval of Minutes Introduction of New Elders Seating of Corresponding Members Welcome from Host Congregation	10
7:10	Worship: Offering – PDA Coronavirus Relief	15
7:25	Remembering the Presbyterian Church in Needham	5
7:30	Trustees (Thatcher Freeborn)	5
7:35	Budget Task Force -First Reading of Budget (Personnel)(Ivy Turner)	15
7:50	Break-out Groups: What do you think of the budget options?	10
8:00	Treasurer (Andrew Parmelee)	10
8:10	Committee on Mission and Congregations (Katie Cole)	5
8:15	Committee on Ministry (Jane Wilson)	10
8:25	Committee on Preparation for Ministry (Kristin Rinehimer)	10
8:35	Report of the Stated Clerk (T. J. DeMarco)	5
8:40	Report of the Resource Presbyter (Cindy Kohlmann)	5
8:45	Nominating Committee (Sarah Hathaway)	5
8:50	Council (Katie Cole)	10
9:00	New Business (only if requested at beginning of meeting)	
9:00	Adjourn	
	<i>* Denotes Order of the day</i> (All other times are guidelines)	

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WORSHIP

CALL TO WORSHIP *English and Arabic* Elder Amgad Beblawi

One: Jesus says, “Where two or three are gathered in my name, I am there among them.”

All: Christ is here.

One: Calling us to the water, beckoning us to the feast,

All: Christ is here.

One: Speaking to our souls, listening to our prayers,

All: Christ is here.

One: Binding us as one body, sending us out in service,

All: Christ is here.

One: Jesus says, “Where two or three are gathered in my name, I am there among them.”

All: Christ is here. Let us worship the Lord.

PRAYER OF THE DAY

Let us pray.

O Lord our God, we give you thanks for the grace that is at work in us through the gift of our baptism—the sign of your threefold name, the communion of your faithful people, the promise of your glorious realm. By the power of your Holy Spirit, poured out upon us in baptism, let your grace and peace grow in us, until we gather at your heavenly throne to give you thanks and praise forever; through Jesus Christ our Lord. **Amen.**

HYMN “Guide Me, O Thou Great Jehovah”

Guide me, O thou great Jehovah, pilgrim through this barren land. I am weak, but thou art mighty. Hold me with thy powerful hand. Bread of heaven, bread of heaven, feed me till I want no more. Feed me till I want no more.

Open now the crystal fountain, whence the healing stream doth flow. Let the fire and cloudy pillar lead me all my journey through. Strong deliverer, strong deliverer, be thou still my strength and shield. Be thou still my strength and shield.

When I tread the verge of Jordan, bid my anxious fears subside. Death of death, and hell’s destruction, land me safe on Canaan’s side. Songs of praises, songs of praises, I will ever give to thee; I will ever give to thee.

INVITATION TO CONFESSION *Indonesian and English* Rev. Jelty Ochotan

As the apostle Paul reminds us, love is what fulfills the law.

We do not always love God with whole hearts or love our neighbors as ourselves.

But God loves us faithfully.

With the confidence of beloved children,

let us confess our sins before God and neighbor.

PRAYER OF CONFESSION

Forgiving God,

You teach us to seek reconciliation with those who have wronged us; for, above all else, we are to love one another. But we let resentment smolder until anger flares, destroying any chance of peace. We blame others and refuse to repent. Grant us grace, we pray. Make space in our wounded hearts for the possibility of forgiveness, and teach us to turn toward others in love as you have turned toward us. Hear us as we pray in silence.

Moment for Silent Confession

ASSURANCE OF PARDON

The mercy of the Lord is from everlasting to everlasting. In the name of Jesus Christ, we are forgiven!
Amen.

HYMN “May the God of Hope Go With Us / Canto de esperanza”

Dios de la esperanza, danos gozo y paz! Al mundo en crisis, habla tu verdad. Dios de la justicia, mándanos tu luz, luz y esperanza en la oscuridad. Oremos por la paz, cantemos de tu amor. Luchemos por la paz, fieles a ti, Señor.

May the God of hope go with us every day, filling all our lives with love and joy and peace. May the God of justice speed us on our way, bringing light and hope to every land and race. Praying, let us work for peace; singing, share our joy with all; working for a world that's new, faithful when we hear Christ's call.

PRAYERS OF INTERCESSION Elder Chase Grogan

With one mind in Christ, and one heart in the Spirit, let us pray to the Lord of heaven and earth. Lord, in your mercy, **hear our prayer.**

In the name of Jesus, we pray for the church . . .

Let your church be a temple of forgiveness and a sanctuary for all who are in trouble.

Be near to us when we gather in Christ's name. Lord, in your mercy, **hear our prayer.**

In the name of Jesus, we pray for the earth . . .

Act with compassion to bring to an end the bitter plagues that are destroying us:

wash away the stain of pollution in the land. Lord, in your mercy, **hear our prayer.**

In the name of Jesus, we pray for all nations . . .

Bring down oppressive powers and regimes; strengthen leaders who work for justice and peace; defend all exiles, refugees, and victims of war. Lord, in your mercy, **hear our prayer.**

In the name of Jesus, we pray for this community . . .

Show us how to love one another and live in peace. Keep our neighborhoods and streets free of violence; protect our families and homes from all harm. Lord, in your mercy, **hear our prayer.**

In the name of Jesus, we pray for loved ones . . .

By your saving, healing, liberating grace, help those who are weak and suffering; give life to those who turn to you in need. Lord, in your mercy, **hear our prayer.**

Enable us, O God, by the power of your Spirit, to live our lives in a way that is worthy of the gospel, to the glory of the name that is above all names, Jesus Christ our Lord. **Amen.**

INVITATION TO OFFERING Rev. T.J. DeMarco

I appeal to you, brothers and sisters, to present yourselves as a living sacrifice, holy and acceptable to God. Let us offer our lives to the Lord.

PRAYER OF DEDICATION

Merciful and gracious God, you abound in steadfast love and faithfulness. With gratitude, we bring our gifts to you. Bless these gifts and bless our lives that together we may share your mercy and grace for the world you dearly love. **Amen.**

DOXOLOGY Played by Virtual Joy Bells
Westlake Hills Presbyterian Church in Austin, TX

SENDING BENEDICTION “The Lord Bless You”

Sung by Central Presbyterian Church in Austin, TX



Administrative Commission for the Presbyterian Church in Needham

The AC met with the Session of the Presbyterian Church in Needham beginning in January of this year, to help the church prepare for the conclusion of its ministry on June 14, 2020. We could not have anticipated at that time that a global pandemic would disrupt all of the plans for providing for closure and pastoral care to the members of the church. The AC consisted of Rev. Trina Portillo, chair; RE Arnold Rots, clerk; and Thatcher Freeborn, Trustee advisor. Stated Clerk TJ DeMarco also attended several meetings and provided logistical support to the AC and Session.

The AC commends the work of the PCN session, Mark Hellberg, Peggy Hellberg, Sandra Robinson, and Carol Patey, who, along with pastor Kate Carlisle, carried out the difficult work of addressing church finances, a detailed church inventory, separation plans for the employees of the church, and put together the closing worship service on Zoom. While the inability to gather in-person for the final worship service was an unfortunate result of the COVID-19 restrictions, the Presbytery of Boston did gather virtually for a celebration of the life and ministry of the Presbyterian Church in Needham.

Founded in 1887 as the Scotch Presbyterian Church, primarily consisting of Nova Scotian Gaelic-speaking immigrants in downtown Boston, the church moved to Needham in 1957. PCN continued to faithfully serve God and the surrounding community throughout its 133 years of ministry. The building is now held in trust by the Presbytery, and we continue to seek new ways that it can be used to further the work of God's kin-dom in the world.

The members of the Administrative Commission respectfully ask that the AC be dissolved by the Presbytery, with thanks to its members.



Prepared by BTF members:

Ivy Jones Turner, Moonsu Han, Andrew Woodhall Parmelee, and Mark Wells

Introduction:

The Council Budget Task Force (BTF) was created by Council to develop a balanced budget for the Presbytery of Boston (POB) for the 2021 year. The purpose of this report is present three options for the 2021 budget prepared by the BTF. There are some assumptions inherent in each of these options listed below. Some of these assumptions may or may not be realistic. For example: Can the Presbytery be effective and fulfill its mission without a Resource Presbyter or some other similar resource in a leadership position?

Attached to this document is the budget options in the same format as the Presbytery Budget is traditionally presented. To ease the discussion of the options, the essential numbers are presented in this document so that the concept can be more easily grasped.

Assumptions:

For Option #1

1. The current Resource Presbyter has indicated that she will not be renewing her contract with POB. It is proposed that this position will not be in the 2021 budget
2. The Communications Coordinator position will not be renewed.
3. The remaining staff positions will work at 50% time, which is the current work load.
4. Presbytery Membership will be 1974 members
5. Stewardship, newsletter, website and other communications done by the Stated Clerk or someone else.
6. No changes Committee or Admin expenses
7. Anticipate reduction of audit expenses to \$3,900

For Option #2

1. The current Resource Presbyter has indicated that she will not be renewing her contract with POB. It is proposed that this position will not be in the 2021 budget
2. The Communications Coordinator position will not be renewed.
3. The remaining staff positions will be reduced to 40% of the current work load.
4. Presbytery Membership will be 1974 members
5. Stewardship, newsletter, website and other communications done by the Stated Clerk or someone else.
6. No changes to Committee or Admin expenses
7. Anticipate reduction of audit expenses to \$3,900

For Option #3

1. The current Resource Presbyter has indicated that she will not be renewing her contract with POB. It is proposed that this position will not be in the 2021 budget
2. The Communications Coordinator position will not be renewed.
3. The remaining staff positions will be reduced to 30% of the current work load.
4. Presbytery Membership will be 1974 members
5. Stewardship, newsletter, website and other communications done by the Stated Clerk or someone else.
6. No changes to Committee or Admin expenses
7. Anticipate reduction of audit expenses to \$3,900
8. It is recommended that if this option is chosen, then the 2022 per capita should be reduced.

2021 Budget Proposals:

	Budget	Option #1	Option #2	Option #3
Revenues	2020	2021	2021	2021
Per Capital Receipts	\$ 115,640	\$ 110,544	\$ 110,544	\$ 110,544
Individual Contributions	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Unrestricted-Shared Mission	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000
Transfer from Trustee Funds Released for Operations ⁽¹⁾ (DOES NOT include \$11,190 cash balance as of 1/1/20)	\$ 77,157	\$ -	\$ -	\$ -
Transfer from Trustee Funds	\$ 722	\$ 720	\$ 720	\$ 720
Fundraising	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 223,519	\$ 136,264	\$ 136,264	\$ 136,264
Expenses	2020	2021	2021	2021
<u>Personnel</u>				
Treasurer Salary	\$ 21,012	\$ 21,012	\$ 16,810	\$ 12,607
Treasurer FICA (7.65%)	\$ 1,607	\$ 1,607	\$ 1,607	\$ 964
Stated Clerk Salary	\$ 31,182	\$ 31,182	\$ 26,946	\$ 18,709
Stated Clerk FICA (7.65%)	\$ 2,385	\$ 2,385	\$ 2,385	\$ 1,431
Stated Clerk 403b	\$ 4,000	\$ 4,000	\$ 4,000	\$ 2,400
Recording Clerk	\$ 674	\$ -	\$ -	\$ -
Resource Presbyter Salary & Offset	\$ 41,099	\$ -	\$ -	
Resource Presbyter Pension	\$ 4,788	\$ -	\$ -	\$ -
Communications Coordinator - Salary	\$ 30,000	\$ -	\$ -	\$ -
Communications Coordinator - FICA	\$ 2,295	\$ -	\$ -	\$ -
Communications Coordinator - 403b	\$ 4,000	\$ -	\$ -	\$ -
Total Personnel	\$ 143,043	\$ 60,187	\$ 48,950	\$ 36,112
Total Office and Committee	\$ 20,511	\$ 12,511	\$ 12,511	\$ 12,511

Total G&A	\$ 10,735	\$ 10,135	\$ 10,135	\$ 10,135
Total Other	\$ 26,948	\$ 26,100	\$ 26,100	\$ 26,100
Total Mission Support ⁽²⁾	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000
Total Operating Expenses (YAV payroll support & payroll removed)	\$ 226,236	\$ 128,933	\$ 117,696	\$ 104,858
Budget Surplus/(Deficit) from Operations	\$ (2,717)	\$ 8,787	\$ 20,024	\$ 31,406

Summary:

In the table above, the projection for the 2020 budget is a shortage of \$2,717 even after a transfer of funds from the Trustees. Option #1 shows a surplus of \$8,787 Option #2 gives a surplus of \$20,024 and Option #3 gives a surplus of \$31,406. None of these options require a transfer of funds from the Trustees. While these options do meet the criteria that the BTF was given, it is yet to be determined if they are realistic and doable. The recommendation of the BTF is that if Option #3 is chosen, then in the following year, the Per Capita for the member churches should be significantly reduced. Since not all of the detail was included in this document, the numbers may not always be logical. See the attached spreadsheet for the actual and complete numbers.

