



Stated Meeting of the Presbytery of Boston

Zoom Meeting

March 17th, 2022

Meeting Packet



Notice of the
Stated Meeting
of the
Presbytery of Boston

Date/Time: March 17, 2022 on Zoom at 7:00 PM

Location: Zoom Meeting

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

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

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

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

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

Worship Offering

Our worship offering will benefit the Presbyterian Church of Cameroon Peace and Justice Center. To give, click on this link: <https://presbyteryofboston.org/Donate>

Proposed Docket
Stated Meeting of the Presbytery of Boston

		Length
6:30	Log-in and instructions for Zoom Presbytery Meeting	30
*7:00	Call to Order & Declaration of Quorum Opening Prayer Call for new business Omnibus Motion Introduction of New Elders Seating of Corresponding Members Acknowledging and Honoring Native Land – (Representative from NPC)	10
7:10	Nominating Committee (Sarah Hathaway)	10
7:20	In Memory of Rev. John “Jack” Malcolmson (Bob Kellegrew)	10
7:30	Board of Pensions Update – Carrie Mitchell	20
7:50	Worship Offering – Presbyterian Church of Cameroon Peace and Justice Center	20
8:10	GLOW Report – Jen Slater	10
8:20	Trustees (Thatcher Freeborn)	10
8:30	Personnel (Meagan Manas)	10
8:40	Treasurer (Andrew Parmelee)	15
8:55	Committee on Ministry (Jill Auger)	10
9:05	Committee on Representation (Kathy Barnes)	5
9:10	Committee on Preparation for Ministry (Drew Hanson)	10
9:20	Report of the Stated Clerk (T. J. DeMarco)	5
9:25	Council (Trina Portillo)	10
9:35	New Business (only if requested at beginning of meeting)	
	Adjourn	
	* <i>Denotes Order of the day</i> (All other times are guidelines)	



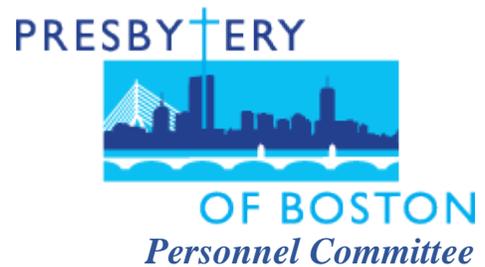
The Nominating Committee seeks ruling and teaching elders for the following positions:

- **Ruling elders** and **teaching elders** to serve on the **Committee on Ministry**. The Committee on Ministry (COM) “shall serve as pastor and counselor to all members of the presbytery.” The Committee on Ministry typically meets on the first Thursday of the month.
- **Ruling elders** and **teaching elders** to serve on the **Permanent Judicial Commission (PJC)**, which conducts trials and hearings when the occasion arises.
- **Ruling elders** and **teaching elders** to serve on the **Committee on Preparation for Ministry (CPM)**, which works “to enable the presbytery to fully and pastorally participate in its covenanted responsibilities with inquirers and candidates who are preparing for ordination to the ministry of Word and Sacrament.” CPM typically meets on the second Tuesday of the month.
- **Ruling elders** to serve on the **Nominating Committee**, which nominates people to roles within the Presbytery. The Nominating Committee typically meets on the first Tuesday of the month.
- **Ruling elders** to serve on the **Presbytery Council**. The Presbytery Council is to provide servant leadership by guiding and challenging the presbytery with respect to the presbytery’s vision and mission, to strengthen congregations, and to foster partnerships to accomplish the presbytery’s mission goals.
- **Ruling elders** and **teaching elders** to serve on **Trustees**. Trustees oversee all Presbytery assets, oversee all financial aspects of church property purchases and sales, building projects requiring Presbytery approval, offer assistance upon request, and obtain a full financial review of the Presbytery.

(Committee descriptions are taken from the Book of Order and the Presbytery of Boston bylaws.)

If you have questions, comments, suggestions, and nominations, please contact Rev. Katie Cole at kmhcole@gmail.com or 919-924-1170.

The next Nominating Committee meeting is on Tuesday, April 5 at 6:30pm via Zoom.



Items for Information:

- The Personnel Committee continues to meet regularly with Presbytery staff for support and accountability. We ask all members of the Presbytery to remember that our staff are part time, and as such may not respond immediately to emails or be available to take your call at a given time of day. They are working hard on our behalf and we can show our appreciation and support by offering grace and respecting the boundaries of their time.
- We are hoping to put together a workshop for church Personnel Committees this year to share best practices. Stay tuned for more!
- We continue to ask you to think about who in your networks would make a great Personnel Committee member and connect them with Meagan (pastor@presbyterianclinton.org) if they have any questions. People with experience in HR or who are interested in supporting the staff of the Presbytery would be a great fit.

Item for Action:

Approve revised Personnel Policy. The Personnel Committee presented a final draft of the revised Personnel Policy to Council, and they have recommended it to be approved by the Presbytery. This Policy was revised by the Personnel Committee with help from Albany Presbytery, who have recently updated their policy. Our Committee had this policy reviewed by a lawyer and HR professional before submitting to Council for their approval.

The quantity and kind of changes from the current policy that were needed made it too difficult to present a strike through version. If you would like to review the current policy, you can find it here:

https://presbyteryofboston.org/Portals/0/Documents/Council/Personnel_Policy.pdf?ver=2015-03-19-133514-000

The revised policy follows this report.

Respectfully Submitted,
Rev. Meagan Manas, Personnel Committee Chair

**PRESBYTERY OF BOSTON
PERSONNEL POLICIES AND PROCEDURES**

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Section 1 – Introduction and Purpose

The Presbytery of Boston is a council of the Presbyterian Church (U.S.A.). As such it is a community of faith that exists to help further the work of Jesus Christ in the world by supporting the ministries of its member churches and coordinating the mission of the Presbyterian Church (U.S.A.) (hereafter known as the PCUSA) in the Boston area. The Presbytery of Boston is a legal corporation under the laws of the Commonwealth of Massachusetts and is certified tax-exempt under Section 501(c)(3) of the Internal Revenue Code. The Presbytery is committed to Equal Opportunity and Fair Employment practices in keeping with the standards of the PCUSA and the Commonwealth of Massachusetts.

The personnel policies and procedures outlined in this manual are designed to create a fair and pleasant work environment for those who are compensated Presbytery officers and salaried staff, to enable them to work efficiently and effectively, and to foster good working relationships within the Presbytery. The policies that follow are designed to convey the Presbytery’s responsibility to provide consistent, specific, and well-defined employment practices, and employees’ responsibility to perform their agreed-to tasks well.

No manual can cover every situation and concern. As new or complicated issues may arise, compensated officers of the Presbytery and staff employees are encouraged to seek out guidance from the Presbytery’s Personnel Committee. In turn, the Personnel Committee may recommend revisions to this manual for Presbytery approval.

Section 2 – Employment at Will

Either the Presbytery or the employee may terminate the employment relationship at any time, with or without cause, with or without notice. This at-will employment relationship exists regardless of any other written statements or policies contained in this document or any other Presbytery documents or verbal statements to the contrary. The plans, policies, and procedures described in this document are not intended to create an employment contract or a guarantee or promise of employment or continuing employment.

Section 3 – Personnel Committee and Hiring

The makeup of the Personnel Committee is defined in the bylaws of the Presbytery. The Presbytery determines personnel policies based upon recommendation of the Personnel Committee. The Personnel Committee is responsible to the Presbytery for implementation and application of these policies with all staff. This responsibility may be shared if there is a designated head of staff or staff supervisor, who will work in coordination with the Personnel Committee. All staff should be made aware of the person or group who will serve as their supervisor.

With the exception of those staff members who are elected directly by the Presbytery, all employees of the Presbytery shall normally be hired by the Council, using the general practices of advertising, interviewing, testing of skill, background and credit checks within the guidelines of the Presbytery, including its EEO policy. An executive staff member will normally approve hiring of non-exempt staff. (See Section 5 for definition.)

Relocation Expense – Whenever an exempt employee is required to move to carry out the responsibilities of their work, the Presbytery will consider paying for a portion of costs related to the move, such as packing and moving expenses. Arrangements for any payment of moving expenses should be a part of the negotiated employment agreement.

Section 4 – Staffing Categories – Exempt and Non-Exempt

Exempt - Employees whose positions meet specific tests established by the Fair Labor Standards Act (FLSA) and applicable state law and who are exempt from minimum wage and overtime pay requirements. Exempt employees are expected to work the hours required to meet their work responsibilities.

Employees classified as an exempt (or salaried) will be paid on a salary basis. This means that salary is a predetermined amount that does not vary based on the quantity or quality of work performed in a given pay period. Certain deductions, however, may be withheld from the salary of exempt employees. These include (but are not limited to) deductions for:

1. Social Security,
2. Federal, state and local taxes,
3. Participation in Presbytery-sponsored benefit and retirement plans,
4. Absences from work for one or more full days for personal reasons, other than sickness or disability, where an employee has exhausted their paid personal or vacation leave benefits,
5. Absences from work for one or more full days because of sickness or disability (including work-related accidents), taken either before an employee has become eligible for sick leave benefits or after an employee has exhausted their paid sick leave benefits,

6. Unpaid disciplinary suspensions of one or more full days imposed on exempt employees in good faith for infractions of workplace conduct rules, including violations of the Presbytery's policies on falsification of information, equal employment opportunity, workplace harassment and discrimination, drugs and alcohol in the workplace, and the employee conduct and work rules contained in this document, and
7. Full or partial days not worked during the initial or terminal week of employment.

Deductions from exempt employees' salary may not be made for absences from work caused by the Presbytery or by the Presbytery's operating requirements if the employees are ready, willing and able to work, nor for any other reasons prohibited by federal or state law.

Non-Exempt – Employees whose positions do not meet FLSA and state exemption tests and who are paid a multiple of their regular rate of pay for overtime hours worked.

Section 5 – Staffing Pattern

The legal corporate employer of Presbytery staff is the Presbytery of Boston.

Elected Staff – A stated clerk will be elected as an officer in accordance with the procedures outlined in the Presbytery bylaws and section G.3-0104 the Book of Order of the PCUSA. A treasurer will be elected in accordance with the procedures outlined in the Presbytery bylaws. Any Executive Staff Member shall be elected in accordance with the bylaws of the Presbytery and section G-3-0110 of the Book of Order of the PCUSA, with the search normally conducted by a Presbytery-elected committee.

Elected staff are normally considered exempt and may be full-time or part-time.

Regular Full-time Employees – Employees hired by the Presbytery to work a regular schedule of 40 hours or more per week shall be considered regular full-time employees. Regular full-time employees may be exempt or non-exempt and are eligible for all employment benefits offered by the Presbytery.

Regular Part-time Employees – Employees hired by the Presbytery to work a regular schedule of less than 40 hours per week shall be considered regular part-time employees. Regular part-time employees may be exempt or non-exempt and may be eligible for certain employment benefits offered by the Presbytery, which will be outlined in their employment agreement.

Temporary Employees - Employees who are scheduled to work on a specific need of the Presbytery. Temporary employees are non-exempt and are not eligible for any benefits unless specifically authorized in writing.

Section 6 – Employee Commitments, Responsibilities, Guidelines

Nepotism – Care is to be exercised in the employment and assignment of individuals who are relatives of people in the Presbytery's employ. Such individuals should not be automatically denied employment. Individuals shall not be hired by or through undue influence or involvement of relatives, and they shall not be assigned to a position where a relative is in a position to unduly influence an employee's salary, promotion, or other aspects of the personnel policies. It is the obligation of an employee's or potential employee's relative to recuse themselves as necessary to honor this policy provision.

Close relatives are defined as spouses, domestic partners, parents, parents-in-law, grandparents, children, children-in-law, siblings, siblings-in-law, uncles, aunts, nephews, nieces, step relatives, cousins, and domestic partner relatives.

Immigration Compliance - The Presbytery is committed to employing only United States citizens and non-citizens authorized to work in the United States and does not unlawfully discriminate on the basis of citizenship or national origin. In compliance with the Immigration Reform and Control Act of 1986, as amended, each new employee, as a condition of employment, must timely complete the appropriate documents, which includes completion of an Employment Eligibility Verification Form I-9 and requires current documentation establishing an employee's identity and employment eligibility. Employees who fail to complete this form and produce the necessary documentation in the manner and time required by law will be subject to immediate termination of employment.

Personnel Data Changes - It is the responsibility of each employee to promptly notify the supervisor of any changes in personnel data that may affect employee benefits and/or payroll arrangements. Information that should be kept current includes, but is not limited to, personal mailing addresses, telephone numbers, number and names of dependents, individuals to be contacted in the event of an emergency, and insurance beneficiaries.

Falsification of Information - The Presbytery relies upon the accuracy of the information contained in employment applications, as well as the accuracy of other data presented throughout the hiring process and during employment. Any misrepresentations, falsifications or material omissions in any of this information or data may result in the Presbytery's exclusion of the individual from further consideration for employment or, if the person has been hired, termination of employment.

Conflicts of Interest - Employees are expected to refrain from engaging in any activity that may conflict with their status as a Presbytery employee. This includes the use of one's position with the Presbytery for personal profit, advantage, or entering into transactions or relationships where it may appear that there is a conflict of interest.

No employee is permitted to accept any gift, gratuity, grant, service, or any special favor from any person or persons, or businesses which provide or receive goods and services, or which seek to provide or receive goods and services to or from the Presbytery. However, minor courtesies such as luncheons, dinners, or similar arrangements in connection with business discussions or activities may be received,

When employees discover they may be in a position of conflict of interest, that conflict of interest must be reported to their supervisor immediately.

Attendance - The efficient management of the Presbytery is dependent upon each employee conscientiously working on an established weekly schedule, normally including designated office hours set in conjunction with the Personnel Committee. When the Presbytery does not have a physical office, the Personnel Committee may request an employee to set a schedule of available hours. Absences, illnesses, and tardiness must be reported to the supervisor as soon as possible. If an employee is ill or unavailable, an email 'out of office' message should be used.

Repeated or excessive absences or tardiness or a pattern of absences or tardiness are considered unacceptable job performance, regardless of whether the absences or tardiness is excused or unexcused. Failure to report to work for 3 consecutive scheduled work days without appropriate

notification is considered job abandonment and will be considered a voluntary resignation. Documentation may be requested to substantiate one's absence or tardiness.

Confidentiality - It is the responsibility of all Presbytery employees to safeguard sensitive Presbytery information. Employees who are in doubt about confidentiality or proprietary information should refer their questions to the chair of the Personnel Committee. Any improper transfer of material or disclosure of confidential information, even though it is not apparent that an employee has personally gained by such action, constitutes unacceptable conduct. Any employee who participates in such a practice will be subject to disciplinary action, up to and including possible discharge and legal action.

Computer Use/Internet Access – Electronic communication systems, including email, Internet access, voice mail, facsimile, and all information transmitted by, received through, or stored in the Presbytery systems, are the property of the Presbytery, and as such are to be used solely for job-related purposes.

The Presbytery Internet and email access may not be used for transmitting, retrieving, or storing any communications of a discriminatory, or harassing nature or obscene materials. No messages with remarks in violation of our EEO policies may be transmitted.

Employees are not to copy licensed computer software, and shall respect all copyrights and may not copy, retrieve, modify, or forward copyrighted materials, except with permission or as a single copy to reference only.

Employees will refrain from using the Presbytery's email and other accounts for personal use. The Presbytery reserves the rights to review, audit, intercept, access, and disclose all messages created, received, or sent via the Presbytery's electronic or other communications means.

Social Media - By utilizing social media via the Presbytery's technology, employees are providing us with access to their social media and agree that they have no reasonable expectation of privacy in the contents of their social media. In addition, the Presbytery may review materials that may be on their social media, including tweets, email communications, PDF files, and pictures that are sent to or reviewed by them.

When utilizing social media sites, it is expected one will comply at all times with all Presbytery policies and practices.

Social Media is not the appropriate venue for voicing complaints about the Presbytery or particular colleagues that could be resolved more constructively through the appropriate channels consistent with the Presbytery's commitment to maintain a diverse and safe workplace.

Any posting to an on-line forum using an official Presbytery email address or providing a Presbytery telephone number or extension, or having a link from a Presbytery website must be posted within the guidelines of the Presbytery's policies and practices. Links to personal pages such as blogs, social media profiles, etc. must also be in accordance with Presbytery policies and practices. If unsure about whether a message/post may violate a law or Presbytery policy, an employee should speak to their supervisor prior to making the post.

Section 7 – Discrimination, Harassment, Sexual Harassment, Misconduct, Whistleblower Policies

The Presbytery of Boston is firmly committed to maintaining an environment that is free from all forms of workplace discrimination, harassment, and retaliation. The Presbytery prohibits

harassment, discrimination, and retaliation by or against employees, interns, representatives, vendors, contractors, and all other persons doing business with or for the Presbytery.

Discrimination - Discrimination is the treatment of an individual based on that individual's protected trait. Protected traits include sex, race, ancestry, ethnic group identification, ethnic background, traits historically associated with race, color, religion, national origin, citizenship, age, creed, disability, veteran status, marital status, familial status, military status, domestic violence victim status, sexual orientation or gender identity and expression, reproductive health decision making, predisposing genetic characteristics/genetic information or carrier status, or any other category protected by applicable federal, state, or local law. Differences in treatment are not discrimination under this policy where those differences are permitted or required by law.

Harassment – Harassment is abuse; intimidation; threats; coercion; assault; inferior terms, conditions, or privileges of employment; and/or other unwelcome conduct or actions related to an individual's protected trait. Harassment includes verbal, visual, or physical conduct directed at an individual because of their protected trait, including: unwanted physical contact; use of epithets, inappropriate jokes, comments or innuendos; obscene or harassing telephone calls, e-mails, letters, notes or other forms of communications; and any other unwelcome conduct.

Sexual Harassment – The Presbytery's Sexual Misconduct Policy will apply to and is to be signed by all employees.

Addressing Discrimination, Harassment, and Retaliation – Discrimination, harassment, or retaliation may not occur in the performance of the Presbytery's business, at Presbytery-sponsored events, or on Presbytery property. Discrimination, harassment, and retaliation are also prohibited in off-duty conduct between individuals who work together on Presbytery business. Employees and nonemployees (e.g., vendors, contractors) aware of possible violations of this policy must promptly report that information to the Presbytery as noted below:

1. Discuss concerns with the individual engaging in the objectionable conduct. Individuals are encouraged (but not required) to first attempt to resolve the situation independently by notifying the party engaged in the objectionable conduct that their actions are unwelcome and asking it to stop.
2. Report objectionable behavior to the Presbytery. If the individual does not feel comfortable discussing their concerns with the individual engaged in the objectionable conduct or has already done so and the discrimination, harassment, and/or retaliation persists, the individual must promptly notify the Chair of the Personnel Committee.
3. The Presbytery takes reports about discrimination, harassment, and retaliation very seriously and will ensure a prompt investigation of such reports (whether verbal or written). Individuals will generally be required to provide names of witnesses, substantiating documentation (notes, emails, etc.), and any other relevant information to facilitate the investigation. Employees are required to participate fully in investigations under this procedure and to provide truthful and complete information. The Presbytery will notify the individual who reported of the final determination and shall similarly notify the individual(s) about whom the report was made (where feasible). Additionally, the Presbytery will implement any corrective actions to be taken in response to the investigation findings.

4. **Statement on Confidentiality.** Information gathered during any investigation into alleged instances of discrimination, harassment, or retaliation will be handled discreetly. In some instances, however, it may be necessary to disclose information in order to conduct a thorough investigation. The Presbytery will take steps to ensure that confidentiality is maintained, where practicable.

All individuals are expected to comply with this policy, to take appropriate measures to ensure that prohibited conduct does not occur and to report any suspected policy violations. An individual's obligations under this policy include reporting any violations witnessed by the employee, regardless of whether the employee was the victim or target of the offending conduct. The Presbytery will take appropriate disciplinary action against any employee who violates this policy and appropriate corrective action in connection with any non-employee who violates this policy. Based upon the seriousness of the offense, disciplinary action may include verbal or written counseling, suspension, or termination of employment.

Whistleblower Policy – The Presbytery complies with applicable laws and government standards by requiring all employees to report suspected fraud or abuse and ensuring that all reports are handled appropriately and employees filing such reports in good faith are not subject to retaliation. It is the responsibility of all employees to report observed or suspected fraud, abuse or other improper activity relating to the operation of the Presbytery. For purposes of this policy:

1. Fraud means any type of intentional deception or misrepresentation made by a person with the knowledge that the deception could result in some unauthorized benefit to themselves or to the Presbytery or another person.
2. Abuse means practices that are inconsistent with sound fiscal or business practices and/or result in an unnecessary cost to the Presbytery.

Employees have several options for reporting concerns of fraudulent, abusive or other improper conduct. Employees may file reports with the Personnel Committee or through the Presbytery's moderator. Depending on the severity of the issue, organizational structure and lines may be ignored.

All reports must be received in writing. Employees may file reports anonymously by mailing a letter, either through interoffice mail or through the US Postal Service, to the attention of any of the above. E-mail messages are also acceptable. Every effort will be made to protect the reporter's identity; however, all individuals should be advised that anonymity cannot be assured if an external investigation or criminal proceedings related to the report occur. Harassment or retaliation against the reporter by anyone affiliated with the Presbytery will not be tolerated.

Employees who do not comply with this policy are subject to disciplinary action. Depending on the facts and circumstances of each case, the Presbytery may reprimand or terminate any employee who fails to comply with this policy.

No individual who files a report under this policy in good faith may be subject to retaliation in any form. Retaliation is also prohibited against an employee for refusing to carry out any activity that is the subject of a report made under this policy in good faith. No employee may threaten to retaliate against another employee for filing a report. Prohibited retaliation includes, but is not limited to, terminating, suspending, demoting, failing to consider for promotion, harassing or reducing the compensation of an employee due to the employee's intended or actual filing of a report under this policy. Retaliation is prohibited even if it is determined that the allegedly improper conduct was proper or did not occur, provided that the report was made in good faith.

The Presbytery reserves the right to take disciplinary action against any employee who maliciously files a report they know to be untrue.

Any actual or threatened retaliation should be reported by the affected employee or any other employee to the Personnel Committee or the Council through the Presbytery's moderator.

Section 8 – Employer Commitments, Responsibilities, Guidelines

Equal Employment Opportunity - Equal employment opportunity and non-discrimination are fundamental principles of the Presbytery. All entities will be regulated by the *Book of Order*, the policies of the General Assembly, and applicable federal and state laws, regulations and executive orders related to equal opportunity in employment.

The Presbytery is committed to equal opportunity and non-discrimination in employment for all qualified persons without regard to race, ethnicity, color, religion (except where this category is determined to be a bona fide occupational qualification), sex, age, national origin, citizenship, marital status, pregnancy, medical condition, disability, sexual orientation, gender identity or expression, military/veteran status, genetic characteristics//information/predisposition or “carrier” status, domestic violence victim status, ancestry, ethnic group identification, ethnic background, traits historically associated with race, color, creed, reproductive health decision making, or any other category protected by applicable federal, state, or local law.

These guiding principles of equal employment opportunity and non-discrimination apply to all employment policies and procedures, including recruitment and hiring, placement, promotion, layoff, recall, transfer, leaves of absence, training, compensation, benefits, separation of employment and all other terms and conditions of employment. Qualified members of all groups are encouraged to apply for positions within the Presbytery according to their individual aspirations and qualifications.