Presbytery of Boston - Budget Scenario Worksheet

Approved 2020 Budget

Assume all personnel at 50%(20 hrs/wk)
Membership @ 2,065

Option 1

No CC or RP, staff @ 50% (20 hrs/wk)
Membership @ 1974 (as reported to PCUSA)
Mission -\$5k lower donations (covid19)
Stewardship, newsletter, website, etc. done by SC?
No changes Committee or Admin exp
Anticipate discount of audit to \$3,900

Option 2

No CC or RP, staff @ 40% (16 hrs/wk)
Membership @ 1974 (as reported to PCUSA)
Mission -\$5k lower donations (covid19)
Stewardship, newsletter, website, etc. done by SC?
No changes Committee or Admin exp
Anticipate discount of audit to \$3,900

Option 3

No CC or RP @ 30% (12 hrs/wk)
Membership @ 1974 (as reported to PCUSA)
Mission -\$5k lower donations (covid19)
Stewardship, newsletter, website, etc. done by SC?
No changes Committee or Admin exp
Anticipate discount of audit to \$3,900

Revenues	2020	% Rev		2021	% Rev		2021	% Rev		2021	% Rev	
Per Capital Receipts	\$ 115,640	51.7%		\$ 110,544	81.1%		\$ 110,544	81.1%		\$ 110,544	81.1%	
Individual Contributions	\$ 5,000	2.2%		\$ 5,000	3.7%		\$ 5,000	3.7%		\$ 5,000	3.7%	
Unrestricted-Shared Mission	\$ 25,000	11.2%		\$ 20,000	14.7%		\$ 20,000	14.7%		\$ 20,000	14.7%	
Transfer from Trustee Funds Released for Operations ⁽¹⁾ (DOES NOT include \$11,190 cash balance as of 1/1/20)	\$ 77,157	34.5%		\$ -	0.0%		\$ -	0.0%		\$ -	0.0%	
Transfer from Trustee Funds	\$ 722	0.3%		\$ 720	0.5%		\$ 720	0.5%		\$ 720	0.5%	
Fundraising	\$ -	0.0%		\$ -	0.0%		\$ -	0.0%		\$ -	0.0%	
Total Revenues	\$ 223,519	100.0%		\$ 136,264	100.0%		\$ 136,264	100.0%		\$ 136,264	100.0%	
Expenses	2020	% Rev		2021	% Rev		2021	% Rev		2021	% Rev	
<u>Personnel</u>												
Treasurer Salary	\$ 21,012	9.4%	\$20.204/hr	\$ 21,012	15.4%	\$20.204/hr @50%	\$ 16,810	12.3%	\$20.204/hr @40%	\$ 12,607	5.6%	\$20.204/hr @30%
Treasurer FICA (7.65%)	\$ 1,607	0.7%		\$ 1,607	1.2%		\$ 1,286	0.9%		\$ 964	0.4%	
Stated Clerk Salary	\$ 31,182	14.0%	\$29.983/hr	\$ 31,182	22.9%	\$29.983/hr @50%	\$ 24,946	18.3%	\$29.983/hr @40%	\$ 18,709	8.4%	\$29.983/hr @30%
Stated Clerk FICA (7.65%)	\$ 2,385	1.1%		\$ 2,385	1.8%		\$ 1,908	1.4%		\$ 1,431	0.6%	
Stated Clerk 403b	\$ 4,000	1.8%		\$ 4,000	2.9%		\$ 4,000	2.9%		\$ 2,400	1.1%	
Recording Clerk	\$ 674	0.3%		\$ -	0.0%		\$ -	0.0%		\$ -	0.0%	
Resource Presbyterian Salary & Offset	\$ 41,099	18.4%	\$39.518/hr	\$ -	0.0%		\$ -	0.0%		\$ -	0.0%	
Resource Presbyterian - D&D (premium to BoPensions)	\$ 4,788	2.1%		\$ -	0.0%		\$ -	0.0%		\$ -	0.0%	
Communications Coordinator - Salary	\$ 30,000	13.4%	\$28.846/hr	\$ -	0.0%		\$ -	0.0%		\$ -	0.0%	
Communications Coordinator - FICA	\$ 2,295	1.0%		\$ -	0.0%		\$ -	0.0%		\$ -	0.0%	
Communications Coordinator - 403b	\$ 4,000	1.8%		\$ -	0.0%		\$ -	0.0%		\$ -	0.0%	
Total Personnel	\$ 143,043	64.0%		\$ 60,187	44.2%		\$ 48,950	35.9%		\$ 36,112	16.2%	
<u>Office & Committee Expenses</u>												
Presbytery Council/Training and Development	\$ 300	0.1%		\$ 300	0.2%		\$ 300	0.2%		\$ 300	0.1%	
Committee on Preparation for Ministry	\$ 3,000	1.3%		\$ 3,000	2.2%		\$ 3,000	2.2%		\$ 3,000	1.3%	
Committee on Ministry	\$ 4,000	1.8%		\$ 4,000	2.9%		\$ 4,000	2.9%		\$ 4,000	1.8%	
Committee Resources (Pdres, COR, Nom)	\$ -	0.0%		\$ -	0.0%		\$ -	0.0%		\$ -	0.0%	
Permanent Judicial Commission	\$ 250	0.1%		\$ 250	0.2%		\$ 250	0.2%		\$ 250	0.1%	
Treasurer Office Expense	\$ 1,943	0.9%		\$ 1,943	1.4%		\$ 1,943	1.4%		\$ 1,943	0.9%	
Moderator Office Expense	\$ 1,200	0.5%		\$ 1,200	0.9%		\$ 1,200	0.9%		\$ 1,200	0.5%	
Stated Clerk Reimbursable Expenses	\$ 1,818	0.8%		\$ 1,818	1.3%		\$ 1,818	1.3%		\$ 1,818	0.8%	
Resource Presbyterian Reimbursable Expenses	\$ 6,000	2.7%		\$ -	0.0%		\$ -	0.0%		\$ -	0.0%	
Communications Coordinator Reimbursable Expenses	\$ 2,000	0.9%		\$ -	0.0%		\$ -	0.0%		\$ -	0.0%	
Total Office and Committee	\$ 20,511	9.2%		\$ 12,511	9.2%		\$ 12,511	9.2%		\$ 12,511	5.6%	
<u>General and Administrative</u>												
Audit	\$ 4,500	2.0%		\$ 3,900	2.9%		\$ 3,900	2.9%		\$ 3,900	1.7%	
Web Site Expense	\$ 100	0.0%		\$ 100	0.1%		\$ 100	0.1%		\$ 100	0.0%	
Insurance and Phone	\$ 6,135	2.7%		\$ 6,135	4.5%		\$ 6,135	4.5%		\$ 6,135	2.7%	
Staff Conferences	\$ -	0.0%		\$ -	0.0%		\$ -	0.0%		\$ -	0.0%	
Total G&A	\$ 10,735	4.8%		\$ 10,135	7.4%		\$ 10,135	7.4%		\$ 10,135	4.5%	
<u>Other Expenses</u>												
Per Capita: General Assembly (\$8.95); Synod of NE (\$4.10)	\$ 26,948	12.1%		\$ 26,100	19.2%		\$ 26,100	19.2%		\$ 26,100	11.7%	
POB - General Assembly 2020 Expenses	\$ -	0.0%		\$ -	0.0%		\$ -	0.0%		\$ -	0.0%	
Total Other	\$ 26,948	12.1%		\$ 26,100	19.2%		\$ 26,100	19.2%		\$ 26,100	11.7%	
<u>Mission Support ⁽²⁾</u>												
Congregations	\$ 12,500	5.6%		\$ 7,500	5.5%		\$ 7,500	5.5%		\$ 7,500	3.4%	
Presbytery	\$ 12,500	5.6%		\$ 12,500	9.2%		\$ 12,500	9.2%		\$ 12,500	5.6%	
Total Mission Support ⁽²⁾	\$ 25,000	11.2%		\$ 20,000	14.7%		\$ 20,000	14.7%		\$ 20,000	8.9%	
Total Operating Expenses	\$ 226,236	101.2%		\$ 128,933	57.7%		\$ 117,696	52.7%		\$ 104,858	46.9%	
<i>(2021 budgets have YAV payroll support & payroll removed)</i>												
Budget Surplus/(Deficit) from Operations	\$ (2,717)			\$ 7,331			\$ 18,568			\$ 31,406		
2020 Budget was balanced by transfer of \$77,157 from Trustees assets for operation.				\$ -			\$ -			\$ -		
				no transfer from Trustee Funds			no transfer from Trustee Funds			no transfer from Trustee Funds		

⁽¹⁾ <u>Unrestricted Assets Released for Operations:</u>		\$ 77,157	amount approved	This option retains the current staff level for the		
General Assembly Fund	\$	-		Treasurer & SC	This option reduces T & SC to 40% time	This option reduces T & SC to 30% time
Fort Square Fund	\$	77,157		Will RP position be left vacant for 2021? (savings?)	(same q)	(same q)
				Will PoB conduct mission study to identify RP?	(same q)	(same q)
				How address vision, daily Q, admin mgmt?	(same q)	(same q)
Total	\$	77,157		Who to work w/Personnel to id job des for RP if start search?	(same q)	(same q)
				Council Work w/Personnel to revise SC, T job descr. priorities	(same q)	(same q)
						If select option, reduce 2022 Per Capita

FOR INFO ONLY

Non Operating Expenses

PoB Operating Fund Cash Balance 1/1/2020 ⁽¹⁾	\$	11,190	\$ -	*TBD if 1/1/2021 will have cash balance	\$ -	*TBD if 1/1/2021 will have cash balance	\$ -	*TBD if 1/1/2021 will have cash balance
Total Non Operating Expenses	\$	11,190	\$ -		\$ -		\$ -	

⁽²⁾ Previously labeled Church Unified Mission; may be used for operations



Respectfully Submitted,
Rev. Meagan Manas, Personnel Committee Chair

Over the past five months, members of the Personnel Task force (Jean Southard, Beverly Shank, Rick Otty and Jeff Ferguson, Chaired by Meagan Manas) have completed the following tasks:

- Drawn on the expertise of HR professionals in the Presbytery to compose interview questions and strategy.
- Worked with all Presbytery staff (Resource Presbyter, Stated Clerk, Treasurer, and Communications Coordinator) to gather information about their regular work hours, division of time, and tasks they manage.
- Interviewed all Presbytery staff with opportunity to reflect on past experience, questions, concerns and other ideas as we approach a possible new staffing model in the Presbytery.

In August, Presbytery Council created an official Personnel Committee, comprised of the same members, to serve for one year ending December 2021. Before that time it is recommended that Personnel be made a Presbytery Committee rather than a Committee of Council.

Our task force formed with urgency in the midst of a global pandemic to understand the work of the Presbytery's paid staff and stipend officers, and to identify important staff functions. Even though we have completed this work, the budgets presented by the Budget and Strategy Task Force do not provide a way to cover these tasks. We were instructed by B&ST to compile job descriptions to go with the two proposed budgets. They follow in the attachment to this report.

Meeting between Pres. of Northern New England and Presbytery of Boston, Sept. 17th, 2020
Re: Looking ahead to 2021 after the loss of our shared Resource Presbyter

Participants: Cindy Kohlmann, Pres. of Boston; Personnel Committee members Jean Southard HR and Beverly Shank RE; PNNE Leadership Committee members: Carl Hilton VanOsdall, Pastor Barre VT Pres. Church, Scott DeBlock, interim Pastor Portland ME Congregational Church and a Synod committee member, Jeanine Cunningham, Clerk of Old South Presbyterian Church, Newburyport MA

Carl led the meeting with prayer and informally moderated the proceedings.

Scott stated there are two major categories to discuss.

Short Term—what to do immediately when Cindy leaves the position of Resource Presbytery for both Presbyteries and whether Ben Chicka's duties can be handled.

Long Term—what is the feasibility of merging the two Presbyteries and what is the process.

He knows from his Synod work that a model for merging exists since Cayuga, Allegheny and now recently New Jersey (7 Presbyteries into 4) have gone through the process. It has taken NJ about two years to get a proposal that will be voted upon this weekend at Synod and then submitted to GA. He suggested our hiring a "Transitional Presbyter" to shepherd the process. The vision of each Presbytery and its churches needs to be honored and melded, so the process ends up not being just a "re-arranging of the deck chairs on the Titanic".

Jean related the background of the PofB Personnel Committee and its discussion of a possible merger. Beverly related that the former P of B YAV Program had some history with PNNE through resources, field trips and a recent volunteer at Eliot Church in Lowell. A regional YAV program had been discussed.

Cindy felt the P of B Council indicated interest in exploring a merger last fall. Covid 19 has essentially erased the argument of distance driving to Presbytery Assemblies, as all have experience with virtual meetings after covid-19. Council and PNNE's Leadership Committee would be the appropriate bodies to further explore possibilities. She also stated that Presbytery of Southern New England may not be interested in a merger due in part to their larger churches, strong financial status and NYC orientation, and also their history of not being willing to participate in programs offered by NNE and BP.