Reasonable Accommodations for Disabled Employees - The Presbytery is committed to providing equal employment opportunities to qualified individuals with disabilities, individuals with qualifying pregnancy-related conditions, individuals with sincerely held religious beliefs or practices, and domestic violence victims. To that end, the Presbytery will provide reasonable accommodations to such individuals for any of the following reasons, unless doing so would result in an undue hardship to the Presbytery:

1. For qualified individuals with disabilities (physical, mental, or developmental) and individuals with qualifying pregnancy-related conditions during the application/hiring process or to perform the essential functions of their positions;
2. Based upon an individual's sincerely held religious beliefs or practices;
3. And for domestic violence victims who must be absent from work to obtain medical attention, counseling, legal services, or for other related reasons.

The Presbytery will work with an employee to develop any possible reasonable accommodations. The Presbytery retains the right to select which accommodations, if any, will be granted. Individuals may make requests for reasonable accommodation to their supervisor or Chair of the Personnel Committee.

Section 9 – Pay Practices

Housing Allowance (Clergy) –The Internal Revenue Service code provides that a minister can exclude from gross income for income tax purposes any housing allowance paid as part of

compensation to the extent that it is used for renting or providing a home. Clergy employed by the Presbytery are entitled to receive part or all of their compensation as housing allowance. The amount of the housing allowance must be set and approved each calendar year and included in the Presbytery minutes. It is the responsibility of the employee to justify the housing allowance for Internal Revenue Service purposes.

Overtime Pay – Full-time employees classified as a non-exempt (or hourly) will be paid overtime at the rate of one and one-half times their regular rate of pay for all hours worked more than 40 hours per workweek, as required by law. As a matter of policy, for any employee to work overtime, authorization must be obtained in advance from one's supervisor or the Personnel Committee.

The workload of non-exempt employees of the Presbytery may vary from week to week, depending on factors such as preparing for meetings, or planning and participating in major events such as retreats. As such, employment agreements with all non-exempt employees should be clear in regard to whether the expected number of work hours per week are a set number per week, or an average number that can vary from week to week according to the workload. This understanding will inform both overtime and compensatory time determinations.

A part-time non-exempt employee will be compensated at their regular hourly rate for hours worked beyond their regular work week unless compensatory time is granted.

Compensatory time - Exempt staff are not entitled to compensatory compensation or time, but are expected to take two days off weekly. When their work involves weekend commitments, it is understood that the days off will be during the week. Travel time to and from meetings away from the office, including air travel, is considered part of a work week.

A part-time, non-exempt employee may request compensatory time instead of compensatory pay in coordination with their supervisor. Normally, the compensatory time will be taken within the pay period in which it was earned.

Honorariums – Honorariums received for services that are considered part of an employee's regular duties shall normally be returned to the Presbytery to reimburse that employee's travel or continuing education account.

Accountable Reimbursement – All employees are entitled to compensation for expenses incurred in the performance of their duties. The Personnel Committee will ensure that each employee is aware of what expenses may be covered, depending on the nature of their work. All program expenses must be approved by the Personnel Committee or employee's supervisor in advance of incurring them.

The kinds of expenses covered will normally include:

1. Lodging and travel to and from meetings at which the staff person's presence is required. Mileage reimbursement will be in accordance with the per mile rate established annually by the IRS.
2. Other necessary expenses, such as conference costs, books, or meals.

Expenses shall be reasonable and not exceed budgeted amounts, and be documented with receipts showing the amount, date, place, and purpose of the expenses. Reimbursement requests should be made no more than 30 days after the expenses are incurred.

The employee's primary office location shall be determined in consultation with the Personnel Committee.

Error in Pay - It is our policy and practice to compensate employees accurately and to do so in compliance with all applicable state and federal laws. To ensure that employees are paid properly for all time worked and that no improper deductions are made, they must accurately record all time worked and review their paychecks promptly to identify and report all errors.

We make every effort to ensure that employees are paid correctly. Occasionally, however, mistakes and/or improper deductions may occur. Employees who believe that the Presbytery has improperly failed to pay them for overtime or who believe that their salary has been subject to improper deductions should immediately report the concern, first to the Treasurer, and if necessary, to the Personnel Committee. Any concerns regarding mistakes, improper deductions, or other pay-related issues will be promptly investigated. It is against Presbytery policy to retaliate against any employee who makes a complaint in good faith pursuant to this policy.

Employment Taxes and Voluntary Deductions - It is the policy of the Presbytery to compensate employees in compliance with the federal Fair Labor Standards Act (FLSA) and applicable state law, including but not limited to the prevailing wage provisions of the Massachusetts Labor Law, where applicable. All employees will have requisite federal and Massachusetts taxes, and Social Security withheld from their paychecks. Social security withholding does not apply to ministers on the Presbytery staff, who will receive a SECA allowance equal to fifty percent of the current tax rate. Pay stubs will reflect these and any other approved, voluntary benefit deductions or mandated garnishments.

Outside Employment - An employee may engage in outside employment or personal educational activities during non-working hours, provided they do not interfere with job performance or constitute a conflict of interest.

During a leave of absence, "non-working hours" shall include the hours that an employee would have been scheduled to work.

Section 10 – Personnel Reviews

Annual Review – It is the intention of the Personnel Committee to conduct an annual performance review and evaluation for all staff in accordance with guidelines established by the Personnel Committee. Employees are encouraged to seek regular feedback from their supervisor. Performance feedback may be considered when determining compensation, but pay increases are not guaranteed based on any specific performance feedback.

Compensation Review - Salaries and hourly pay shall be established and reviewed periodically, taking into account changes in the cost of living and changes in job responsibilities and performance level. Salary increases may be recommended by the Personnel Committee to the Presbytery. The Personnel Committee shall make its recommendations within a timeline which will enable the budgeting of adequate monies for future year budgets.

Section 11 – Benefits – Medical and Pension

The same benefits will be offered to all employee categories: clergy and non-clergy, exempt, and non-exempt, full-time and part-time, for all employees or staff working at least 20 hours per week.

Pension and medical plans are provided by the Board of Pensions of the Presbyterian Church (U.S.A.) and include provisions for retirement pensions, major medical benefits, disability income, death benefits, and optional coverage for dental benefits and retirement savings. The terms of the plan are contained in a handbook, *The Terms of The Benefits Plan of the Presbyterian Church (U.S.A.)*.

The Affiliated Plan as provided by the Board of Pensions forms the baseline for pension and medical benefits for Presbytery employees working at least 20 hours per week. In some cases, a mutually acceptable Alternate Pension and Benefits Plan may be substituted. The same benefits will be offered to all employee categories: clergy, exempt, and non-exempt, full-time and part-time, for all employees or staff working at least 20 hours per week.

Part-time employees in all categories who work less than 20 hours per week may be provided a retirement annuity payment that is commensurate with what the Board of Pensions plan offers for other employees. Any such benefit shall be stipulated in the employment agreement with such employees.

Information regarding status and eligibility of employees, exempt and non-exempt, for participation in the Board of Pensions Plan, will be provided to applicants prior to employment.

Section 12 – Benefits – Holiday, Vacation and Leave Time

Introduction – Holidays and all other categories of paid time off will be prorated for those staff working part time. Time off will be calculated based on percentage of a 40-hour work week usually worked. For example, a staff person working 20 hours per week will receive 50% paid time off, and someone working 10 hours per week will receive 25%. Thus, a full-time employee at 40 hours receives 8 hours paid holiday time for each holiday below, a part-time employee working 20 hours per week receives 4 hours paid holiday time, and a part-time employee working 10 hours per week receives 2 hours paid holiday time. This applies regardless of days or times regularly worked.

The same system of calculation applies to all other paid time off. Number of paid vacation days, sick days, personal days, etc., remains the same for full-time and part-time staff, with the number of compensated hours pro-rated based on part-time percentage.

Holidays – Currently the Presbytery observes the following holidays:

1. New Year's Day
2. Martin Luther King, Jr. Day
3. Presidents' Day
4. Good Friday
5. Patriots Day
6. Memorial Day
7. Juneteenth – June 19
8. Independence Day
9. Labor Day
10. Veterans Day
11. Thanksgiving Day
12. The day after Thanksgiving
13. Christmas Day

Saturday holidays will be observed on Friday and Sunday holidays will be observed on Monday. If a holiday falls within a vacation period, an extra day of vacation is granted.

Vacation – Vacation with pay is provided for all exempt and non-exempt employees for refreshment, relaxation, health, and work effectiveness. Vacation time is not cumulative and must be used within the employment year, except when requested of and approved by the Personnel Committee or supervisor.

In the first year of employment, and in the year of termination of employment, vacation will be prorated based on the percentage of the year worked.

Earned vacation begins on the first day of employment. Ordinarily, no earned vacation may be taken in the first 90 days of employment. During the remainder of the calendar year in which an employee begins work, available vacation time will be determined on a prorated basis. Following an employee's first 90 days of employment and the beginning of the next calendar year following one's employment date, whichever occurs latest, annual vacation shall be granted as follows:

1. Exempt. Exempt staff follow Presbytery guidelines for clergy.
2. Non-Exempt. Full-time non-exempt employees earn annual paid vacation according to the following schedule:
 - o Service from 1 to 5 years.....15 working days
 - o Service from 6 to 10 years.....20 working days
 - o Service from 11 years and over22 working days
3. Part-time, non-exempt employees who work more than 20 hours per week earn vacation days on a prorated basis.

The minimum increment of eligible vacation time to be taken is one-half day. It is expected that vacation will be taken at a time convenient to the work of the Presbytery and the employee. Family commitments may call for unique scheduling, and every effort will be made to make necessary adjustments. Ordinarily, the dates of vacation must be approved at least one month in advance by the supervisor and/or the Personnel Committee.

Sick Leave – Non-exempt employees accumulate 10 working days sick leave per year. Unused sick days do not carry over to the following year. Sick leave entitlement during the first year of employment will be prorated according to the length of employment. Absences that occur after the allowed or accumulated days of sick leave shall be without pay.

Exempt employees will follow the same formula, except that they are granted 10 days sick leave at the beginning of their employment.

Sick days may be used for personal injury or illness or for illness or injury to relatives, as defined in the section titled Nepotism. At time of termination of employment (either voluntary or involuntary) an employee shall have no claim for pay-in-lieu of unused sick leave. When sick leave can be anticipated, advance notification should be given.

Personal Days – With the permission of one's supervisor, following one year of employment, an employee may take three personal days of leave per year, non-accumulative. Such days shall ordinarily be scheduled with at least three days advance notice in consultation with the supervisor.

Continuing Education (Study Leave) – All continuing education is to strengthen the staff person and to develop new skills for more effective and efficient work in the Presbytery.

Exempt Staff: Up to two weeks annual continuing education (accumulative to six weeks) with pay may be granted with the following guidelines:

1. Continuing education is a privilege, not a right.
2. Requests for continuing education time should be coordinated with one's supervisor, and as possible be made at least 60 days before the continuing education begins. Plans for the continuing education shall accompany the request and a written follow-up report will be made upon completion.
3. Stipends for approved continuing education should be part of the employment agreement.
4. When prior written request is made, both time and stipend for a continuing education program may be carried over or accumulated up to 6 weeks with the approval of the supervisor and Personnel Committee.
5. Continuing education not taken within each twelve-month period, and for which a plan of accumulation has not been indicated, will be lost.

Exempt Staff Extended Study Leave (Sabbatical): To enable exempt employees to engage in focused study of subjects that will contribute to the work of the Presbytery and to their own technical or professional development, an extended study leave with pay may be granted with the following guidelines:

1. The employee must have completed five years of continuous service with the Presbytery.
2. At least five years must have elapsed since any previous extended study leave.
3. A detailed written plan of study with clearly identified goals and expected end-products must be approved by the Personnel Committee far enough in advance that budget and staffing needs can be met.
4. The length of the extended study leave may be up to three months or, done in conjunction with earned vacation, may be up to a maximum of four months. An extended study leave may not be combined with annual two-week study leaves since an employee is not eligible for both types of leave in the same year.
5. Ongoing work entailed in a particular position and total Presbytery functions will be primary factors in considering the granting of extended study leave.
6. An extended study leave shall not be granted for a period of time falling within the last year of the individual's employment with the Presbytery and will not be granted as part of the severance conditions when a staff member leaves the employ of the Presbytery.
7. Provision for stipends for an extended study leave, in addition to any salary continuation, should be part of one's employment agreement, or arranged with the Personnel Committee.

Non-Exempt Staff: When it can be demonstrated to be for the good of the Presbytery as well as the non-exempt staff person's professional development, continuing education may be approved with the following guidelines:

1. Continuing education is a privilege, not a right.
2. Continuing education shall be granted for a total of up to two weeks annually. Unused continuing education time and stipend may not be accumulated.

3. Application ordinarily shall be made in writing to one's supervisor no less than 60 days before continuing education begins; plans for the continuing education shall accompany the application and a written follow-up report will be made upon completion.
4. Provision for stipends for continuing education should be part of one's employment agreement, or arranged with the Personnel Committee.

Leave of Absence with Pay – The Presbytery provides leave of absence with pay or partial pay under the following circumstances, with the approval of the supervisor or Personnel Committee:

1. Regular training period of the U.S. Armed Forces (maximum of two weeks). Since most such service includes military pay, the pay liability of the Presbytery will be to make up the difference, if any, between the employment salary and the military salary.
2. Jury duty. Jury pay is to be returned to the employer.
3. Marriage of an employee (up to 3 days) who has been with the Presbytery for one year or longer.
4. Voting (up to half day).
5. Funeral/Bereavement. Employees may be granted up to 5 days annually in the event of death in immediate family, including spouse, partner, parent, in-law, child, grandchild, brother, sister or grandparent, or other person, as approved by the supervisor.

Parental Leave – Parental leave with pay for a period of up to eight weeks may be taken by arrangement with the Personnel Committee. Persons requesting paid leave must have been a Presbytery employee for three full consecutive months at the time they expect to begin their leave.

In addition to the period of eight weeks of paid parental leave stated above, employees are eligible to arrange for up to four additional weeks of parental leave in accordance with state and federal law, without pay and with no loss of seniority or benefits, for a total of twelve weeks. Employees may also arrange to take vacation time in addition to parental leave, by approval of their supervisor.

This parental leave policy also applies to the adoption of children.

Leave of Absence Without Pay – Leave of absence without pay is provided under the following conditions, with the approval of one's supervisor:

1. Medical leave of absence without pay is provided typically for injuries due to auto accident, surgery and recovery, pregnancy or maternity, miscarriage or miscarriage by spouse, or serious illness. Such leave is subject to approval of one's supervisor in consultation with the Personnel Committee. Medical leaves of absence are ordinarily extended to employees who have completed one-year continuous service.
2. Extended military service leave follows the same provisions as medical leave. Upon return from active military duty, every effort will be made to place the employee in a position with like seniority, status, and salary.
3. A request for an unpaid leave of absence may be given for other reasons that are determined adequate by one's supervisor and the Personnel Committee.

Section 13 –Separation

All conditions for separation shall be compatible with the provisions of the law of the Commonwealth of Massachusetts and the constitution the Presbyterian Church (U.S.A.).

Voluntary Resignation – Voluntary choice of separation, freely made by the employee (resignation), should follow at least two weeks written notice to one’s supervisor with copies to the Personnel Committee and the moderator of the Presbytery. When an elected staff member resigns, the written notice shall be sent to the Personnel Committee with copies to the moderator, stated clerk and any executive staff member of the Presbytery. Staff will be paid the cash equivalent to their unused earned vacation at the official date of separation. No severance allowance will be provided.

Reduction of Force – Separation because of the discontinuation of a project or position or reduction in budget, or for other circumstances arising out of no fault of the employee, is at the discretion of the Presbytery. Written notice of such separation will come from the Presbytery moderator after consultation with the Personnel Committee. Appropriate notice will be given to the staff member as early as possible to allow the affected member to relocate or to have opportunity to seek employment elsewhere.

Severance Pay – When a separation by reduction of force occurs and when appropriate notice is given, if the affected staff person continues employment until such time of the effective date of the separation, severance pay may be paid. If the employee voluntarily terminates employment prior to the effective date, any severance pay will be at the discretion of the Personnel Committee.

Suspension - If unacceptable behavior (e.g., insubordination, harassment of other employees, apparent involvement in dishonest or unethical acts, etc.) requires absence from the workplace, the supervisor of that employee may suspend the employee with pay, in accordance with Presbytery procedure, pending verification and evaluation of the circumstances. Suspension occurs following consultation with the person involved by their immediate supervisor. Suspension requires the concurrence of the general presbyter, chairperson of Personnel Committee, and moderator of the Presbytery. Notice of the reason for the suspension must be given to the employee in writing.

Following the suspension, the investigation of the facts that led to the suspension and all subsequent actions shall meet the standards for due process set forth in the *Book of Order*.

Separation for Cause – Separation for cause shall include, but not be limited to:

1. Unsatisfactory performance
2. Neglect in the care and use of Presbytery property/funds
3. Repeated unexcused absence and/or tardiness
4. Any other just cause

Prior to separation, the Personnel Committee will inform the person that they are not performing in a satisfactory way. Methods and action plans shall be developed in order to help the individual improve performance. A letter shall be written to the person, with a copy to the supervisor, indicating what was communicated during the meeting with the Personnel Committee. If performance does not improve following appropriate review, the employee’s employment may be terminated. Normally, no severance is paid when an employee is terminated for cause.

Section 14 – Grievance Process

For the purpose of this policy, a complaint or grievance is an alleged violation of an approved personnel policy or practice, of implementation of discipline, or of an applicable state or federal

law not adequately dealt with in these policies or practices. In order to deal promptly and fairly with all complaints or grievances, the following steps are to be taken.

Preliminary Grievance Procedure – Prior to filing a formal written grievance, the complaining party must first discuss the problem with one's supervisor. If not satisfied with the supervisor's action, or if the problem involves the supervisor, the complaining party is to approach the executive staff member. If the preceding options are not appropriate, then the Chair of the Personnel Committee should be contacted.

Formal Grievance Procedure – If informal efforts to resolve a grievance have failed, a formal grievance may be filed by submitting a written statement to the Chair of the Personnel Committee, with a copy to the executive staff member and the employee's supervisor. Formal grievances must be filed within 60 days after the completion of the preliminary grievance procedure.

1. The Chair of the Personnel Committee, after acknowledging receipt of the complaint, will in consultation with the Personnel Committee, determine the next steps to be taken to address the grievance.
2. If the complainant is dissatisfied with the decision of the Personnel Committee, an appeal may be filed in writing to the Presbytery moderator within 15 days. The Presbytery shall make the final determination. The Presbytery shall supply all parties concerned with its decision in writing.
3. Right of Advocacy. The complaining party may arrange to have an advocate with him/her at all steps in the formal process.
4. Written Records. A written record of all decisions arrived at in all meetings shall be kept. Letters of decisions from the Personnel Committee or the Presbytery shall contain provision for the complaining party to indicate their acceptance or rejection of the decision. Copies of the written records shall be placed in the employee's confidential personnel file.



With this memo is the Treasurer's Annual Report to Presbytery for the year 2021. It deals with Presbytery's Operating Account, the Trustees Account, the YAV Account, and various other reports offered to inform Presbytery of the state of its financial affairs.

As to the Operating Account's year-end balance sheet you will notice a substantial change in value from the previous year. This is due to the receipt of the Presbyterian Church in Needham property. Note that this figure is not a currently appraised amount but rather the assessed value as carried and reported by the Town of Hingham. Regarding the year-end budget and income/expense report it is the per capita income that drives the budget and is a barometer of how congregations are fairing and participating in the work of the Presbytery. This year Presbytery fell short of expectation by about 6%. The actual amount would have been over 10% if one congregation had not worked to contribute amounts unable to be given a previous years.

There was significant change in the Trustees' balance sheet from the previous year due to unrealized gains in Presbytery's investment account. These gains along with unallocated interest were distributed proportionately through all of the Trustees funds at year end. With respect to the Needham Fund the Presbytery had a net loss in 2021 in its operation of the building of about \$ 7,900. However, factoring the fund's share in the unrealized gains, that loss was recovered by the fund and the fund actually increased by nearly \$ 5,000 at year end from its opening balance on January 1. I would encourage all to read through the narrative on each of the Trustees; Funds; you should then have a good idea as to the purpose of each fund and perhaps be inspired with ideas as to how Presbytery may support your congregation's ministry and mission by way of grants.

Moving into 2022 with January's month end Operating and Trustees' reports, you will see that there was minimal income in the Operating Account; this is due to the fact that the income side of the books remained open and what income there was booked to December 2021. The January 2022 Trustee's balance sheet shows a significant unrealized loss in the investment account. We are likely to see significant volatility within our investment portfolio in 2022.

If you have any questions or comments regarding these reports, please express them at the meeting or reach out to me at awparmelee@comcast.net.