Funding for a part-time Communications position might be possible from the PNNE level funded budget which included Cindy's position. Observing the PofB Budget Task Force's charge of a balanced budget, the Personnel Committee has not recommended funding that Communications position next year, but it recognized P of B's continuing need for technology support. Cindy felt that Ben Chicka's 20 hour per week proposed job description could be streamlined and that he could offer some of the administrative help that will be needed when she leaves. Cindy also stated that there could be Synod financial support for the Transitional Presbyter position to aid our joint Presbyteries in a "deeper shared ministry in New England." On 9/28 PofB will vote on a proposal to use income from the Trustees funds for certain budgetable uses.

Cindy indicated that more important than immediately finding a shared Transitional Presbyter (or Resource Presbyter) is getting a communications or administrative assistant staff person in place by the beginning of the year.

These action items resulted from the meeting:

- Scott DeBlock will bring the idea of the merger to Synod this weekend and ask about funding for a shared Interim Executive Presbyter to facilitate exploring such a merger.
- Ask PNNE Leadership Committee and PofB Council to envision and explore merging.
- PNNE will determine the need for a part time Communications position.
- Ask Presbyteries to discuss the need for a Transitional Presbyter and a joint search committee.



Andrew W. Parmelee, Treasurer

With this memo you will find the treasurer's income/expense report of Presbytery's operating account through August 31, 2020 along with the mission report of church support for Presbytery during the same period. The second page of the income/expense report has the Trustees' balance sheet as of the same date. Also with this report is the treasurer's income/expense report for the YAV account through the end of the last day of July 2020.

Included too are the CPA's reports of the 2019 reviews of the Presbytery's operating account, the Trustees' accounts and the YAV account.

I will make a few brief comments on these reports at the stated meeting.

However, if you have any questions or comments concerning these reports please ask them at the meeting or, perhaps even better, contact me by phone at 617-967-0430 or by email at awparmelee@comcast.net anytime.

Presbytery of Boston

<i>Per Capita and Mission Budget for 2020</i>			<i>Budget</i>		<i>Actual - August 31, 2020</i>	
<i>I. Per Capita and Mission Resources:</i>	2020	% Budget	2020	% Budget		
1) Member Church <i>Per Capita</i> (formerly Unified Mission)	\$ 115,640	46.5%	\$ 67,097	58.0%	<u>Balances</u>	
2) Transfer from Trustee Funds - Awards, Grants, Loans (as awarded)	\$ -	0.0%	\$ 38,425	0.0%		
3) Transfer from Fort Square Settlement Proceeds	\$ -	0.0%	\$ 20,000	0.0%	Checking	\$ 39,518
4) Transfer from Trustee Funds (5 Yr Rolling Avg of Interest Income)	\$ 722	0.3%	\$ -	0.0%	Savings	\$ 227
5) YAV Payroll Support	\$ 25,190	10.1%	\$ 14,694	58.3%	8/31/20	<u>\$ 39,746</u>
6) Individual Gifts	\$ 5,000	2.0%	\$ 3,141	62.8%		
7) Unrestricted-Shared Mission	\$ 25,000	10.1%	\$ 16,929	67.7%		
8) Designated/Directed Mission (as gifted)	\$ -	0.0%	\$ 9,108	0.0%		
9) Presbytery Loose Offering (as received)	\$ -	0.0%	\$ 568	0.0%		
10) Unrestricted fundraising/Operational Donations (as awarded)	\$ 77,157	31.0%	\$ -	0.0%		
11) Transfer from Trustees - Needham Building Manager			\$ 11,501			
RESOURCES Total:	\$ 248,709	100.0%	\$ 181,463	73.0%		
<i>II. Per Capita and Mission Disbursements:</i>	2020	% Budget	2020	% Budget		
A. Congregational Mission Programs	\$ 12,500	5.0%	\$ 41,425	16.5%	01/01/19	\$ 60,482
1) POB Shared Mission Programs	\$ 12,500	5.0%	\$ -	0.0%	Income	\$ 237,403
2) Shekinah Fellowship - Natick	\$ -	0.0%	\$ 14,500	0.0%	Disburse	\$ (258,139)
3) Shekinmah Fellowship - Brockton	\$ -	0.0%	\$ 2,000	0.0%	8/31/20	<u>\$ 39,746</u>
4) Shekinah Fellowship - Marlborough	\$ -	0.0%	\$ 2,000	0.0%		
5) Shekinah Fellowship - Waltham	\$ -	0.0%	\$ 2,000	0.0%	<u>Funds</u>	
6) Whitinsville Church	\$ -	0.0%	\$ 425	0.0%	Operating	\$ (11,146)
7) Newton Presbyterian Church - PoB Grant	\$ -	0.0%	\$ 2,500	0.0%	Invest Inc	\$ -
8) PoB Young Adult Volunteers	\$ -	0.0%	\$ 15,000	0.0%	Peace Offer	\$ 1,566
9) Designated - Directed Missions	\$ -	0.0%	\$ 3,000	0.0%	PJC	\$ 500
B. Other Mission Programs	\$ 12,500	5.0%	\$ 6,676	53.4%	Youth Tri.	\$ 3,371
1) PoB Shared Mission Programs	\$ 12,500	5.0%	\$ -	0.0%	Pentecost	\$ 731
2) MA Council of Churches	\$ -	0.0%	\$ -	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	\$ 20,505
8) PC(USA) - Youth Connection and Youth Triennium	\$ -	0.0%	\$ -	0.0%	PDA	\$ 350
9) Presbytery Loose Offering (other - Funded by I9)) (as received)	\$ -	0.0%	\$ 568	0.0%	Covid-19	\$ 3,000
10) Designated/Directed Mission (other- Funded by I8) (as gifted)	\$ -	0.0%	\$ 6,108	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%		<u>\$ 39,746</u>
C. Presbytery Staff, Officer and Office Expenses	\$ 191,928	76.3%	\$ 131,918	68.7%		
1) Moderator of Presbytery - Expenses	\$ 1,200	0.5%		0.0%		
2) Treasurer - Salary	\$ 21,012	8.4%	\$ 14,008	66.7%		
3) Treasurer - Related Expenses (Office and FICA)	\$ 3,550	1.4%	\$ 1,835	51.7%	<u>Other Income</u>	
4) Stated Clerk - Salary	\$ 31,182	12.4%	\$ 20,788	66.7%	Investment	\$ -
5) Stated Clerk - Related Expenses (FICA, Travel & Office, 403b)	\$ 8,203	3.3%	\$ 3,719	45.3%	Grants	\$ 25,000
6) Recording Clerk - Stipend	\$ 674	0.3%	\$ -	0.0%	Funds Crs.	\$ 3,000
7) Audit Expenses	\$ 4,500	1.8%	\$ -	0.0%	Oper. Crs.	\$ 27,940
8) Resource Presbyter - Salary and Offset	\$ 41,099	16.3%	\$ 27,399	66.7%		<u>\$ 55,940</u>
9) RP - Reimbursable Exps (CE, Mileage, Meals, Phone) & D&D, Pension	\$ 10,788	4.3%	\$ 8,392	77.8%		
10) Insurances and phone services	\$ 6,135	2.4%	\$ 1,873	30.5%	<u>Other Disbursements</u>	
11) Communications Coordinatoer - Salary	\$ 30,000	11.9%	\$ 20,000	66.7%	Funds Disb	\$ 1,400
12) Communications Coordinator - Related Exps (FICA, Benefits, Exps }	\$ 8,295	3.3%	\$ 7,530	90.8%	403(b).	\$ (250)
13) YAV Site Coordinator - Salary	\$ 23,400	9.3%	\$ 13,650	58.3%	Oper Disb	\$ 24,399
14) YAV Site Coordinator - Related Expenses (FICA)	\$ 1,790	0.7%	\$ 1,044	58.3%	Grants	\$ 25,000
15) PoB Web Site Support and Training	\$ 100	0.0%	\$ 180	180.0%		<u>\$ 50,549</u>
16) Needham Building Manager			\$ 10,683			
17) Needham Building Manager - Related Expenses (FICA, Exps)			\$ 817			
D. Presbytery Committees	\$ 7,550	3.0%	\$ 1,013	13.4%		
1) Presbytery Council/Training and Development	\$ 300	0.1%	\$ 653	217.7%		
2) Committee on Preparation for Ministry	\$ 3,000	1.2%	\$ 201	6.7%		
3) Committee on Ministry	\$ 4,000	1.6%	\$ 159	4.0%		
4) Committee Resources (Pers, COR, Nom)	\$ -	0.0%	\$ -	0.0%		
5) Permanent Judicial Commission	\$ 250	0.1%		0.0%		
E. GA and Synod Per Capita and Connectional Expenses	\$ 26,948	10.7%	\$ 26,557	98.5%		
1) Connectional Support to General Assembly and The Synod of the NE	\$ 26,948	10.7%	\$ 26,557	98.5%		
2) POB - General Assembly 2020 Expenses	\$ -	0.0%		0.0%		
DISBURSEMENTS Total:	\$ 251,426	100.0%	\$ 207,589	82.6%		
Surplus/(Deficit)	\$ (2,717)		\$ (20,736)			

2020 Per Capita

GA - \$ 8.95
Synod - \$ 4.10
Pres - \$ 42.95

2,056 members

Presbytery of Boston - Board of Trustees Funds

Actual - July 31, 2020

<u>Restricteed Cash, Investments and Loans</u>	<u>Market Value</u>
Cash	\$ 70,519.15
Savings	\$ 73,773.25
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	\$ 1,162,808.68
Cash	\$ 8.08
Operating Loans	
Worcester	\$ 7,921.94
Investment Loans	
BCLP	\$ 25,000.00
	\$ 1,635,031.10

Restricted Funds

Trustee Fund - Loans to Churches	\$ 7,921.94
Trustee Fund - Restricted Operating	\$ 220,431.50
Kneeland Fund - Regular	\$ 5,198.91
Kneeland Fund - Special	\$ 1,522.68
Presbytery Congregational Development Fund	\$ 34,568.46
Minister's Emergency Fund	\$ 38,302.45
John Gilchrist Fund	\$ 24,802.50
The Robie Fund (\$ 40,000 minimum permanent fund)	\$ 58,361.30
The Lynn Redevelopment Fund (\$ 174,545 minimum permanent fund)	\$ 310,576.46
Roxbury Presbyterian Church Reserve Fund	\$ 20,000.00
East Boston Funds	
Continuing Education (\$ 200,000 minimum permanent fund)	\$ 288,674.62
Equity Sharing	\$ 338,088.53
Missions	\$ 109,966.41
Elizabeth Pultz Fund	\$ 10,486.92
Ft. Square Fund	\$ 85,951.15
Needham Fund	\$ 32,384.48
Undistributed Accrued Income	\$ 3,560.64
Change in Value of Investments (decrease in value distributed 12-31-18)	\$ 8,778.47
Agnes Young Fund	\$ 35,453.68
	\$ 1,635,031.10

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.

2020 Per Capita Apportionment and Member Church Mission Pledges and Gifts								YTD - August					
CHURCH	Per Capita Share	Ind Gifts	Per Capita PAID	Presbytery Mission	Designated Mission		2019 Per Capita	2019 UR Miss	Total Presbytery	Synod Pledge	Total Synod	GA Pledge	Total GA
Covenant	\$ 2,968												
			\$ 1,484	\$ 2,100					\$ 3,584				
Fourth	\$ 9,128		\$ 4,000	\$ 1,000	\$ 2,000				\$ 7,000				
Hyde Park	\$ 2,576		\$ 1,575						\$ 1,575				
Pr Iglesia	\$ 2,744								\$ -				
Roxbury	\$ 6,216		\$ 3,108				\$ 3,528		\$ 6,636				
Brookline	\$ 3,528		\$ 3,528	\$ 472					\$ 4,000				
Korean	\$ 19,320		\$ 9,565		\$ 3,000				\$ 12,565				
TPCGB	\$ 2,184			\$ 2,500									
	affirmed		\$ 2,184	\$ 2,500	\$ 4,108			\$ 2,000	\$ 10,792				
Burlington	\$ 6,944		\$ 4,051	\$ 5,831					\$ 9,882				
Cambridge	\$ 2,912		\$ 1,456	\$ 544					\$ 2,000				
Clinton	\$ 4,200		\$ 3,625						\$ 3,625				
	affirmed												
Good Shp	\$ 3,472		\$ 2,312				\$ 387		\$ 2,699				
Natick	\$ 6,944								\$ -				
Needham	\$ 3,920		\$ 3,920						\$ 3,920				
Newton	\$ 2,968		\$ 2,968	\$ 982					\$ 3,950				
F Quincy	\$ 8,456		\$ 5,560						\$ 5,560				
YngSang	\$ 4,032								\$ -				
Somerv'l	\$ 2,016		\$ 2,016						\$ 2,016				
Sudbury	\$ 8,064			\$ 2,000									
	affirmed		\$ 4,032	\$ 1,000					\$ 5,032				
Whitinsv'l	\$ 5,152		\$ 5,152	\$ 500					\$ 5,652				
Worcester	\$ 5,544		\$ 2,642						\$ 2,642				
Ind Gifts		\$ 3,500											
		\$ 3,141											
Total PC	\$ 113,288												
Total			N/A	\$ 4,500	\$ -		N/A	N/A					
Total Rec			\$ 63,178	\$ 14,929	\$ 9,108		\$ 3,915	\$ 2,000	\$ 93,130				
Affirmed	\$ 14,448								\$ 93,130				
%Rec			56%	332%			18						
		Light \$ = Paid		Bold \$ = Pledged									