Respectfully submitted,

Andrew W. Parmelee,
Treasurer

Presbytery of Boston

<i>Per Capita and Mission Budget for 2022</i>		<i>Budget</i>		<i>Actual - January 31, 2022</i>		
I. Per Capita and Mission Resources:		2022	% Budget	2022	% Budget	
1) Member Church <i>Per Capita</i> (formerly Unified Mission)	\$ 110,544	44.1%	0.0%	<i>Balances</i>		
2) Transfer from Trustee Funds - Awards, Grants, Loans (as awarded)						
3) Transfer from Trustees to Support Presbytery's Operations	\$ 16,297	6.5%	0.0%	Checking	\$ 72,359	
4)				Savings	\$ 50,250	
5)				1/31/22	\$ 122,609	
6) Individual Gifts	\$ 5,000	2.0%	0.0%			
7) Unrestricted-Shared Mission	\$ 20,000	8.0%	0.0%			
8) Designated/Directed Mission (as gifted)						
9) Presbytery Loose Offering				\$ 419		
10) Unrestricted fundraising/Operational Donations (as awarded)						
11) Needham Property Income	\$ 99,100	39.5%	0.0%			
RESOURCES Total:		\$ 250,941	100.0%	\$ 419	0.2%	
II. Per Capita and Mission Disbursements:		2022	% Budget	2022	% Budget	
A. Congregational Mission Programs		\$ 7,500	2.9%	\$ -	0.0%	
1) POB Shared Mission Programs	\$ 7,500	2.9%	0.0%	01/01/22	\$ 143,980	
2) Presbytery Loose Offering (Funded by I9 as received)				Income	\$ 421	
3) Designated/Directed Mission (Funded by I8 as gifted)				Disburse	\$ (21,792)	
4) Grants Restricted (Funded by I2 from Trustees as awarded)				1/31/22	\$ 122,609	
5) Parish Resource Center				<i>Funds</i>		
6) New England Glow				Operating	\$ 62,149	
7) Youth Triennium				Yav Fund	\$ 3,200	
8)				Peace Offer	\$ 1,682	
9)				PJC	\$ 500	
B. Other Mission Programs		\$ 12,500	4.9%	\$ 439	3.5%	
1) PoB Shared Mission Programs	\$ 12,500	4.9%	0.0%	Youth Tri.	\$ 6,790	
2) Presbytery Loose Offering (Funded by I9 as received)				Pentecost	\$ 731	
3) Designated/Directed Mission (Funded by I8 as gifted)				PC Conf	\$ 4,291	
4) Grants Restricted (Funded by I2 from Trustees as awarded)				\$ 439	Pastor's Dev	\$ 6,944
5)				Presb. Day	\$ 543	
6)				Abbey Bos.	\$ 1,125	
7)				CHRA	\$ 540	
8)				TTLDev	\$ 20,005	
9)				PDA	\$ 350	
10)				Covid-19	\$ 3,000	
11)				Confirm Con	\$ 5,900	
12)				PLC Fund	\$ 1,526	
C. Presbytery Staff, Officer and Office Expenses		\$ 207,822	80.7%	\$ 14,450	7.0%	
1) Moderator of Presbytery - Expenses	\$ 1,200	0.5%	0.0%	1/31/2022	\$ 122,609	
2) Treasurer - Salary	\$ 21,642	8.4%	8.3%	<i>Other Income</i>		
3) Treasurer - Related Expenses (Office and FICA)	\$ 3,600	1.4%	5.1%	Investment	\$ 2	
4) Stated Clerk - Salary	\$ 32,118	12.5%	8.3%	Grants	\$ -	
5) Stated Clerk - Related Expenses (FICA, Travel & Office, 403b)	\$ 8,275	3.2%	2.5%	Funds Crs.	\$ -	
6) Needham Property Utilities and Maintenance	\$ 38,577	15.0%	6.8%	Oper. Crs.	\$ 0	
7) CPA Review	\$ 3,900	1.5%	0.0%		\$ 2	
8) Needham Property Manager	\$ 64,400	25.0%	8.3%	<i>Other Disbursements</i>		
9) Needham Property Manager Related Expenses	\$ 4,904	1.9%	8.4%	Funds Disb	\$ -	
10) Insurances and phone services	\$ 15,800	6.1%	8.3%	Adj. & SRA	\$ -	
11) Communications Coordinatoer - Salary	\$ 12,360	4.8%	8.3%	Oper Disb	\$ -	
12) Communications Coordinator - Related Exps (FICA)	\$ 946	0.4%	8.3%	Adj. & SRA	\$ (961)	
13) PoB Website Support and Training	\$ 100	0.0%	0.0%		\$ (961)	
14)						
15)						
D. Presbytery Committees		\$ 2,250	0.9%	\$ -	0.0%	
1) Presbytery Council/Training and Development	\$ 500	0.2%	0.0%	2022 - Per Capita		
2) Committee on Preparation for Ministry	\$ 500	0.2%	0.0%	GA -	\$ 8.98	
3) Committee on Ministry	\$ 1,000	0.4%	0.0%	Synod -	\$ 4.10	
4) Committee Resources (Pers, COR, Nom)				Pres -	\$ 42.92	
5) Permanent Judicial Commission	\$ 250	0.1%	0.0%			
E. GA and Synod Per Capita and Connectional Expenses		\$ 27,350	10.6%	\$ 7,863.08	28.7%	
1) Connectional Support to General Assembly and The Synod of the NE	\$ 26,100	10.1%	30.1%			
2) POB - General Assembly 2022 Expenses	\$ 1,250	0.5%	0.0%			
DISBURSEMENTS Total:		\$ 257,422	100.0%	\$ 22,752	8.8%	
Surplus/(Deficit)		\$ (6,481)		\$ (21,370)		

Presbytery of Boston - Board of Trustees Funds

Actual - January 31, 2022

<u>Restricteed Cash, Investments and Loans</u>	<u>Market Value</u>
Cash	\$ 26,485.87
Savings	\$ 103,786.94
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	\$ 1,437,201.73
Cash	\$ 8.08
Operating Loans	\$ 10,709.85
Worcester - \$ 5,889.10	
Somerville - \$ 4,820.75	
Investment Loans	
BCLP	\$ 25,000.00
	\$ 1,898,192.47

Restricted Funds

Trustee Fund - Loans to Churches	\$ 10,709.85
Trustee Fund - Restricted Operating	\$ 280,344.27
Kneeland Fund - Regular	\$ 6,524.79
Kneeland Fund - Special	\$ 1,876.45
Presbytery Congregational Development Fund	\$ 41,331.36
Minister's Emergency Fund	\$ 41,361.33
John Gilchrist Fund	\$ 30,477.65
The Robie Fund (\$ 40,000 minimum permanent fund)	\$ 71,584.51
The Lynn Redevelopment Fund (\$ 174,545 minimum permanent fund)	\$ 365,641.27
East Boston Funds	
Continuing Education (\$ 200,000 minimum permanent fund)	\$ 354,288.21
Equity Sharing	\$ 414,832.45
Missions	\$ 134,938.53
Elizabeth Pultz Fund	\$ 14,434.60
Ft. Square Fund	\$ 61,263.93
Needham Fund	\$ 66,372.63
Trustee Held Deposits	\$ 19,800.00
Undistributed Accrued Income	\$ 0.88
Change in Value of Investments (decrease in value distributed 12-31-18)	\$ (61,210.04)
Agnes Young Fund	\$ 43,619.80
	\$ 1,898,192.47

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.



2021 ANNUAL REPORT

PRESBYTERY OF BOSTON
OPERATING ACCOUNT

AND

PRESBYTERY OF BOSTON
TRUSTEES ACCOUNT WITH
INVESTMENT POLICY STATEMENT

AND

PRESBYTERY OF BOSTON
YOUNG ADULT VOLUNTEERS ACCOUNT

AND

PC (USA) CHURCH MORTGAGE GRANTS
WITHIN THE PRESBYTERY OF BOSTON

ANNUAL FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

Respectfully submitted,

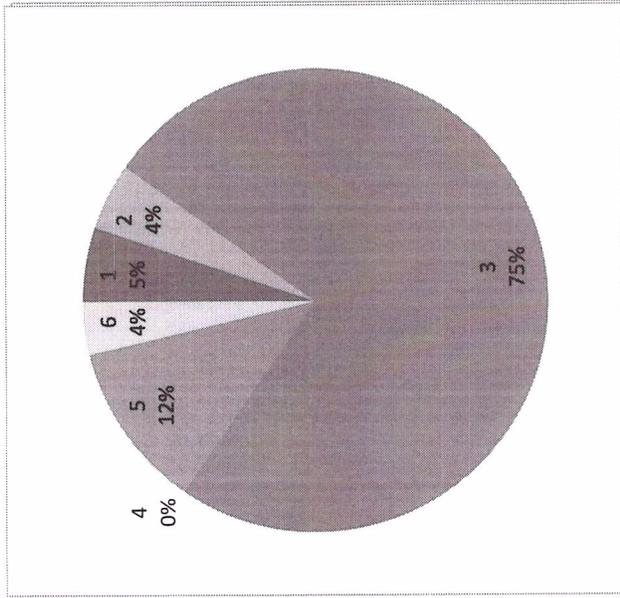
Andrew W. Parmelee

Treasurer

March 17, 2022

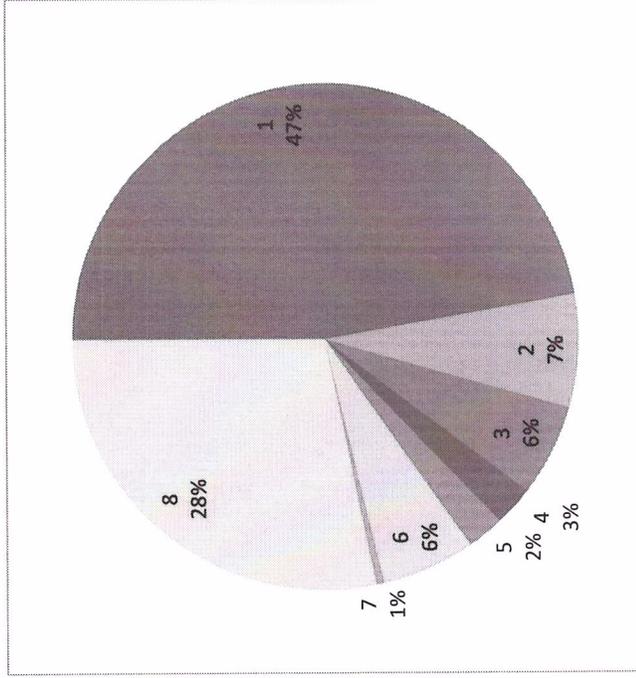
Presbytery of Boston - Summary of Mission Budget Results for 2021

Mission Disbursements



Disbursements			
1	Congregational Mission Programs	11,320	4.8%
2	Other Mission	10,156	4.3%
3	Presbytery Staff, Officer & Office Expenses	163,401	69.8%
4	Presbytery Committees	83	0.0%
5	GA & Synod Per Capita & Connectional Exp	25,618	10.9%
6	Funds Disbursements	8,167	3.5%
7	Operating Disbursements	2,263	1.0%
8	Grants	13,000	5.6%
Total Disbursements		\$ 234,008	100.0%

Mission Resources



Income			
1	Church Per Capita & Unrestricted Mission	129,956	45.0%
2	Denominational Grants, Funds & Ops Crs, Int.	20,000	6.9%
3	Trustee Transfers - Presbytery Operations	16,342	0.0%
4	Funds Credit and Interest	7,056	2.4%
5	Transfer from Trustee Funds - Mission	6,633	2.3%
6	Individual Gifts	16,370	5.7%
7	Presbytery Loose Offering	1,419	0%
8	Trustees - Needham, Manager & Insurance	77,637	26.9%
9	Operations Credit	6,749	8.5%
10	Directed/Designated Mission	6,621	8.4%
Total Income		\$288,783	100.0%

PRESBYTERY OF BOSTON
BALANCE SHEETS
DECEMBER 31, 2021 AND 2020

ASSETS

	<u>2021</u>	<u>2020</u>
Cash	\$ 93,731	\$ 38,977
Corporate Savings Account (Note 2)	50,249	50,227
Land	125,000	125,000
Building and land	2,700,000	-
	-----	-----
Total assets	\$ 2,968,980	\$ 214,204
	=====	=====

FUND BALANCES AND LIABILITIES

Liabilities:		
Equity in real estate in Easton	\$ 125,000	\$ 125,000
Building and land	2,700,000	-
Current Funds:		
Operating Funds	83,520	37,612
	-----	-----
Total current funds	\$ 83,520	37,612
	-----	-----
Restricted Funds:		
Peace Offering Fund	1,682	1,566
Pentecost Offering Fund	731	731
Permanent Judicial Commission Fund	500	500
Presbyterian Disaster Assistance	350	350
Youth Triennium/Connection Fund	6,790	3,371
Transformation Through Leadership Dev	20,505	20,505
Presbyterian Church (USA) Conferences	4,291	4,291
Presbytery Day Fund	543	543
Abbey Boston Fund	1,125	1,125
Pastor's Development Fund	6,944	6,944
Christaller Health	540	540
Confirmation Connection	5,900	5,900
Presbyterian Leader Cohort Fund	1,526	1,526
YAV Fund	3,200	1,200
COVID-19 Fund	3,000	3,000
New England Glow	3,333	-
	-----	-----
Total restricted funds	60,460	51,592
	-----	-----
Total liabilities and fund balances	\$ 2,968,980	4 214,204
	=====	=====

The accompanying notes are an integral part of these financial statements.

PRESBYTERY OF BOSTON
STATEMENT OF ACTIVITY AND CHANGES IN CASH BALANCES
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	Current Funds	Temporarily Restricted Funds	Total 2021	Total 2020
Receipts:				
Per Capita/Unrestricted Mission	\$ 129,956	\$ -	\$ 129,956	\$ 155,670
Individual Gifts/Directed Mission	16,370	6,621	22,991	20,570
Trustees - PCN: manager, insurance		77,637	77,637	42,590
Interest/Grants	21	20,000	20,021	30,000
Operating Credits/Funds Credits	6,749	7,035	13,784	32,140
Loose Offering	-	1,419	1,419	568
Transfers from Trustees' Funds	16,342	6,633	22,975	96,580
YAV Board Contribution	-	-	-	14,694
	-----	-----	-----	-----
	169,438	119,345	288,783	392,812
Expenditures:				
Per Capita - GA & Synod	25,618	-	25,618	26,557
Congregational Mission Programs	-	11,320	11,320	48,858
Other Mission Programs	-	10,156	10,156	12,656
Pres Staff, Officers & Office	163,401	-	163,401	221,061
Presbytery Committees	83	-	83	1,013
Operating Disb./Approved transfer	2,260	-	2,260	25,044
Grants	-	13,000	13,000	27,000
Adjustment/Funds Disbursements	3	8,167	8,170	1,900
	-----	-----	-----	-----
	191,365	42,643	234,008	364,089
	-----	-----	-----	-----
Excess receipts over expenditures	(21,927)	76,702	54,775	28,723
Transfer of restricted funds to oper	67,835	(67,835)	-	-
Beginning fund balance	37,612	51,593	89,205	60,482
	-----	-----	-----	-----
Ending fund(s) balance	\$ 82,520	\$ 60,460	\$ 140,980	\$ 89,205
	=====	=====	=====	=====

The accompanying notes are an integral part of these financial statements.

PRESBYTERY OF BOSTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - ACCOUNTING POLICIES

The financial statements of the Presbytery of Boston have been prepared under the cash basis of accounting. In order to ensure observance of limitations and restrictions placed on the use of resources available to the Presbytery, its accounts are maintained in accordance with the principles of fund accounting. Resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose.

The two basic fund groups are as follows:

CURRENT UNRESTRICTED FUNDS: Includes unrestricted funds presently available for use by the Presbytery.

TEMPORARILY RESTRICTED FUNDS: Includes funds received for specified purposes. Any unexpended fund balance is carried forward to subsequent years.

INCOME TAX STATUS: The Presbytery of Boston is exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code.

NOTE 2 - CORPORATE SAVINGS ACCOUNT

At December 31, 2021, the Corporate Savings Account comprised of the following:

Bank of America Corporate Savings Account	\$ 50,249 =====
---	--------------------

The savings account is stated at aggregate cost, which as of December 31, 2021, equals fair market value.

NOTE 3 - PER CAPITA APPORTIONMENT

In 2008, the per capita apportionment budget was discontinued and rolled into the member church pledges giving. In 2014 Presbytery returned to a per capita apportionment and unrestricted missions budget. Churches are again asked to meet their per capita apportionment in support of the ministerial administrative work of the GA, the Synod of the Northeast and the Presbytery of Boston locally. In addition churches are asked to pledge to and support the unrestricted mission budget of the Presbytery to provide the resources needed to carry out its ministry locally and beyond. Additionally churches designate mission funds in support of ministries endorsed by the Presbytery. Total budgeted per capita for 2021 was \$ 110,554 of which \$ 100,430 or 90.8%, was booked for the year ending December 31, 2021; and the total unrestricted mission and designated budgets were \$ 20,000 of which \$ 36,147 or 181%, was booked at year end.

Presbytery of Boston

<i>Per Capita and Mission Budget for 2021</i>		<i>Budget</i>		<i>Actual - December 31, 2021</i>	
I. Per Capita and Mission Resources:					
	2021	% Budget	2021	% Budget	
1) Member Church <i>Per Capita</i> (formerly Unified Mission)	\$ 110,554	48.5%	\$ 100,430	90.8%	<i>Balances</i>
2) Transfer from Trustee Funds - Awards, Grants, Loans (as awarded)		0.0%	\$ 6,633	0.0%	
3) Transfer from Trustees to Support Presbytery's Operations	\$ 16,360	7.2%	\$ 16,342	0.0%	Checking \$ 93,731
4) Transfer from Trustee Funds (5 Yr Rolling Avg of Interest Income)		0.0%		0.0%	Savings \$ 50,249
5) YAV Payroll Support		0.0%		0.0%	<i>12/31/21</i> \$ 143,980
6) Individual Gifts	\$ 5,000	2.2%	\$ 16,370	327.4%	
7) Unrestricted-Shared Mission	\$ 20,000	8.8%	\$ 29,526	147.6%	
8) Designated/Directed Mission (as gifted)		0.0%	\$ 6,621	0.0%	
9) Presbytery Loose Offering (Collected through I6 and I8)		0.0%	\$ 1,419	0.0%	
10) Unrestricted fundraising/Operational Donations (as awarded)		0.0%		0.0%	
11) Transfer from Trustees - PCN Building Manager and Insurances	\$ 75,892	33.3%	\$ 77,637	0.0%	
RESOURCES Total:		\$ 227,806	100.0%	\$ 254,978	111.9%
II. Per Capita and Mission Disbursements:					
	2021	% Budget	2021	% Budget	
A. Congregational Mission Programs					
	\$ 7,500	3.5%	\$ 11,320	150.9%	<i>01/01/21</i> \$ 89,204
1) POB Shared Mission Programs	\$ 7,500	3.5%		0.0%	Income \$ 288,784
2) Shekinah Fellowship - Natick		0.0%		0.0%	Disburse \$ (234,008)
3) Shekinmah Fellowship - Brockton, Marlborough, Waltham		0.0%		0.0%	<i>12/31/21</i> \$ 143,980
4) Parish Resource Center		0.0%	\$ 187	0.0%	
5) Christmas Worship for Congregations		0.0%		0.0%	<i>Funds</i>
6) Hartford Street Church		0.0%	\$ 6,633	0.0%	Operating \$ 83,520
7) New England Glow		0.0%	\$ 1,500	0.0%	Yav Fund \$ 3,200
8) Youth Triennium		0.0%	\$ 3,000	0.0%	Peace Offer \$ 1,682
9) Designated - Directed Missions		0.0%		0.0%	PJC \$ 500
B. Other Mission Programs					
	\$ 12,500	5.9%	\$ 10,156	81.2%	Youth Tri. \$ 6,790
1) PoB Shared Mission Programs	\$ 12,500	5.9%		0.0%	Pentecost \$ 731
2) PC(USA) - International Peacemakers		0.0%	\$ 475	0.0%	PC Conf \$ 4,291
3) Presbyterian Disaster Assistance - Regional Hurricanes		0.0%		0.0%	Pastor's Dev \$ 6,944
4) Young Adult Volunteers		0.0%		0.0%	Presb. Day \$ 543
5) Mission to the Congo		0.0%		0.0%	Abbey Bos. \$ 1,125
6) Immigration Response Task Force		0.0%		0.0%	CHRA \$ 540
7) Northeast Ecumenical Stewardship Council		0.0%		0.0%	TTLDev \$ 20,005
8) PC(USA) - Youth Connection and Youth Triennium		0.0%		0.0%	PDA \$ 350
9) Presbytery Loose Offering (Funded by I9)) (as received)		0.0%	\$ 1,749	0.0%	Covid-19 \$ 3,000
10) Designated/Directed Mission (Funded by I8) (as gifted)		0.0%	\$ 7,932	0.0%	Confirm Con \$ 5,900
11) Community Day Care of Waltham		0.0%		0.0%	PLC Fund \$ 1,526
12) Grants - Restricted (from Trustee Funds - Funded by I2 (as awarded)		0.0%		0.0%	NE Glow \$ 3,333
C. Presbytery Staff, Officer and Office Expenses					
	\$ 157,704	74.6%	\$ 163,401	103.6%	<i>12 31 2021</i> \$ 143,980
1) Moderator of Presbytery - Expenses	\$ 1,200	0.6%		0.0%	
2) Treasurer - Salary	\$ 21,012	9.9%	\$ 21,012	100.0%	
3) Treasurer - Related Expenses (Office and FICA)	\$ 3,550	1.7%	\$ 3,550	100.0%	
4) Stated Clerk - Salary	\$ 31,182	14.8%	\$ 31,182	100.0%	<i>Other Income</i>
5) Stated Clerk - Related Expenses (FICA, Travel & Office, 403b)	\$ 8,203	3.9%	\$ 8,161	99.5%	Investment \$ 21
6) Recording Clerk - Stipend		0.0%		0.0%	Grants \$ 20,000
7) Audit Expenses	\$ 3,900	1.8%	\$ 3,900	100.0%	Funds Crs. \$ 7,035
8) Resource Presbyter - Salary and Offset		0.0%		0.0%	Oper. Crs. \$ 6,749
9) RP - Reimbursable Exps (CE, Mileage, Meals, Phone) & D&D, Pension		0.0%		0.0%	\$ 33,805
10) Insurances and phone services	\$ 6,335	3.0%	\$ 12,976	204.8%	<i>Other Disbursements</i>
11) Communications Coordinator - Salary	\$ 12,000	5.7%	\$ 12,000	100.0%	Funds Disb \$ 8,167
12) Communications Coordinator - Related Exps (FICA)	\$ 918	0.4%	\$ 918	100.0%	Adj. & SRA \$ 3
13) YAV Site Coordinator - Salary		0.0%		0.0%	Oper Disb \$ 2,260
14) YAV Site Coordinator - Related Expenses (FICA)		0.0%		0.0%	Grants \$ 13,000
15) PoB Web Site Support and Training	\$ 100	0.0%	\$ 381	381.0%	\$ 23,430
16) Needham Building Manager	\$ 64,400	0.0%	\$ 64,400	100.0%	
17) Needham Building Manager - Related Expenses (FICA)	\$ 4,904	0.0%	\$ 4,921	100.3%	
D. Presbytery Committees					
	\$ 7,550	3.6%	\$ 83	1.1%	2021 Per Capita
1) Presbytery Council/Training and Development	\$ 300	0.1%		0.0%	
2) Committee on Preparation for Ministry	\$ 3,000	1.4%	\$ 42	1.4%	GA - \$ 8.98
3) Committee on Ministry	\$ 4,000	1.9%	\$ 42	1.0%	Synod - \$ 4.10
4) Committee Resources (Pers, COR, Nom)		0.0%		0.0%	Pres - \$ 42.92
5) Permanent Judicial Commission	\$ 250	0.1%		0.0%	
E. GA and Synod Per Capita and Connectional Expenses					
	\$ 26,100	12.3%	\$ 25,618	98.2%	
1) Connectional Support to General Assembly and The Synod of the NE	\$ 26,100	12.3%	\$ 25,618	98.2%	
2) POB - General Assembly 2022 Expenses		0.0%		0.0%	
DISBURSEMENTS Total:		\$ 211,354	100.0%	\$ 210,578	99.6%
Surplus/(Deficit)		\$ 16,452		\$ 54,775	

PRESBYTERY OF BOSTON - TRUSTEES ACCOUNT
BALANCE SHEETS
DECEMBER 31, 2021 AND 2020

ASSETS

	2021	2020
Cash	\$ 25,935	\$ 28,902
Corporate Savings Account (Note 2)	103,786	103,776
Charles Schwab & Co., Inc. (Note 2)		
Investments - Long	1,498,412	1,296,984
Cash	8	8
Loans receivable (Note 3)	36,006	38,254
PC(USA) Invest & Loan - Mission MMF & Term	295,000	295,000
	-----	-----
Total assets	\$1,959,147	\$1,762,924
	=====	=====

FUND BALANCES

Operating Fund (temporarily reserved)	\$ 280,038	\$ 257,132
Change in Value of Investments (increase in value distributed to Funds 12-31-19 and 12-31-20)	-	-
Undistributed Accrued Income	-	-
Loan Fund	11,005	13,254
Restricted Funds		
Kneeland Fund - Regular	6,525	5,704
Kneeland Fund - Special	1,876	1,671
Presbytery Congregational Dev. Fund	41,331	37,024
Ministers Emergency Fund	41,361	42,004
John Gilchrist Fund (Note 10)	30,478	27,196
The Robie Fund	71,585	63,995
Elizabeth Pultz Fund (Note 8)	14,190	11,774
The Lynn Redevelopment Fund (Note 5)	365,641	333,303
East Boston Church Fund (Note 6)		
Continuing Education	354,288	316,547
Equity Sharing	414,832	370,733
Missions	134,939	120,581
Fort Square Fund	61,264	61,347
Agnes Young Fund	43,620	38,902
Needham Fund	66,373	61,757
Trustee Held Deposits	19,800	-
	-----	-----
Total restricted funds	1,668,103	1,492,538
	-----	-----
Total fund balances	\$1,959,146	\$1,762,924
	=====	=====

The accompanying notes are an integral part of these financial statements.