Presbytery of Boston - BFJYAV

<i>Budget for FY 2020 and PY 2019-2020</i>	<i>Budget</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>2020 Balances and Cash Flow</i>
<i>I. Income - All Sources</i>	<i>PY '19-'20</i>	<i>FY '20</i>	<i>PY '19-'20</i>	<i>July '20</i>	
1) YAV Support					
- Cecilia Roseo	\$ 4,000		\$ 1,000		
- Mara Chamlee	\$ 2,000		\$ 405		
- Rebekah Woodburn	\$ 4,000		\$ 2,100		
- Sierra Mink	\$ 4,000	\$ 1,500	\$ 4,573		<u>Balances</u>
					Checking \$ 23,826
					Savings \$ 1,523
					7/31/2020 <u>\$ 25,349</u>
2) Grants					
- National YAV Office Grant	\$ 10,000		\$ 21,460		01/01/20 \$ 33,833
- Presbytery Restricted Grant					Income \$ 31,750
- New England PPG Grant/Synod					Disbursements \$ (40,234)
- Presbyterian Hunger Program					7/31/2020 <u>\$ 25,349</u>
- Other Grant Support					
3) Partner Agency and Church Commitments					
- Hartford Street Presbyterian Church	\$ 5,000		\$ 1,000		
- A Place to Turn, Natick	\$ 5,000	\$ 3,000	\$ 6,000		<u>Funds</u>
					Inv. Income \$ 23
- Camp Wilmont	\$ 5,000		\$ 600		Operating Fund \$ 25,326
- Eliot Presbyterian Church	\$ 5,000	\$ 2,500	\$ 5,000		7/31/2020 <u>\$ 25,349</u>
- Living Waters					
- Boston Faith & Justice Network	\$ 5,000		\$ 2,500		<u>Other Income</u>
- Better Futures Project, CREW					Investment
					Operating Cr \$ 450
- Church Gifts	\$ 7,500	\$ 6,666	\$ 13,829		7/31/2020
- Individual Gifts	\$ 7,500	\$ 1,000	\$ 7,235		
- EFT Deposits		\$ 1,634	\$ 5,173	\$ 177	<u>Other Disburse</u>
- Presbytery of Boston			\$ 544		Operating Disb
- Fundraising					7/31/2020
- Trtustee Match Program 2019 (Qual Inc \$ 9,993)	\$ 15,000	\$ 15,000	\$ 15,000		

RESOURCES Total:	\$ 79,000	\$ 31,300	\$ 86,419	\$ 177
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	<i>Budget</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>
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II. Disbursements	PY '19-'20	FY '20	PY '19 -'20	July '20
A. Personnel	\$ 43,240	\$ 22,626	\$ 42,241	\$ -
1) YAV Stipend	\$ 14,850	\$ 5,850	\$ 13,050	
2) Annual Payroll Tax	\$ 1,790	\$ 1,044	\$ 1,789	
3) Site Coordinator (through PoB payroll)	\$ 23,400	\$ 13,650	\$ 23,400	
4) Food Justice Educator	\$ 3,200	\$ 1,920	\$ 3,840	
5) YAV Insurance		\$ 162	\$ 162	
B. Living Costs	\$ 33,950	\$ 15,600	\$ 31,586	\$ -
1) Rent	\$ 31,200	\$ 15,600	\$ 31,200	
2) Utilities (heat, electricity)			\$ 46	
3) "T" Pass	\$ 2,750		\$ 340	
C. Program Costs	\$ 5,785	\$ 2,007	\$ 2,803	\$ 400
1) Orientation	\$ 500		\$ 796	
2) Conference/Retreats	\$ 800	\$ 2,007	\$ 2,007	\$ 400
3) Internet	\$ 480			
4) Dinner Days and Initial Food	\$ 1,105			
5) Travel and Lodging	\$ 500			
6) Danielson Institute	\$ 2,400			
D. Administrative	\$ 1,636		\$ 1,500	\$ -
1) Post Office Box Rental	\$ 136			
2) Board Expense	\$ 1,500		\$ 1,500	
E. Fundraising	\$ 850	\$ -	\$ -	\$ -
1) Postage	\$ 250			
2) Events	\$ 400			
3) Postage and Design	\$ 200			
DISBURSEMENTS Total:	\$ 85,461	\$ 40,233	\$ 78,130	\$ 400

N.B. The actual figures for the program year are provided as general information only. They are not reconciled to the general ledger.

PRESBYTERY OF BOSTON
OPERATING ACCOUNT
REVIEW OF FINANCIAL STATEMENTS – CASH BASIS
DECEMBER 31, 2019

PRESBYTERY OF BOSTON
OPERATING ACCOUNT
REVIEW OF FINANCIAL STATEMENTS – CASH BASIS
DECEMBER 31, 2019

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Statement of Assets, liabilities and net assets – cash basis	3
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Notes to Financial Statements	6-9

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, 2019, 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

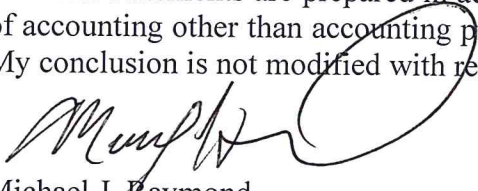
My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting 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.



Michael J. Raymond
Certified Public Accountant

Hanover, Massachusetts
September 10, 2020

PRESBYTERY OF BOSTON
OPERATING ACCOUNT
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS
DECEMBER 31, 2019

ASSETS

CURRENT ASSETS

Cash	\$ 60,485
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TOTAL CURRENT ASSETS	60,485
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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>\$ 185,485</u>
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LIABILITIES AND NET ASSETS

TOTAL LIABILITIES	\$ -
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NET ASSETS

WITHOUT DONOR RESTRICTIONS	136,190
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WITH DONOR RESTRICTIONS	49,295
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TOTAL NET ASSETS	<u>185,485</u>
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TOTAL LIABILITIES AND NET ASSETS	<u>\$ 185,485</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, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Gains and Other Support			
Member Church Pledges	\$ 137,493	\$ -	\$ 137,493
Individual Gifts/Directed Mission	4,155	6,057	10,212
Investment/Interest Income	-	-	-
Grants	-	33,214	33,214
Operating Credits/Funds Credits	-	4,744	4,744
Loose Offering	-	1,055	1,055
Transfers and Rent	58,994	15,000	73,994
YAV Board Contribution	-	21,272	21,272
Total Revenues, Gains, and Other Support	200,642	81,342	281,984
Expenses			
Per Capita - GA & Synod	26,984	-	26,984
Congregational Missions Programs	-	15,000	15,000
Other Mission Programs	-	7,608	7,608
Pres Staff, Officers & Office Expense	183,526	-	183,526
Presbytery Committees	4,205	-	4,205
Operating Disb./Approved Causes	2,949	-	2,949
Grants/Directed Mission	-	33,214	33,214
Loose Offering/Funds Disbursement	-	6,960	6,960
Total Expenses	217,664	62,782	280,446
Increase (Decrease) In Net Assets	(17,022)	18,560	1,538
Fund Transfer	23,738	(23,738)	-
Beginning Net Assets	129,474	54,473	183,947
Ending Net Assets	\$ 136,190	\$ 49,295	\$ 185,485

PRESBYTERY OF BOSTON
OPERATING ACCOUNT
STATEMENT OF CASH FLOWS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

CASH FLOWS FROM OPERATING ACTIVITIES

Increase (decrease) in net assets	\$ 1,538
Adjustments to reconcile change in net assets to net cash provided by operating activities:	<u>-</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>1,538</u>
CASH FLOWS PROVIDED (USED) BY INVESTING ACTIVITIES	-
CASH FLOWS PROVIDED (USED) BY FINANCING ACTIVITIES	-
NET INCREASE (DECREASE) IN CASH	\$ 1,538
CASH JANUARY 1, 2019	<u>58,947</u>
CASH DECEMBER 31, 2019	<u><u>\$ 60,485</u></u>

PRESBYTERY OF BOSTON
OPERATING ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

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, 2019

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, 2019

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 Organizations financial assets at December 31, 2019:

Financial assets at year end:	2019
Cash and cash equivalents	<u>\$ 60,485</u>
Total financial assets available within one year	<u>\$ 60,485</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, 2019

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	20,506
Presbyterian Church (USA) Conferences Fund	4,292
Presbytery Day Fund	543
Abbey Boston Fund	1,124
Pastor's Development Fund	6,944
Christaller Health	541
Confirmation Connection	7,300
Presbyterian Leader Cohort Fund	<u>1,527</u>
Total Net Assets with Donor Restrictions	<u>\$ 49,295</u>

PRESBYTERY OF BOSTON
OPERATING ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 6) Related Party

The Operating Fund Account received a reimbursement of \$21,272 for payroll personnel costs from the YAV account for the year ended December 31, 2019

Note 7) Subsequent Events

Management has evaluated subsequent events through September 10, 2020 the date which financial statements were available for use. As a result of the COVID-19 coronavirus, economic uncertainties have arisen disrupting current and future revenue stream. While the disruption is expected to be temporary, there is considerable uncertainty around the duration. 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, 2019

PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
REVIEW OF FINANCIAL STATEMENTS – MODIFIED CASH BASIS
DECEMBER 31, 2019

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Statement of Revenues, expenses and other changes in net assets – modified cash basis	4
Statement of cash flows – modified cash basis	5
Notes to Financial Statements	6-12

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, 2019, 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

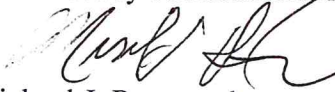
My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting 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
September 10, 2020

PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
STATEMENT OF ASSETS, LIABILITIES AND
NET ASSETS - MODIFIED CASH BASIS
DECEMBER 31, 2019

ASSETS

CURRENT ASSETS

Cash	\$ 106,093
Mission money market fund	320,000
Loans receivable	<u>75,960</u>

TOTAL CURRENT ASSETS		\$ 502,053
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OTHER ASSETS

Investments - long term	1,154,039
Loans receivable - non-current	<u>8,267</u>

TOTAL OTHER ASSETS		1,162,306
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TOTAL ASSETS		<u><u>\$ 1,664,359</u></u>
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LIABILITIES AND NET ASSETS

TOTAL LIABILITIES		\$ -
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NET ASSETS

WITHOUT DONOR RESTRICTIONS

Current operation fund	\$ 233,368
Loan fund	<u>9,227</u>

TOTAL WITHOUT DONOR RESTRICTIONS		242,595
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WITH DONOR RESTRICTIONS		<u>1,421,764</u>
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TOTAL LIABILITIES AND NET ASSETS		<u><u>\$ 1,664,359</u></u>
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PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
STATEMENT OF REVENUES, EXPENSES, AND OTHER
CHANGES IN NET ASSETS - MODIFIED CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<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)	\$ 28,442	\$ -	\$ 172,694	\$ 201,136
Interest income	-	1,095	-	1,095
Offerings		-	1,973	1,973
Total Revenues	28,442	1,095	174,667	204,204
Expenses				
Waltham Fund			11,066	11,066
Fort Square to Operating Budget			58,003	58,003
Ministers' Emergency Fund	-	-		-
East Boston Funds disbursements				-
Transfer to Unified Mission Resources	991	-	-	991
Lynn Redevelopment Fund Disbursements	-	-	15,000	15,000
Total Expenses	991	-	84,069	85,060
Increase (Decrease) In Net Assets	27,451	1,095	90,598	119,144
Fund Transfer	1,095	(1,095)	-	-
Loans Repaid Net	954	(954)	-	-
Fund Transfer				
Beginning Net Assets	203,868	10,181	1,331,166	1,545,215
Ending Net Assets	\$ 233,368	\$ 9,227	\$ 1,421,764	\$ 1,664,359

PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 119,144
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Loan receivable	954
Realized losses on investments	-
Net unrealized gain on investments	<u>(134,958)</u>

TOTAL ADJUSTMENTS	(134,004)
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NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(14,860)</u>
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CASH FLOWS FROM INVESTING ACTIVITIES

Transfer of Operating funds to Investments	-
Purchase of investments, net	<u>(112,155)</u>

NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(112,155)
--	-----------

CASH FLOWS PROVIDED (USED) FROM FINANCING ACTIVITIES

NET INCREASE (DECREASE) IN CASH	\$ (127,015)
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CASH JANUARY 1, 2019	<u>233,109</u>
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CASH DECEMBER 31, 2019	<u><u>\$ 106,094</u></u>
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PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

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, 2019

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, 2019

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, 2019:

Financial assets at year end:	2019
Cash and cash equivalents	<u>\$ 106,093</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 \$9 not shown below. At December 31, 2019, fair value and unrealized appreciation are summarized as follows:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Mutual Funds - Equity	844,020	913,896	69,876
Alternative Investments	42,487	25,878	(16,609)
Fixed Income	<u>220,727</u>	<u>214,256</u>	<u>(6,471)</u>
	<u>\$ 1,107,234</u>	<u>\$ 1,154,030</u>	<u>\$ 46,796</u>

PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

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>2019</u>
Balance at Beginning of Year	\$ 906,926
Income, Net of Fees	62,155
Funds transferred	50,000
Realized Gains (Losses)	-
Net Unrealized Gains (Losses)	<u>134,958</u>
Balance at End of Year	<u>\$ 1,154,039</u>

Income is shown net of investment related fees of \$-0- for the year end December 31, 2019

Note 5) Loan Receivable

At December 31, 2019, the loans receivable were comprised of the following:

First Presbyterian Church of Worcester	
3% Per annum, maturity date 12/01/26	\$9,227
First Presbyterian Church of Worcester	
5% per annum, maturity date 06/01/18	-
Worcester Community Housing Resources, Inc.	
2% per annum, maturity date 04/15/20	50,000
Boston Community Loan Fund, Inc.	
2% per annum, maturity date 06/30/20	<u>25,000</u>
Total Loans Receivable	84,227
Less: current portion	<u>(75,960)</u>
Long Term Loans Receivable	<u>\$8,267</u>

PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

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, 2019, the outstanding balance on the loan totaled \$1,257,400 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, 2019, the outstanding balance on the loan totaled \$210,924 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, 2019, the outstanding balance on the loans total \$466,790.