PRESBYTERY OF BOSTON - TRUSTEES ACCOUNT
STATEMENT OF ACTIVITY AND CHANGES IN CASH BALANCES
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	Current Fund	Loan Fund	Restricted Funds	Total 2021	Total 2020
Receipts:					
Investment income/gain/fees	\$ 29,207	-	\$ 172,221	\$ 201,428	\$ 142,954
Interest/repayment-loans	534	486	3,152	4,172	6,573
Offerings/Receipts	3,125	-	123,789	126,914	138,175
	-----	-----	-----	-----	-----
	32,866	486	299,162	332,514	287,702
	-----	-----	-----	-----	-----
Expenditures:					
Presbytery Congregation Development	-	-	-	-	13,300
Robie Fund	-	-	-	-	11,500
Fort Square to Mission Resources	-	-	6,647	6,647	50,000
Ministers' Emergency Fund	-	-	5,000	5,000	4,000
Needham Fund	-	-	105,317	105,317	65,431
Transfer to Unified Mission Resources	9,695	-	-	9,695	722
Waltham Fund	-	-	-	-	125
Lynn Redevelopment Fund	-	-	6,633	6,633	29,058
Young Adult Volunteers	-	-	-	-	15,000
Shekinah Fellowships	3,000	-	-	3,000	-
	-----	-----	-----	-----	-----
	12,695	-	123,597	136,292	189,136
	-----	-----	-----	-----	-----
Excess of receipts over expenditures	20,171	486	175,565	196,222	98,566
Fund transfers	486	(486)	-	-	-
Loans granted	-	-	-	-	-
Loans repaid	2,249	(2,249)	-	-	-
Beginning fund balance	257,132	13,254	1,492,538	1,762,924	1,664,358
	-----	-----	-----	-----	-----
Ending fund balance	\$ 280,038	\$ 11,005	\$ 1,668,103	\$1,959,146	\$1,762,924
	=====	=====	=====	=====	=====

The accompanying notes are an integral part of these financial statements.

PRESBYTERY OF BOSTON - TRUSTEES ACCOUNT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - ACCOUNTING POLICIES

The financial statements of the Presbytery of Boston have been prepared under the cash basis of accounting. In order to ensure observance of limitations and restrictions placed on the use of resources available to the Presbytery, its accounts are maintained in accordance with the principles of fund accounting and the guidelines of The Financial Accounting Standards Board (FASB). Resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose.

The three basic funds groups are as follows:

CURRENT OPERATING FUND: Includes temporarily restricted funds presently available for use by the Trustees of the Presbytery for current trustee operations and lending.

LOAN FUND: Includes funds lent to churches within the Presbytery and socially responsible investments.

RESTRICTED FUNDS: Includes funds received for specified purposes. Any unexpended fund balance is carried forward to subsequent years.

NOTE 2 - INVESTMENTS/CORPORATE SAVINGS ACCOUNT

At December 31, 2021, investments and a corporate savings account for all the funds, including a portion for The Lynn Redevelopment Fund, were comprised of the following:

Charles Schwab & Co., Inc. Cash and Mutual Funds	\$ 1,498,420
Bank of America Corporate Savings Account	103,786
PC(USA) Investment and Loan Program Mission Money Fund	295,000
. \$ 120,000 at 0.75% 6/19/2023	-----
. \$ 100,000 at 1.98% 6/19/2022	\$ 1,892,060
. \$ 75,000 AT 0.30% Mission Money Market	=====

The investments are stated at fair market value.

PRESBYTERY OF BOSTON - TRUSTEES ACCOUNT
 NOTES TO FINANCIAL STATEMENTS (continued)
 DECEMBER 31, 2021

NOTE 3 - LOANS RECEIVABLE

At December 31, 2021, the loans receivable were comprised of the following:

First Presbyterian Church of Worcester		
3% per annum, maturity date 12/01/26		\$ 5,889
Clarendon Hills Presbyterian Church		
0.87% per annum, maturity date 01/01/26		5,116
Boston Community Loan Fund, Inc.		
1% per annum, maturity date 06/30/21		25,000

		\$ 35,005
		=====

NOTE 4 - CONTINGENT LIABILITIES

The Presbytery of Boston has guaranteed the following current loans as of December 31, 2021:

<u>Church</u>	<u>Loan Source</u>	<u>Amount</u>	<u>Reason</u>	<u>Balance Due</u>
Korean Ch of Bos	PC (USA)	2,000,000	Construction	1,068,309
First Quincy	PC (USA)	290,000	Renovations	58,916
FUPC - Cambridge	PC (USA)	700,000	Renovations	182,646
Roxbury	PC (USA)	567,000	Renovations	147,086
Fourth Church	PC (USA)	97,000	Solar Panels	81,752
		-----		-----
		3,557,000		1,533,682
		=====		=====

PRESBYTERY OF BOSTON - TRUSTEES ACCOUNT
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2021

NOTE 5 - THE LYNN REDEVELOPMENT FUND

The Lynn Redevelopment Fund was established in May, 1991 upon the dissolution of the First Presbyterian Church of Lynn for the purpose of providing loans or grants to churches in the Presbytery of Boston in need of financial aid to continue or expand their ministries, in remembrance of all those members of the Lynn church who witnessed so faithfully for over 100 years.

At a special meeting of the Lynn congregation and corporation on May 5, 1991, it was moved, seconded and unanimously VOTED:

"that the corporation affirm the recommendation of the Session that the funds remaining from deposit on church building, after expenses, be used as seed money to start a new fund of/for the Boston Presbytery entitled "THE LYNN REDEVELOPMENT FUND: FOR INNER CITY CHURCHES AND INNER CITY MINISTRIES", the said fund to be increased by the 180 monthly mortgage payments of principal and interest paid by Iglesia Christiana Torrente De Cedron, Inc. One-half of one percent of said monthly mortgage payments to be retained by Boston Presbytery for administration of said fund."

The fund will have two portions, the Minimum Permanent Fund and the Loans and Grants Fund. The purpose of the fund will be to provide low cost loans or one-time grants for redeveloping inner city community and specialized ministries. The intent is to make money available through Presbytery channels for program and staff support. These funds are NOT to be used for capital purposes. This stated purpose is irrevocable.

The Lynn Redevelopment Fund
Balance Sheet
December 31, 2021

ASSETS

Investments:

Presbyterian Church (U.S.A.) Investment & Loan Program, Inc.	\$ 120,000
Charles Schwab & Co., Inc. Cash and Mutual Funds	245,641

	\$ 365,641
	=====

PRESBYTERY OF BOSTON - TRUSTEES ACCOUNT
 NOTES TO FINANCIAL STATEMENTS (continued)
 DECEMBER 31, 2021

FUND BALANCES

Minimum Permanent Fund	\$ 177,892
Loans and Grants Fund	186,749

	\$ 365,641
	=====

The investments are stated at fair market value as of December 31, 2021. A contingent asset of the Fund is a \$5,000 irrevocable transfer to the Presbyterian Church (U.S.A.) Foundation's Pooled Income Fund A by the former First Presbyterian Church of Lynn. Income is to be paid to an individual designated by the Lynn Church, and upon his death the principal and any unpaid income of this gift will be permanently held, invested and reinvested by the Foundation with the net income paid to the Fund. The charitable interest amount is \$2,665 and the total designation market value at December 31, 2021 is \$3,303.

The Lynn Redevelopment Fund
 Statement of Activity and Changes in Cash Balance
 for the year ended December 31, 2021

Beginning Balance - January 1, 2021	\$ 333,303
Receipts:	
Interest income	701
Change in Value of Investments	38,271
Disbursements:	
Various churches and fellowships within the Presbytery	(6,633)
Ending Balance - December 31, 2020	\$ 365,641
	=====

PRESBYTERY OF BOSTON - TRUSTEES ACCOUNT
 NOTES TO FINANCIAL STATEMENTS (continued)
 DECEMBER 31, 2021

NOTE 6 - EAST BOSTON CHURCH FUND

The First Presbyterian Church of East Boston was dissolved on April 21, 1996 in keeping with the Presbytery of Boston action taken at its January 22, 1996 stated meeting concurring with the request of dissolution from the Session and congregation of East Boston. The Trustees of the Presbytery of Boston assumed responsibility of managing the assets of East Boston, including maintaining the real estate at 130 London Street, East Boston, MA. On July 9, 2004, the real estate, having been earlier conveyed to the Presbytery, was sold for \$410,000, netting to the Presbytery a total of \$386,038. Between July 28 and August 4, 2004, all marketable securities were liquidated and all monies combined to establish a cash balance with A.G. Edwards & Sons, Inc. invested in liquid short term income funds. In October, 2005, the East Boston Task Force recommended that the balance be split into three funds, with guidelines for their use. In May, 2007, the account was closed and the proceeds were placed in Certificates of Deposit, pending direction from the Investment Committee. At December 31, 2021, the balance and fair market value of the three funds are \$ 904,059.

East Boston Church Fund for Continuing Education
 Statement of Activity and Changes in Cash Balance
 for the year ended December 31, 2021

Beginning Balance - January 1, 2021	\$ 316,547
Receipts:	
Interest income	1,729
Change in Value of Investments	94,470`
Disbursements:	-

Ending Balance - December 31, 2021	\$ 412,746 =====

East Boston Fund for Continuing Education Balances

Permanent Fund - \$ 200,000
 Mission Fund - \$ 212,746

PRESBYTERY OF BOSTON - TRUSTEES ACCOUNT
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2021

East Boston Church Fund for Equity Sharing
Statement of Activity and Changes in Cash Balance
for the year ended December 31, 2021

Beginning Balance - January 1, 2021	\$ 370,733
Receipts:	
Interest Income	798
Change in Value of Investments	43,307
Disbursements:	-
Ending Balance - December 31, 2021	<u>\$ 414,838</u>

East Boston Church Fund for Missions
Statement of Activity and Changes in Cash Balance
for the year ended December 31, 2021

Beginning Balance - January 1, 2021	\$ 120,581
Receipts:	
Interest Income	678
Change in Value of Investments	37,063
Disbursements:	-
Ending Balance - December 31, 2021	<u>\$ 158,322</u>

PRESBYTERY OF BOSTON - TRUSTEES ACCOUNT
NOTES TO FINANCIAL STATEMENTS (continued)
December 31, 2021

NOTE 7 - SOCIALLY RESPONSIBLE INVESTMENTS

Since 1988, the Trustees of the Presbytery of Boston, using a portion of available investment funds, have made loans to community organizations that create and preserve affordable housing and initiate and support neighborhood revitalization, although these investments usually do not yield the return one may expect with equities and bonds. On December 31, 2021 there was outstanding a \$25,000 loan at 1% to Boston Community Loan Fund. Interest income received from this loan totaled \$250 in 2021.

NOTE 8 - ELIZABETH PULTZ FUND

The Presbytery of Boston had been named as the beneficiary of a life income plan established through the Presbyterian Church (U.S.A.) Foundation. Through a life income plan, the donor received income from their gift for life. After the recipient's lifetime, the Foundation established a permanent fund, with a charitable interest market value, as reported on December 31, 2021, of \$31,760. The income thereafter will be distributed to the Presbytery and disbursed according to the instructions of the donor which is for the support of continuing education for clergy.

NOTE 9 - Agnes W. Johnson Young Fund

In the fall of 2018 the Presbytery received a bequest from the estate of Agnes Young, a longtime member of Hartford Street Presbyterian Church, a past chair of Presbytery's COM and also a past moderator of the Presbytery. Conditions of the bequest stipulate that a fund, being established in the name of the grantor, is "to provide assistance to an individual who is pursuing an academic program as described below in subparagraphs a) and b) and further who is challenged by learning disability or utilizes American Sign Language. The income from the proceeds shall be used: a) To defray expense of tuition, books and fees associated with the pursuit of a degree in ministry including a Master of Divinity, Master of Theology or an equivalent professional degree; or b) To defray the expense of tuition, books and fees associated with the pursuit of accreditation as a lay pastor or an equivalent lay academic program sponsored by an accredited theological institution."