At December 31, 2019, the organization has \$320,000 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, 2019 are as follows:

	<u>Fair Value</u>	<u>Quoted Prices In Active Markets for Identical Assets (Level 1)</u>
<u>December 31, 2019</u>		
Mutual Funds – Equity	\$ 913,896	\$ 913,896
Alternative Investments	25,878	25,878
Fixed Income	<u>214,256</u>	<u>214,256</u>
Total	<u>\$ 1,154,030</u>	<u>\$ 1,154,030</u>

PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

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, 2019

Presbytery Congregational Dev. Fund	\$ 47,068	
Ministers Emergency Fund	32,302	
John Gilchrist Fund	24,802	
Roxbury Pres. Ch. Reserve Fund	20,000	
Fort Square Fund	105,951	
East Boston Church Fund		
Continuing Education	288,675	
Equity Sharing	338,089	
Missions	109,966	
Kneeland Fund – Regular	5,199	
Kneeland Fund – Special	1,523	
Elizabeth Pultz Fund	9,748	
The Robie Fund	69,861	
The Lynn Redevelopment Fund	333,001	
Waltham Fund	125	
Agnes Young Fund	35,454	
Total Net Assets with Donor Restrictions		<u>\$1,421,764</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, 2019

Note 9) Subsequent events

Management has evaluated subsequent events through September 10, 2020 the date which financial statements were available for use. As a result of the COVID-19 coronavirus, economic uncertainties have arisen disrupting current and future revenue stream. While the disruption is expected to be temporary, there is considerable uncertainty around the duration. 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, 2019

PRESBYTERY OF BOSTON
YOUNG ADULT VOLUNTEERS ACCOUNT
REVIEW OF FINANCIAL STATEMENTS - CASH BASIS
DECEMBER 31, 2019

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Statement of Revenues, expenses, and other changes in net assets – cash basis	4
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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, 2019, 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

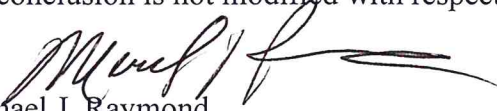
My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting 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.



Michael J. Raymond
Certified Public Accountant

Hanover, Massachusetts
September 10, 2020

PRESBYTERY OF BOSTON
YOUNG ADULT VOLUNTEERS ACCOUNT
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS
DECEMBER 31, 2019

ASSETS

CURRENT ASSETS

Cash	\$ 33,832
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TOTAL CURRENT ASSETS	<u>33,832</u>
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TOTAL ASSETS	<u><u>\$ 33,832</u></u>
--------------	-------------------------

LIABILITIES AND NET ASSETS

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

NET ASSETS

WITHOUT DONOR RESTRICTONS	33,832
---------------------------	--------

WITH DONOR RESTRICTIONS	<u> </u>
-------------------------	-----------------------------

TOTAL NET ASSETS	<u>33,832</u>
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TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 33,832</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, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Gains and Other Support			
Individual YAV Support	\$ 6,578	\$ -	\$ 6,578
Partner Agency & Church Support	9,600	-	9,600
Investment/Interest Income	1	-	1
National YAV Office Grant	31,570	-	31,570
Door Network		-	-
Individuals & Church Donations	23,976	-	23,976
Presbytery of Boston Loose Offering	544	-	544
Miscellaneous	720	-	720
Total Revenues, Gains, and Other Support	<u>72,989</u>	<u>-</u>	<u>72,989</u>
Expenses			
Personal	30,392	-	30,392
Living Expenses	15,986	-	15,986
Program Costs	796	-	796
Administrative	1,500	-	1,500
Other Expenses	362	-	362
Total Expenses	<u>49,036</u>	<u>-</u>	<u>49,036</u>
Increase (Decrease) In Net Assets	23,953	-	23,953
Beginning Net Assets	<u>9,879</u>	<u>-</u>	<u>9,879</u>
Ending Net Assets	<u>\$ 33,832</u>	<u>\$ -</u>	<u>\$ 33,832</u>

PRESBYTERY OF BOSTON
YOUNG ADULT VOLUNTEERS ACCOUNT
STATEMENT OF CASH FLOWS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

CASH FLOWS FROM OPERATING ACTIVITIES

Increase (decrease) in net assets	\$	23,953
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Adjustments to reconcile change in net assets		
to net cash provided by operating activities:		-
		-

NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		23,953
		23,953

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

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

NET INCREASE (DECREASE) IN CASH	\$	23,953
---------------------------------	----	--------

CASH JANUARY 1, 2019		9,879
		9,879

CASH DECEMBER 31, 2019	\$	33,832
		33,832

PRESBYTERY OF BOSTON
YOUNG ADULT VOLUNTEERS ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

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, 2019

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, 2019

Note 2) Availability of and Liquidity

The following represents the Organization's financial assets at December 31, 2019:

Financial assets at year end:	2019
Cash and cash equivalents	<u>\$ 33,832</u>
Total financial assets available within one year	<u>\$ 33,832</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 \$21,272 for payroll personnel costs for the year ended December 31, 2019.

Note 5 Subsequent Events

Management has evaluated subsequent events through September 10, 2020 the date which financial statements were available for use. As a result of the COVID-19 coronavirus, economic uncertainties have arisen disrupting current and future revenue stream. While the disruption is expected to be temporary, there is considerable uncertainty around the duration. 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.



For Information:

1. COM approved the MIF from Newton Presbyterian Church.
2. COM approved the MIF from the United Presbyterian Church at Whitinsville
3. COM approved the extension of the contract between the Rev. Pamela Spence Bakker and Good Shepherd Presbyterian Church until 28 December 2020 at three-quarters time. As Rev. Spence Bakker is retired, Good Shepherd will pay 12% of her effective salary to the Board of Pensions. The terms of her contract are as follows:

		Reimbursable expenses	
Cash Salary:	\$25,280.29	Travel and Mileage	\$5,000.00
Housing Allowance:	24,000.00	Study Leave	1,500.00
SECA Offset [7.65%]	3,769.94	Professional Expenses	600.00

In addition, Rev. Spence Bakker will receive

- Five weeks of vacation, including five Sundays;
- Two weeks of study leave, including two Sundays;
- One week of sick leave and one week of family leave, each of which include one Sunday, with additional weeks of un-paid sick leave or family leave available.

4. COM approved the extension of the contract between Rev. Dr. Susan DeHoff and the United Presbyterian Church at Whitinsville until 31 July 2020. Rev. DeHoff has her own health insurance. The terms of her contract are as follows:

		Reimbursable expenses	
Cash Salary:	\$25,168.20	Mileage	\$500
Housing Allowance:	\$25,168.20	Study Leave	\$1,500
SECA Offset:	\$3,850.73	Professional Expenses	\$500
Board of Pensions pension and death and disability (11% of effective salary)			\$6040

In addition Rev. DeHoff will receive

- Four weeks of paid vacation including four Sundays;
- Two weeks of study leave, including two Sundays;
- One week of sick leave.

5. COM wishes to share with the Presbytery a Memorial to Rev. Dr. Jo-An Bott.

For Action:

1. Motion: RE Amanda Grant-Rose be approved as a Commissioned Ruling Elder so she may continue her work as Director of common cathedral. The Presbytery of Boston commissioned her to this work in 2018 for three years.
2. Motion: Presbytery approve as validated ministry the position of Associate Pastor of The Dover Church, a congregation in the UCC with which the PC(USA) is in full communion.
3. Motion: Presbytery sustain the examination of Kayla McKinsey, Candidate under care of the Presbytery of Boston, certified ready to receive a call and approve her for ordination to Minister of Word and Sacrament in order to accept the call as Associate Pastor of The Dover Church UCC.
4. Motion: Presbytery ordain Kayla McKinsey to Minister of Word and Sacrament at a date, time, and place to be determined by Ms. McKinsey and the Administrative Commission to be appointed by the Stated Clerk and the Moderator.

The Rev. Dr. Jo-An Bott
1927 - 2020

We have learned that our sister in Christ and colleague in ministry, the Rev. Dr. Jo-An Bott, passed from this life on November 16, 2019. She was 93.

Born in Salem, Mass., and raised in Beverly, Jo-An graduated magna cum laude from Mount Holyoke College, and did postgraduate studies at Union Theological Seminary (New York), Columbia University and the University of Chicago Divinity School; she completed her doctorate at Clark University in Worcester. She was a licensed and certified social worker in Massachusetts.

In 1960 Jo-An was one of the first women ordained in the Presbyterian Church. She was received by the Presbytery of Boston in 1966, and was Honorably Retired in 2010 after fifty years of faithful activist ministry in the Presbyterian Church. Many of us gathered at Trinity Congregational Church in Fitchburg for a lively service of worship on the occasion of her retirement.

Jo-An's call to ministry led her to serve first as a pastor in Iowa City and finally as pastor for many years at Trinity Congregational Church in Fitchburg, as well as in specialized ministry with the Westminster Foundation in Iowa and with the YWCA and other Worcester-area institutions and churches.

Jo-An was an educator, and an activist for women's rights. Her commitments to the equality of all God's children brought her into faith's fight against institutional racism and other forms of bigotry. Half a century after participating in the 1965 march from Selma to Montgomery, she was still engaged in work on behalf of the marginalized and especially the elderly. She was our gently realistic friend in Christ.

Jo-An was survived by two brothers, nieces, nephews, grand-nieces and grand-nephews. Her partner Elise Kreiger died in January 2020.



Kayla McKinsey: Statement of Faith

I believe in the triune God, Creator, Christ and Holy Spirit, who gathers, protects and cares for the church through Word and Spirit and who is my source of deep and abiding peace. God created the world good and makes everyone equally in God's image. God's love never changes, so I can look towards the future in confidence knowing that nothing can separate me from God's love. I believe in Jesus Christ, God's son, who was/is fully human and fully God, our brother and our deliverance, our Judge and our Hope. Jesus came to us, sharing in our human walk, was crucified and has risen. In doing so Jesus conquered sin and death and reconciled all of creation to the Creator. Jesus's life and ministry confronts us with our personal and societal sins and shows us the path towards redemption and new life. God's reconciling work in Jesus Christ and the mission of reconciliation to which he has called his church are at the heart of the gospel. I believe in Christ's crucifixion and resurrection, which are expressions of a truth that remains beyond the reach of all theory in the depths of God's love for humankind. I believe in the Holy Spirit, who sanctifies us, enables us to discern the call of God, and who dwells in our hearts and gives us the ability to follow God's will.

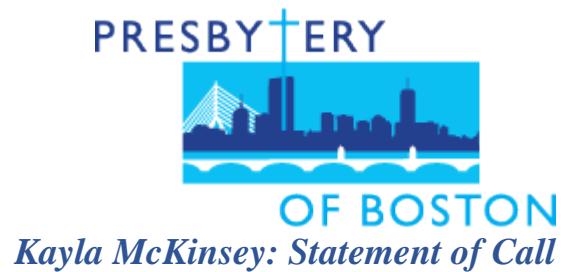
I believe in the prophetic and apostolic testimony of Scripture, which is revealed to us today through the workings of the Holy Spirit. The Hebrew Bible, which witnesses to God's faithful covenant with Israel, is indispensable to understanding the New Testament, which bears witness to the fulfillment of that covenant through Jesus. Scripture is illuminated through the Holy Spirit and points us towards Christ, but we must approach Scripture with literary and historical understanding, recognizing that the Bible was written by humans, is conditioned by the social and political context in which those people lived, and is in conversation with itself.

Jesus taught by word and deed and so must we. I believe that we are *all* called to ministry and so the Spirit bestows on each and every person the gifts necessary for this holy work. I believe that

the members of the church are emissaries of peace and are called to this mission of reconciling people to God and to each other, by Jesus. I believe this call entails both internal and external work. The church gathers together to worship, to hear the Word of God, to celebrate the sacraments, to pray and to enjoy fellowship, strengthening and comforting each other. In celebrating Baptism and Communion, we recognize the holy Sacraments ordained by God and instituted by Christ and receive the gifts of God for the people of God. Baptism unites us to Christ as members of his body and washes us and welcomes us with God's grace. Communion joins us with the Church in every time and place, nourishing us and strengthening us with God's grace.

But the church must also disperse to serve God, as we are Christ's hands and feet in the world, called to do justice, love kindness, and walk humbly with God. God created the world and appointed humankind as stewards, and so we are called to care for the earth as God's good creation, protecting, cherishing, and learning from the natural world. God has created the peoples of the earth to be one universal family, and so the church must work for the abolition of all oppression and minister to those injured by it. Because Jesus identified himself with the least of these, the cause of the poor and marginalized is the cause of Christ's disciples. Our God binds the broken hearted and lifts up the lowly. The church, as the body and the possession of God, must stand where God stands, namely against injustice and with the wronged.

As a Reformed Christian, I believe in the importance of mutual forbearance and group discernment across difference. I believe that, when we faithfully open ourselves to learning from one another, we become receptive to the Holy Spirit working in our midst to bring us collectively closer to God's will. Furthermore, I believe that we must walk with humility in our own traditions and so believe that no one statement is irreformable, including a personal statement of faith.



As I continue my journey towards ordained ministry in a time when how we do church continues to shift, I feel grateful for the consistencies of the journey. Whether I am surrounded by campers or running youth programming on zoom, singing hymns with a congregation or hosting prayer groups online, visiting inpatients or planning liturgy, I feel called to the work of lifting people's vision toward the hope of God's new creation and supporting folks in their faith amid the struggles of daily life. I am moved and excited by the prospect of journeying alongside my colleagues in ministry and my community, working together to follow Jesus, love our neighbors, and work for reconciliation in the world. And I find comfort knowing that, while the mechanics of how we minister, worship, and connect continue to buckle and change, that I can do God's work, grow and learn, and serve with love in everything that I do!

I am grateful to feel a call towards a ministry in a particular community, The Dover Church, and to have that call recognized and affirmed by the community itself. But even in finding a place to live out my call, I feel committed to continual discernment, both personal and communal, about the leading of the Holy Spirit in my life and the life of the larger community in which I work. I am grateful for our Reformed understanding of call, which broadens call beyond simply an act of God on one person to also involve a larger conversation, a discerning together of many bodies and individuals. I am drawn to the PCUSA because of my own deep roots in the tradition, through camps, conferences, and congregations, but also because of the many ways our polity and our expression of faith nurture this individual and communal discernment. I want to be part of a tradition that holds me accountable to mutual forbearance, that demands and helps me be in relationship across difference, and that provides me with the tools of scripture and our confessions to guide me in doing that. I feel drawn and held in my communities of faith by a web of ties and relationships, and by the proclamation of the word and the administration of the sacraments, the marks of the church, which serve as vital signs for me and other Reformed

Christians of the Church's identity, mission, and ministry. I feel my faith to be part of the greater tapestry of the PCUSA, a church called by God and led by Jesus.

My time in the ordination process has been many things, including a time in which I grew in my faith and developed skills of ministry. I have been able to practice presence, to learn what it feels like to abide with others in a non-anxious way. I have learned more about the Reformed tradition and the polity that guides the PCUSA, I have gotten to dive far deeper into our Scriptures than I ever had before, I have gained experience in things like public speaking and leadership that used to intimidate me, and I feel far more confident that God could indeed be calling me. I have gotten to return to the places and people that nourished my sense call from the beginning, like Camp Wilmot and Good Shepherd Presbyterian Church, and I have gotten to wade into new thin places, like Fourth Presbyterian Church and The Dover Church, where I can feel God working in and around me. But even while I feel more prepared for a life of ministry, I still understand leadership and ministry to be less about me and my gifts and more so about my faith and relationship with God. I know that I am not up to the task of ordered ministry, that no one is, without God's help. Much of my journey of discernment has been opening myself up to that help, recognizing the gifts God has given me to equip me for ordained ministry, as well as the challenges, growing edges, and mentors placed in my path to help me grow and better understand myself. I am grateful to be surrounded by faith communities, mentors, and a denomination that will encourage this continual seeking and growth as I strive to follow this sense of call for the rest of my life.

JOB DESCRIPTION

Title: Associate Pastor
Status: Full Time

Reports To: Senior Pastor
Date: August 2020

Scope and Responsibilities:

As the Associate Pastor for The Dover Church (TDC) you work in conjunction with and support the spirit needs of TDC congregation as directed by the Senior Pastor.

Specific responsibilities, while not exhaustive, include:

Preaching & Worship

- Worship co-leadership with the Senior Pastor, planning, organizing and coordinating various elements for weekly worship service;
- To prepare and develop material to preach generally one time per month;
- For the services in which you are preaching to develop and produce the worship bulletin;
- Cover worship and pastoral needs during the Senior Pastor's vacation;
- Be available for regular worship and ministry needs with regular time off of one-weekend off per quarter; and
- Devise, promote and conduct remote ministerial activities.

Co-liaison with various TDC Committees

- Provide input, guidance and leadership to various TDC committees including Deacons and Executive Council including serving as the primary pastoral liaison for the Christian Education committee.

Secondary Pastoral Care

- Work with the Senior Pastor to provide secondary care for congregational needs, visitations, weddings, funerals and other related church activities.

Primary Pastoral Leadership

- Drive various TDC initiatives and programs such as Confirmation, High School Youth Group, Service trip(s), OWL Program (and coordination with Pilgrim Church in Sherborn) and other teen faith formation endeavors.



Amanda Grant-Rose: Statement of Faith

A Framework of Faith

Foundation:

Borne in a family of love and leadership
Surrounded by community engaged
Available... Accessible
Living faith through profession and action
Giving experiences of diversity

Baptism:

Before words
Before understanding
Before rational thought
Nestled in a people of faith
Child of God
Connecting in the Body

God:

Creator
Giver of life and eternal life
Loving mother and father
Always present
Always loving
Always sustaining
Grace unfolding

Jesus:

The Son of God
A man homeless
Called to heal; empowered to restore
Angered by injustice; making straight the way
Sacrificed to save
Transforming, to be emulated, now risen

Holy Spirit:

3 in 1

1 and 3

Ever present

Comforter for the uncomfortable

Discomforter for the comfortable

Bringing life to life, faith to faith

Scripture:

Though written by humans

Divinely inspired

Foundation of faith

Stories for life

An every present guide for the wandering foot

Church in Worship:

Scripture, prayer, music

Daily, weekly, seasonal rhythm for life

A time to share in honest, transformative community

To pray for those near you and far from you

To celebrate sacramentally baptism, communion

To prepare people for the world

And to engage the world through united mission

I believe that people – you and me – are gifted opportunities to live a life of transformative faith through community, church and Christ.



...an outdoor church for people experiencing homelessness, and their friends.

common cathedral (Ecclesia Ministries, Inc.)
PO Box 51003
Boston, MA 02205

August 3, 2020

Dear Jane Wilson,

We are delighted to once again support Amanda Grant-Rose's ordination as a Lay Minister in the Presbyterian Church USA. As the Board President of *common cathedral*, I am writing (1) to share the successes we have seen in the last three years and (2) to request a continuation.

common cathedral is an ecumenical outdoor congregation, housed and unhoused, that worships together every Sunday on the Boston Common. Throughout the week, we offer pastoral care and community to poor and unhoused people through our Boston Warm day center, the *common art* program, and the Feed Your Spirit spirituality group. We also build bridges with housed congregations through visits to churches, inviting congregations to worship with us, and our urban immersion program for youth, CityReach.

Amanda has been the executive director of *common cathedral* since August 2014 and has led us through a period of impressive growth in stability, energy, and financial health beyond what anyone could have imagined. This is in large part thanks to Amanda's abundance of gifts in leadership and administration. However, what is truly amazing is that she combines this with a unique pastoral sensitivity and theological grounding. Rare is the minister who can be both an excellent administrative and pastoral leader. But here she is, and we are so blessed to have her! Her ordination as a Lay Minister allows her to use both aspects of her gifting to the fullest extent.

In the last three years, we have seen this work bear much fruit. For example:

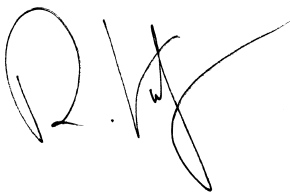
- **Growth in relationships and connections with local congregations through guest preaching and relationship building.** As a Lay Minister Amanda is now able to preside in these situations and better share the *common cathedral* liturgy of Communion, which is central to our identity and mission, while also expressing the unity of the whole Body of Christ by sharing the sacrament with the host community.
- **Leading all staff by example.** Amanda's style of leadership is from within. She builds trust by being on the ground, in the fray with you, sharing in every challenge and celebration. Thus she has gathered a loyal and healthy host of ministry partners and staff around her and created a warm, transparent, and vital work environment. As an ordained Lay Minister, she is able to model for the ordained among us what liturgical and pastoral leadership looks like at *common cathedral*. She is also able to "pinch hit" and lead worship if there is a staffing need. Finally, she is able to act as a supervisors and mentor for the many interns and future ministers who are learning how to serve God and the church right here. Thus, by supporting Amanda in this calling, you are helping to shape future church leaders in giving them a clear vision of hands-on, in-the-fray, theologically grounded, Gospel-inspired ministry.

- **Practicing the priesthood of all believers.** Amanda being a Lay Minister perfectly fits with *common cathedral's* theology of ministry. We hold an inclusive leadership model that has unhoused community members take on leadership roles and share their ideas and pastoral concerns as partners in ministry, not clients. Just as Amanda is called to ordained lay ministry, we understand *all* of our members – housed and unhoused – as being called to ministry. Having an ordained Lay Minister who is trained as a nonprofit leader and social worker, and who also happens to be a stellar mom — all of this models for our whole community that ministry can be lived in a variety of vocations and styles, thereby reinforcing our vision of Christian community.
- **Strong faith leadership during a pandemic.** The strength of this church and Amanda's leadership have been on full display these last months, as *common cathedral* successfully pivoted to an adapted (and constantly evolving) model. For the time being, our regular programs have been consolidated and altered to both fit COVID-19 safety guidelines and integrate with the whole spectrum of services in downtown Boston. As Massachusetts has gone through Phases 1-3, *common cathedral* has been one of the very few places that provide clean restrooms, safe indoor sheltering, and in-the-flesh community for unhoused children of God. This is exactly the moment where we need an administrative leader who also has pastoral instincts and authority. Amanda is leading us with a pastor's heart and an executive's guts. You should be as proud as we are grateful!

Calvin said that, according to Christ, “ministers of the Gospel are porters, so to speak, of the kingdom of heaven, because they carry its keys” — and Amanda has helped us unlock the gates and fling open wide the doors for all who are in need. Through her excellent and compassionate ministry, leaders are being formed, lives are being changed, and the Gospel of Jesus Christ is being proclaimed with crystalline clarity and unique authenticity.

We support Amanda's continued growth as she practices her vocation and hope that the Presbytery will support this continued calling and role.

Sincerely,



Rev. Robin J. Lütjohann
 President of the Board of Directors, *common cathedral*
 Pastor of Faith Lutheran Church (ELCA) in Cambridge, MA



Thankam Rangala: Statement of Call

As I seek to step into Candidacy towards becoming a Minister of Word and Sacrament, I believe that the Holy Spirit continues to move within me, refining the promptings of my heart. As I continue to prayerfully discern where and what God is calling me to, I believe this is my Statement of Call at this point in time.

I believe I am being called to be ordained as a Minister of Word and Sacrament to minister to God's people in the world within the explicit context of Christian Ministry, specifically that of the Presbyterian Church (USA.) I feel called to serve as a Pastor, perhaps especially as an interim minister serving in seasons of pastoral leadership transition. God's transforming power has shaped my life experiences instilling within me a deep sense of loving compassion for those who are in need or are suffering and motivates my yearning to serve as a Chaplain and/or a Spiritual Director. God's Word is the guiding principle and powerful spiritual sustenance for my journey of life. It inspires and deepens my relationship with God and inflames my hope of eternal life with God. The Sacrament of Baptism, infant baptism for me, is the sign and seal of God's gift of grace and of belonging to God and to the Church. Having been so blessed, I am called to respond through living in repentance and faith and increasing discipleship. The Sacrament of Communion is a divine gift, a gift that I am invited and welcomed in love to partake of despite my brokenness and unworthiness. It is a corporate act of sharing in a ritual that Jesus first modeled with his disciples; I am united with fellow Christians in communion with God as I receive forgiveness and am renewed in the promise and presence of the Holy Spirit to go out and serve the world. PCUSA has been my denominational home for over 2 decades and I have been especially blessed in worship and service in this community. Seeking to grow and give back, I hope to grow in knowledge and understanding of PCUSA theology, polity, and governance as I deepen my relationship and bond with PCUSA.

I am suited to ordered ministry in that my already spiritually ordered and Word focused life continues to be expanded through Seminary study - by exposure to church history and a deeper understanding of the Old and New Testaments. Two terms serving at Methodist Churches, preaching, leading Bible Study, engaging in Pastoral Care, and facilitating community and pastoral transition during this season of social distancing continue to grow me towards ministry. I have shared my personal faith journey with you; this past year has

been an even more incredible journey of faith and blessing! Called daily to release dependence on my “little or nothing” and submit entirely to God’s providence; I am blown away every day by God’s abundant blessings – always beyond my wildest imaginings. Our - my triune God is always as close and present as my breath.

Thank you for this gracious offer to help me successfully step into Candidacy and prepare for ordained ministry. My first impressions of the constitutional questions are that they reflect my beliefs and vision. I anticipate growing in knowledge and understanding about Reformed theology and tenets as I complete my Seminary education. My Session has supported me spiritually and emotionally as they stay abreast of and express their appreciation and concern for my journey; and financially as they have helped celebrate my call and supported matching donations from the Divinity School. CPM has been wonderfully supportive through your gracious support and encouragement, the work and presence of Betty Rots-Wisman, and my CPM liaisons. Your words of wisdom about reading assignments at Seminary proved powerfully perfect! Thank you! I am grateful for the open communication channels, the clarity of expectations, and timeliness of communications that help clarify candidacy requirements. I look forward to this continuing and would appreciate more specific thoughts and ideas about where and how I might focus my study and or my efforts in prayerfully discerning ministry options as I step into candidacy.



Thankam Rangala: Faith Journey

Profound loss overwhelmed by love! My life's description – a wonderful life grounded and nurtured in Christian faith and tradition from the very beginning. Blessed with incredible love, that of family, friends, and of God, I have experienced incredible loss, bereft of siblings and spouse at very early ages, beset by serious health issues while still young, and today bereft of all immediate family. "The Lord gives and the Lord takes away, blessed be the name of the Lord." (Job 1:21)

I grew in relationship with God through time spent in God's word, in prayer, and in contemplation as I struggled to piece together the brokenness of my life, over and over again. I became aware of God's strong, constant and consistent loving presence. I experienced the power of divine transformation as I submitted to the amazing freedom, wonder, blessing, and sometimes divine burden of Mary's "Here am I, the servant of the Lord, let it be with me according to your word." (Luke 1:38)

It is only through God's grace and mercy that I was held, first by blind faith, and then slowly with an evolving recognition of something less blind and yet not fully seen. "Now faith is the assurance of things hoped for, the conviction of things not seen" (Heb 11:1) As I lived, worked and walked in faith, upheld and powered by God's grace and provision, I was blessed by God's peace which surpasses all understanding, and guards my heart and mind in Jesus Christ. I borrow the Psalmist's words (Ps 30) "You have turned my mourning into dancing; you have taken off my sackcloth and clothed me with joy, so that my soul may praise you and not be silent. O Lord my God, I will give thanks to you forever."

Inflamed by Luke 12:48b "...From everyone to whom much has been given, much will be required; and from the one to whom much has been entrusted, even more will be demanded." Inspired by 2 Cor 1 "Blessed be the God and Father of our Lord Jesus Christ, the Father of mercies and the God of all consolation, who consoles us in all our affliction, so that we may be able to console those who are in any affliction with the consolation with which we ourselves are consoled by God." I believe that "... you, Lord, have delivered my soul from death, my eyes from tears, and my feet from falling (that I may) walk before the LORD in the land of the living." (Ps 116:8-9)

Against this backdrop of profound gratitude for the life God has given me and passionate about living with purpose, I yearn to serve God, serving people, contributing to healing and reconciliation, building and growing relationships within the context of Christ's teaching, driven by a deep desire to pour back into the world the love, consolation and comfort that I have received. I continue to learn from Jesus' example of living out into the world.

In this first year in seminary – a season of great transition away from everything and everyone familiar, God has invited me into a deeper faith in and complete dependence on God. Paul’s writing in 2 Corinthians 12:13 “My grace is sufficient for you, for power is made perfect in weakness.” sustains me, manifesting in manifold ways on a daily basis. Love, humility, patience, perspective, openness and submission to God’s leading, a genuine caring and compassion for people, especially those who are vulnerable and marginalized, and meaningful, sensitive communication skills – these are some of the gifts God has blessed me with. I believe that I am being called to pour forth these God given gifts and prompts to serve and glorify God in our hurting and troubled world. While I continue to discern where exactly God is calling me to, I realize that the absence of immediate family and the associated ties that might otherwise bind, free me to go wherever I might be called. My experience serving in field education opened me to first-hand learning about servant leadership in the church as I experienced loving engagement with multiple Christian faith communities. My life experiences have taught me that being welcomed into the sacred spaces of people’s private and vulnerable places during times of great suffering and loss, of fear and hopelessness is a great privilege and honor. Having been shaped through suffering loss to love, having been moved from darkness to light, having been transformed from fear to faith, hope, peace and joy I long to be able to share this counsel and comfort, this consolation with others in a more intense and intentional manner.

I cherish continuing to grow in relationship with God, submitting to faithful, humble and obedient discipleship. I wait in prayerful discernment to know for sure where but for now I know God is calling me to love and serve God and my neighbor, particularly the “least of these” with all of the gifts that have been bestowed upon me over the course of my life.

Presbytery Service of Welcome into Candidacy

SENTENCES OF SCRIPTURE:

One: There are varieties of gifts,
but it is the same Spirit who gives them.

**All: There are different ways of serving God,
but it is the same Lord who is served.**

God works through each person in a unique way,
but it is God's purpose that is accomplished.

**To each is given a gift of the Spirit
to be used for the common good.**

Together we are the body of Christ,
and individually members of it.

STATEMENT ON MOVING FROM INQUIRY TO CANDIDACY

There are indeed varieties of gifts, and today we affirm the giftedness of Thankam to become a candidate for ministry. After prayer and discernment through the inquiry phase, we, the members of Boston Presbytery Committee on Preparation of Ministry, are excited to introduce Thankam as a candidate for ordination to the office of Minister of Word and Sacrament.

SCRIPTURE

Hear the promise of the Lord from the prophet Isaiah:
Do not fear, for I have redeemed you;
I have called you by name, you are mine.
When you pass through the waters, I will be with you;
and through the rivers, they shall not overwhelm you;
when you walk through the fire you shall not be burned.
For I am the Lord your God,
the Holy One of Israel, your Savior.

CHARGE

Thankam, hold to the standard of sound teaching that you have heard from us, in the faith and love that are in Christ Jesus. Guard the good treasure entrusted to you, with the help of the Holy Spirit living in us. Amen.

PRAYER

Let us pray.

God of prophets and apostles,
you have chosen leaders to train your people in the way of Jesus Christ.
We thank you that in our day
you are still claiming men and women for special work within the church.
As Thankam has dedicated herself to you,
let us pledge ourselves to her,
so that, surrounded by affection and hope,
she may grow in wisdom, mature in love,
and become a faithful worker,
approved by Jesus Christ our Lord. Amen.



Electronic Presbytery Assembly Meeting

On April 3, 2020, the Commonwealth of Massachusetts approved a law that allows for members in any meetings to participate electronically provided that reasonable measures have been taken to allow for participation and that the organization's by-laws do not directly prohibit such meetings. This law is in effect for the duration of the state of emergency and 60 days after. With the State of Emergency still in effect, we are within this window and this guided council's decision to hold an electronic Presbytery Meeting in September.

My major concern for electronic meetings has always been participation. How do we ensure that voting members have the ability to hear deliberations and be heard when they wish to speak? To address this issue, our Resource Presbyter Cindy Kohlmann helped to put together a plan for participation. Her expertise developed from moderating an electronic General Assembly helped guide the process. She led three trainings in advance of this meeting, and we posted guidance on the website. Even with these preparations, I expect imperfection and we will view these as opportunities for learning.

I would also like to propose the following by-law change to allow for electronic meetings in the future should the need arise. Proposed additions to the bylaws are in italics:

3.5 Rules of Order

Meetings of the presbytery, its Council, commissions and committees, shall be conducted in accordance with the most recent edition of Robert's Rules of Order, except in those cases where the Book of Order provides otherwise. *The Presbytery*, Committees and task forces of the presbytery and its Council may meet in face- to-face sessions, by teleconference or videoconference as, provided that full opportunity for simultaneous communication is available to all members and that minutes are duly kept and approved.

I believe that we will continue to meet in person whenever possible. But there may be times when electronic meetings are the only practical way to gather. I also believe that we are ready for this change because the pandemic has resulted in most of us increasing our competency in using electronic meeting apps such as Zoom.

Needham Administrative Commission

Trina Portillo, chair of the Needham AC, has submitted the report for this project. I served as the staff resource person. It is always sad when it comes time for a congregation to end its ministry. But even in this process of ending its time as a congregation, the Presbyterian Church in Needham and its session continued to proclaim the gospel by the way they said good-bye. The AC provided helpful structure and pastoral support through the process. It was an honor to play a small role in this and we owe our thanks to all who were involved. We should all offer our congratulations to the Presbyterian Church in Needham for a wonderful heritage of ministry to their members, their community, and this Presbytery all to the glory of God.

Needham Building

The Presbytery trustees asked that the Resource Presbyter and I study possibilities for the Needham building and report back. We have begun this work, but do not yet have a formal proposal for the trustees. Throughout this process we will be in regular conversation with the chair of the Board of Trustees.

What's next? I hope an Operating Manual

This past year the council has focused its work on balancing the budget and presenting to all of you today three potential budget scenarios for 2021 as well as the first draft of a staffing model. You will be allowed input on all of these.

In doing this work, the Trustees and the Investment Sub-Committee have drafted a spending policy and worked on our investment policy. These will be presented to you as well. In addition, our personnel committee will be reviewing our personnel policy, which we only found because the chair of the board of trustees did a google search for it. This indicated to me that we need a way to organize all of our policies. I propose that we begin to incorporate old and new policies into an operating manual. The first step will be to simply combine policies into one larger document, and after that developing the manual into a coherent whole. Here are the policies that I believe should be included. I welcome your feedback and hope we can have a formal proposal by December.

1. Personnel Policy (newly revised and approved by Presbytery)
2. Sexual Misconduct Policy (approved at past Presbytery meeting)
3. Child Protection Policy (approved at past Presbytery Meeting)
4. Emerging Worshipping Communities Policy (approved at past Presbytery meeting)
5. Spending Policy (To be presented for approval)
6. Investment Policy (Possibly to be revised)

Thank You

As many of you know the congregation that I serve in Warwick, RI burned nearly to the ground on the day before Thanksgiving in 2018. Since then we have been engaged in a building project. We expect the building to be complete by the end of September. Like all of you, we don't know when we will be able to meet again for face-to-face worship. I never expected to be involved in a project like this and certainly did not have the necessary expertise. I was able to set up a structure to support the project by modeling the Administrative Commissions that I have resourced over the years at the Presbytery. This proved to help us keep the project moving forward and with only a little bit of weeping and gnashing of teeth. Many of the skills that I used were learned from serving the Presbytery and I'd like to thank you for being patient as I've learned with you. I am glad this project is done. It's been mostly enjoyable, and I never want to do it again.

COVID-19

So much has happened since we last met in March! The world is literally a different place, and all the ways we were engaging in ministry and mission have completely changed. It has been a hard year, in so many ways, and there are many months to go in this journey.

Since March, we have added a [*new page to the website*](#) with resources dedicated to helping congregations navigate the COVID-19 pandemic. We have had several webinars and posted the videos from those educational opportunities. Opportunities to connect for ministers continue on a weekly basis, and I'm more than happy to schedule Zoom meetings for one-on-one conversations or in-person meetings where we meet outside to walk and talk.

As congregations continue to discuss meeting in person for worship or other activities, please remember these two things:

- 1) You can reduce the risk of gathering physically together, but you cannot eliminate the risk. Even outdoor gatherings have a risk of exposure, especially if precautions such as social distancing, wearing a mask over your nose and mouth, and not passing items from person to person are not observed.
- 2) Please be sure to consult with your insurance carrier before making plans to open your building for any reason. Different insurance companies may require different guidelines in order for you to be covered.

If you have any questions, do not hesitate to reach out to T.J. or I. If we don't know the answer, we will be happy to help you find it.

Hybrid Church Webinar

As worship, fellowship, Bible studies, and Sunday school moved online, it became clear that many churches have an opportunity to grow their digital presence and membership. So what happens when it's safer to return to the building? Will those who are most able to join online be left behind? Will the church turn its back on this realm of evangelism and go back to doing things the "old" way?

Join Bruce Reyes-Chow in a discussion about how to think through the theological, ecclesiastical, and practical considerations of being a Hybrid Church, with events (including worship) happening simultaneously online and in person. Bruce will lead this conversation on **Wednesday, October 14, from 1-3 pm on Zoom**. Watch the e-Connections for more information and registration!

Matthew 25

As of September 17, seven congregations in the Presbytery have signed up as Matthew 25 churches: Roxbury, KCB, Burlington, Clinton, Natick, COTC, and Sudbury. We also have a dedicated tab on the website, <https://www.presbyteryofboston.org/Matthew-25>, which is where different resources and calls to action will be posted. Earlier this summer, we engaged in the PC(USA)'s 21-Day Racial Justice Challenge as part of our commitment to dismantling structural racism. Stay tuned for another opportunity this fall!

General Assembly

The past two years of service as co-moderator of the 223rd General Assembly were an amazing whirlwind and I honestly loved just about every minute of it. I could not have done it without your support and encouragement, and I thank you from the bottom of my heart for making it possible for me to pour my whole self into this once-in-a-lifetime experience.

It came to a sudden and strange stop, like so many things did in March, when the pandemic stopped travel and gatherings went digital. I still visited Presbyteries, but all from my own office nook at home, and still prepared to lead the beginning of the 224th General Assembly, just from that same office nook. Yet even in all that was disorienting and anything but normal, it was an immense honor to co-moderate the election of our denomination's first indigenous moderator, Ruling Elder Elona Street-Stewart. I was able to personally deliver the Moderator's cross to Elona in August.

Personal

It has also been a topsy-turvy year personally, between wondering what God is calling me to next and my mother dying in April after a relatively quick decline due to Alzheimer's. Even with all the travel during the last two years as co-moderator, I managed to visit my parents in Washington nine times before my Mom died, and have been back three times to see my Dad since then.

Again, without your prayers and support, and your willingness to let me work regularly from the Pacific time zone, I couldn't have been present the way I was over the past many years. Thank you.

September 14, 2020

Dear Friends in Christ,

As we prepare for the September Assembly meeting, it is time to share with you a decision that I shared with the Council a few months ago. When my current contract expires at the end of this year, I am not asking for it to be renewed.

This was a difficult decision to come to, and one that emerged initially because of the financial challenges requiring us to find ways to significantly reduce our budget. In the end, though, it became clear in my time of discernment that God was indeed beginning to call me towards something new.

Usually, when you are called to a new position, you wait to share that news until that new thing has become clear. In this case, that didn't feel honest or responsible to me, especially as both Presbyteries were beginning conversations about budgeting for the coming year and wondering what finances will look like as we continue to minister together during the pandemic. So instead of waiting until I know what might be next, I shared my intention early, knowing it would impact the budget and staffing conversations.

So much has happened in the almost six years of ministry together, and I am grateful for the opportunity to be a partner and friend during this time. Thank you for trusting me to walk alongside you, to challenge you, to celebrate with you, and to struggle with you. I have been honored beyond telling to serve as your Resource Presbyterian.

These next few months will give us all time to prepare for what God is planning, discerning together what comes next, what ministry will look like for you and for me. Thank you for all of your support and encouragement, especially during the last two years of service as co-moderator, and thank you for your continued prayers.

Peace,
Cindy



Respectfully submitted by Rev. Sarah Hathaway, Nominating Committee Chair

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:

Chuck Farrell (RE – Fourth): Synod Commissioner 2020

Kyungmoon Yoon (TE – Korean Church of Boston): Synod Commissioner 2020

Christine Keller (RE – Fourth): Committee on Ministry, Class of 2023

BIOS: Please see supplemental packet.

Rev. Kyungmoon Yoon (Synod Commissioner - TE)

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 Representation in Presbytery of Boston and is nominated at this assembly meeting for Synod Commissioner (TE) 2020.

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 as 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. Beginning in 2020, she is serving as a board member of the Massachusetts Council of Churches.



Submitted by T. J. DeMarco, Stated Clerk

The largest portion of the council's time was spent reviewing reports from the Budget Task Force, chaired by Ivy Turner and COVID 19 response. The Budget Task Force and Council communicated throughout the process in the difficult work of putting together a balanced budget, a process that started in late 2019. The COVID 19 response is reflected in the summary of actions below.

There are two motions for Presbytery action from the council:

For Presbytery Action:

Council voted to **recommend** that Presbytery approve the following changes to the standing rules.

(1) **MOTION:** That Presbytery of Boston Standing Rule E.22a be amended by replacing the words "eligible to vote" with "present and voting," so that the standing rule shall read:

"Amendments to these standing rules may be proposed at any presbytery meeting and may be adopted by a majority vote of those ~~eligible to vote~~ **present and voting.**"

Rationale

1. This change would make language in the standing rule language consistent with the language on participation in Presbytery Bylaw 8.2 on suspending our bylaws, which specifies as necessary for amendment a supermajority of those members "present and voting."

2. Should the presbytery be meeting physically (in person) or virtually (electronically), the wording of Standing Rule 22.a as amended would mean that any person properly registered at that meeting who fails to vote at all cannot be counted as adding to the "No" vote or to the number of abstentions simply by failing to participate.

(2) **MOTION:** That Presbytery of Boston Standing Rule E.22b be amended by replacing the words "eligible to vote" with "present and voting," so that the standing rule shall read:

"Suspension of these standing rules may be approve at any presbytery meeting by a majority of those present and ~~eligible to vote~~ **present and voting.**"

Rationale

1. This change would make language in the standing rule language consistent with the language on participation in Presbytery Bylaw 8.1 on suspending a bylaw, which specifies as necessary for suspension a supermajority of those members "present and voting."

2. Should the presbytery be meeting physically (in person) or virtually (electronically), the wording of Standing Rule 22.b as amended would mean that any person properly registered at that meeting who fails to vote at all cannot be counted as adding to the “No” vote or to the number of abstentions simply by failing to participate.

Council **voted to recommend** that Presbytery form a task force of Presbytery to form an anti-racism policy to be recommended to Presbytery for adoption.

Summary of Council Actions

April 23, 2020

The council **approved** the following charge for a sub-committee of three members, Katie Cole, Cindy Kohlmann, Andrew Parmelee of council with the following charge:

1. Consider grant requests related to COVID-19 emergencies. The sub-committee is dissolved effective on December 31, 2020 but may be extended by a vote of council. Grants must comply with the existing guidelines of these funds.
2. The grants that this group may approve are to support needs of congregations relative to the COVID 19 pandemic.
3. The total amount that this sub-committee is allowed to approve is: \$3,000. Larger sums must be approved by the council.
4. The sub-committee may not approve more than one grant per congregation.
5. Approval of a grant requires a vote of approval from 2 of the 3 members.
6. The sub-committee may deliberate and vote electronically.
7. All actions must be submitted to the council and the Presbytery trustees through the Stated Clerk and the chair of the Board of Trustees.

COM made edits to the Pastor Emergency Fund application and submitted to COM for approval. The council **approved** of the new guidelines.

The council **voted** to apply for the PPP loan for roughly \$35,000. This is a loan that is forgivable if certain requirements are met. (This vote was later rescinded after treasurer researched the terms)

May 21, 2020

The moderator submitted a letter that he recommended be submitted to the Presbytery. He felt it was important to send a letter in addition to what the Resource Presbyter and Stated Clerk already sent to re-iterate the recommendation to refrain from opening for face to face worship at this point.

The council **decided** to not send the letter at this time. The moderator, David Dorer, cast a dissenting vote on this decision.

The Council **voted** to hold Presbytery Assembly meetings electronically until a date when it is safe to meet in person when all votes made electronically would come before the Presbytery for a ratification vote.

The council **voted** to hold the Presbytery's September Assembly meeting electronically following the process above.

May 27, 2020

This special meeting was called by the Presbytery Moderator, David Dorer, to discuss the possibility of distributing a letter regarding churches re-opening during the COVID-19 pandemic. The council elected Veronica Soto Felliciano to serve as moderator pro-tem.

The council decided to open the floor to discuss the possibility of discussing the letter. The council voted to limit speakers to 3 minutes during debate. The council received the resignation of the Moderator David Dorer.

After discussion, the council voted to adjourn at 8:15 PM. David Dorer, the Presbytery moderator voted against the motion to adjourn. The meeting closed with prayer with prayer at 8:16 PM.

June 16, 2020

The moderator, David Dorer, called a meeting for June 16, 2020 to discuss distributing a letter regarding churches re-opening for face to face worship during COVID-19. No council members attended.

June 25, 2020

The moderator called the meeting to order with prayer at 7:00. The council approved the docket and minutes from its stated meeting on May 21, 2020. The moderator asked Veronica Soto Feliciano to moderate the discussion of the approval of the minutes for the special meeting held on May 27, 2020.

The moderator ruled that a motion to amend the minutes was out of order. The council voted to overrule the chair.

David Dorer filed a dissent against the council vote to overrule the chair.

Council amended the minutes from its May 27, 2020 meeting to reflect that the council received David Dorer's resignation on that date.

Council amended and approved minutes from its special meeting on May 27, 2020.

David Dorer filed a dissent against the council decision to amend the minutes of the meeting on May 27, 2020.

David Dorer filed the following protest in response to the vote to amend the minutes from the May 27, 2020 meeting:

"I hereby protest the decision by the Presbytery Council at this meeting held on 25 June 2020 to correct and approve the minutes for the 27 May 2020 Special Meeting to say, "The council received the resignation of the Moderator David Dorer." First I never resigned. The letter that I distributed

for the meeting said, “... I will need to resign ...” I never sent an additional letter. Second, the statement that my resignation was accepted could not have occurred because I never offered my resignation. Furthermore, the “acceptance” of my “resignation” never occurred at the meeting on 27 May 2020.”

The council voted to enter an executive session to discuss the resignation of the moderator. The council took no action during executive session.

July 9, 2020

The Stated Clerk called this special meeting because business from the last called meeting was incomplete.

The council elected Cindy Kohlmann to serve as moderator pro-tem.

The council **voted** to send the personnel policy to the personnel committee for their review.

The council **voted** to enter a process of mediation with David Dorer through the Synod Mediation Network. Katie Cole, Su Young Kim, and Jane Wilson were elected to represent the council in the mediation process.

July 30, 2020

The council reviewed the three recommendations submitted by the personnel team and voted as follows:

The council **voted** to form a personnel committee as a committee of council composed of the same members of the current Personnel task force. The role of the personnel committee will be to meet with staff, review performance, compensation, and job descriptions as well as perform exit interviews. The members are Meagan Manas (Chair), Jeffrey Ferguson, Jean Southard, Beverly Shenk, and Rick Otty. The Presbytery moderator will be a member ex-officio. This committee will be in place through the end of 2021 unless dissolved by council for the sake of forming a Presbytery committee. This action dissolves the personnel task force.

The council **voted** to direct the personnel committee in consultation with the treasurer to develop a credit card spending policy to be approved by Presbytery and once the policy is approved to issue Presbytery credit cards to staff members as needed.

The council voted to **recommend** option one in the Budget Task Force’s report. (See Budget Task Force Report)

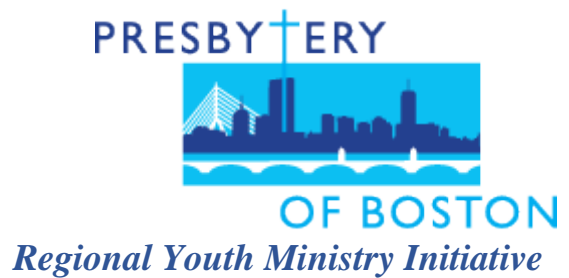
Rationale: As the budget needs to be right-sized to reflect the current membership of the Presbytery of Boston, council recommends to Presbytery support of option 1.

The council **voted** to add online giving as an option available for giving to the Presbytery to help support its mission. This will not be utilized as a vehicle to pay per capita. Choice of which online giving vehicle to utilize will be at the discretion of the treasurer.

Council voted to **approve** \$1250 expenditure from the Synod grant to support a training to be made available for all Presbytery members for this purpose.

Council **voted** to authorize the Lord's Supper for the September 6, 2020 YouTube worship service.

Council **voted to recommend** that Presbytery form a task force of Presbytery to form an anti-racism policy to be recommended to Presbytery for adoption.



In this very strange time of social isolation we are unable to do all of the things we could do before, while it has brought with it a sense of loss it has also brought with it an opportunity, nay a need, for change. We have been challenged to think outside the box of our individual churches, we are called to be bold, and ask "What is possible if we work together?" We decided to find out. We invited anyone interested in youth ministry in the region to join us in Round Table discussions. This call went out to parents, pastors, leaders and youth. We hosted 2 Round Table discussions and gathered information from youth and adults about the needs and wants for youth ministry in the region. We formed a Regional Youth Ministry (RYM) Planning Team consisting of both youth and adults. Our goal is to provide a safe and joyful space for youth to be themselves, take risks, grow in faith and explore how faith can become loving, life giving and liberating actions in our churches, communities and around the world. We strive to create a space where we can build meaningful relationships and connections, not only among youth but intergenerationally in our region through shared ideas, stories and events. More information to come! If you are interested in joining us on this adventure please reach out to Jen Slater at jenmcarver@gmail.com

PRESBYTERIAN

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