PRESBYTERY OF BOSTON - TRUSTEES ACCOUNT
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2021

NOTE 10 - GUARANTY COMMITMENTS

The Presbyterian Church (U.S.A.) Investment and Loan Program, Inc. approved a first mortgage construction and permanent loan in 2007 to The Korean Church of Boston PC (USA), for \$1,600,000 at an initial Base Interest Rate of 7.50% during the first twelve (12) month Construction Loan Phase, at which time it will adjust to the Program's then current Base Interest Rate. The term of the note will be for twenty (20) years. In 2008, an additional loan increase of \$400,000 was approved. As a condition for obtaining the Program's Base Interest Rate, The Korean Church must obtain and maintain, for the term of the loan, investments with the Program as "Designated Participating Investments" in The Korean Church's loan. The Presbytery of Boston, in addition to guaranteeing the loan, has committed an investment of twenty percent (20%) of the original loan, or initially \$320,000, to allow The Korean Church to obtain a rate of interest of one percent (1%) below the base rate plus 100 basis points. At December 31, 2021, the loan balance was \$1,068,309.

The PC (USA) Investment and Loan Program, Inc. approved a first mortgage construction and permanent loan in 2004 to Roxbury Presbyterian Church for \$567,000 at an initial rate of interest of 5.773% during the twelve (12) month Construction Loan Phase and an initial rate of interest of 5.578% during the Permanent Loan Phase. The term of the note will be for twenty (20) years. Among various obligations of the church is the requirement of a guaranty from the Presbytery of Boston and the establishment of a reserve fund of not less than \$20,000. This fund is earmarked specifically to make Roxbury Presbyterian Church loan payment in the event the church becomes thirty (30) days or more delinquent on the loan. During 2020 Presbytery was released from this requirement and \$ 20,000 was returned to the Trustees' Current Fund. At December 31, 2021 the Permanent Loan Phase balance of Roxbury Presbyterian Church was \$ 147,086.

NOTE 11 - JOHN GILCHRIST FUND

John Gilchrist's Last Will and Testament, executed in 1894, left \$10,000 to the Board of the Church Erection Fund ("BCEF") "to be held as a fund, the net income and interest therefrom to be used...to pay for or the assistance of any new Presbyterian Church in the Presbytery of Boston, the same to be devoted to the erection of a church edifice, or to assist any other church in the Presbytery of Boston in paying off its indebtedness for erection or construction". BCEF transferred all of its assets to the Board of National Missions in 1924 and was merged into the Presbyterian Church (U.S.A.) Foundation in 1986. The Presbytery of Boston, as a charitable beneficiary of this endowment fund, received in 2009 grants of \$177,108 for construction and payment of debt from the interest accrued since 1894. The Korean Church of Boston PC (USA) received \$100,000 and Good Shepherd Presbyterian Church received \$77,108, of which \$35,064 was given to the presbytery to pay off the GSPC site loan. The fund's market value as of

PRESBYTERY OF BOSTON - TRUSTEES ACCOUNT
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2021

December 31, 2021 was \$72,827 Future income will be distributed quarterly to a money market portfolio held by the Foundation and remitted from time to time to the Presbytery of Boston.

NOTE 12 - FUNDS HELD BY THE BOARD OF TRUSTEES

Trustee Fund - Loans

The Trustees receive and approve loan requests from churches which are voted upon by the Presbytery. Funds come from the unrestricted operating fund (Trustee Fund - Other) and are disbursed by the treasurer.

Trustee Fund - Other

This fund is the unrestricted operating fund of the Trustees that can be used for any purpose by vote of the Trustees, such as loans, grants and money to causes of the Presbytery. The basis for this fund came from the time of the merger of several Synods in 1973 to create The Synod of the Northeast. The Presbytery received approximately \$63,000 as its share from the balance of a fund drive entitled "New England Presbyterian Advance".

Kneeland Funds (Regular and Special)

These funds were established in 1947 from \$5,000 received from the Martin D. Kneeland Trust. Each year, the Stated Clerk determines the church or person to receive an award based on criteria set up by the Trust. The treasurer disburses the awards each September.

Presbytery Congregational Development Fund (Framingham Fire Fund)

Fund established in 1974 from fire insurance proceeds for use by the present Committee on Missions and Congregations (now delegated to Presbytery's Council) for needs that relate to that committee's purpose, as approved by the Council.

Ministers' Emergency Fund

Fund established in 1957 to have monies available to assist pastors or widows of pastors who are in need of emergency funds. Deposits from installation offerings and interest can be used for outright grants or loans to be paid back. The Chair of the Committee on Ministry and the Moderator of Presbytery receive and approve requests of disbursement from the fund.

The Robie Fund

The Presbytery received \$40,000 in 1983 as a special grant of mission funds which the Synod received from the Robie family. The Presbytery is to use only the interest generated from the \$40,000 to expand outreach in mission, assist churches in areas of evangelism and growth, leadership development and community outreach. The Council approves any disbursement from the fund.

PRESBYTERY OF BOSTON - TRUSTEES ACCOUNT
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2021

The Lynn Redevelopment Fund

This Fund was established in 1991 upon dissolution of The First Presbyterian Church of Lynn to be used for low cost loans or one-time grants for developing inner city community and specialized ministries for program and staff support. Reference should be made to the complete administrative guidelines of the fund. The Council approves any disbursement from the fund.

East Boston Fund

It is funded by proceeds of assets of the dissolved East Boston Church. This fund consists of three parts: Continuing Education, Equity Sharing and Missions. The Council is now charged with the responsibility of approving grants and loans based on established criteria.

John Gilchrist Fund

It is funded by investment proceeds of money held by The Presbyterian Church (U.S.A.) Foundation from the 1894 Will of John Gilchrist for the erection of any new Presbyterian church in the Presbytery of Boston or to assist any church in paying off its indebtedness for erection or construction of a new church. The Board of Trustees must approve any disbursement from the fund.

Elizabeth Pultz Fund

It is funded by investment proceeds of money held by The Presbyterian Church (U.S.A.) Foundation from a pooled income fund established in 1987 by Elizabeth Pultz, a former member of the Sudbury Presbyterian Church. After the recipient's lifetime, the Foundation established a permanent fund with income to be disbursed to the Presbytery in accordance with the donor's instructions for support of continuing education for clergy of the Presbytery.

Fort Square Fund

The Fort Square Fund was created in the first quarter of 2016 by a settlement with the congregation of Fort Square, Quincy, when Presbytery granted the dissolution of the relationship between Fort Square and the PC(USA). The Presbytery has studied potential uses of these funds in support of its mission, ministry and programs. In 2017, by approval of the Presbytery in 2016, \$14,000 was transferred by the Trustees in support of Presbytery's current operating budget.

PRESBYTERY OF BOSTON - TRUSTEES ACCOUNT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

In 2018, by the approval of Presbytery in 2017, \$20,000 was transferred by the Trustees in support of the operating budget of Presbytery along with the balance of the transfer previously approved in 2016 for 2017, \$8,808, for a total transfer from the Fort Square Fund to the operating budget during 2018 of \$28,808. In 2019 \$58,003 was drawn upon in support of Presbytery's operating budget. In 2020 the amount transferred from the Fund was \$ 50,000. In 2021 the transfer amount was \$ 6,647.

Agnes W. Johnson Young Fund

Established in the fall of 2018 by a bequest from the estate of a member of Hartford Street Presbyterian Church and a past moderator of the Presbytery, see note 9 for the purpose and conditions of the bequest.

**Investment Policy Statement
Presbytery of Boston
Investment Committee
March 21, 2007**

I Presbytery of Boston Investment Assets

This Investment Policy Statement (IPS) outlines and describes the investment framework within which the investment portfolios of The Presbytery of Boston are managed. The IPS serves to assist the Investment Committee (IC) in effectively supervising, monitoring and evaluating the Presbytery's assets. This document applies only to those assets delegated to the IC by the Presbytery of Boston or the presbytery's Board of Trustees.

The investment policies described in this IPS are intended to reflect the IC's current status and philosophy, yet be dynamic in nature. These policies may be reviewed and revised as necessary to ensure they adequately reflect any changes to the IC, its investment portfolio or the capital markets.

II Purpose of Investment Policy Statement

This Investment Policy Statement is intended to assist the Presbytery of Boston's fiduciaries by ensuring that they make investment-related decisions in a prudent manner. It outlines the underlying philosophies and processes for the selection, monitoring and evaluation of the investments. Specifically, this Investment Policy Statement describes the Presbytery of Boston's:

- Investment objectives
- Criteria and procedures for selecting investment options
- Investment Performance Measurement and ongoing Due Diligence

III Investment Objectives

The IC shall ordinarily invest in mutual funds. Such funds will have sufficient liquidity to satisfy its obligations while at the same time earning a competitive rate of return relative to risk.

The Presbytery's investments will be selected to:

- Maximize return within reasonable and prudent levels of risk
- Provide returns comparable to returns for similar investment options
- Provide exposure to a wide range of investment opportunities in various asset classes
- Control administrative and management costs

This Investment Policy provides guidance to the Presbytery's Investment Committee (IC), concerning the investments made for the Presbytery of Boston's and its various fund assets.

The IC shall make use of investment choices with investment styles in the following categories:

Equities / Stock

- Balanced / Asset Allocation
- Large Cap Value
- Index to Market
- Large Cap Growth
- Mid Cap Value
- Mid Cap Growth
- Small Cap Value
- Small Cap Growth.
- Global / International
- Real Estate

Fixed Income

- Short Term Bonds
- Intermediate Term Bonds

Stable Value/Cash

- Money Market

IV Investment Criteria

The inclusion of investments within any portfolio shall be based on prudent due diligence procedures. The following elements, along with other criteria, will be considered in selecting an investment:

- The IC will make reasonable efforts to see that investments meet the standards set forth by the Mission Responsibility Through Investment Committee (MRTI) of the General Assembly.
- Manager background and experience
- Past performance considered relative to other investments having the same investment objective. Consideration shall be given to both performance rankings over various time frames and consistency of performance.
- The historical volatility and downside risk of each proposed investment along with firm risk management policies and procedures.
- The investment style and discipline of the proposed manager
- How well each proposed investment complements other assets in the portfolio
- The likelihood of future investment success relative to other opportunities
- Cost relative to value

V Investment Performance Monitoring and ongoing Due Diligence

Performance of investment options and their continued appropriateness given the investment objectives of the IC are reviewed on a periodic basis, but no less frequently than once per year.

Factors in this ongoing evaluation include but are not limited to:

- The performance of the funds relative to comparative indexes.
- The Committee's goal of utilizing investments that perform in the top 33%, or higher, of its respective peers.
- The Committee will place an investment on a "watch list" if the fund has fallen below the 50th percentile, relative to its peers.
- The Committee may remove the fund from the portfolio if the long term performance remains under the 50th percentile.
- The performance guidelines set out in this Investment Policy will not include the money market funds or index funds.
- The Committee may chose to maintain a position in an investment that does not rank above the 50th percentile if the investment continues to meet the Committee's objectives.

If overall performance of a fund is satisfactory, then no further action is required. If performance does not meet guidelines, the IC must take steps to remedy the deficiency. If over a reasonable period the fund does not meet standards, then the fund will be removed from the portfolio.

VI Portfolio Asset Allocation Guidelines

Each portfolio under the supervision of the IC must have a set of asset allocation guidelines appropriate for it's risk profile and time horizon, as established by the IC, such as the example set forth in Addendum A.

VII Review and Amendment of Investment Policy

The IC shall review this Investment Policy Statement at least annually to assure it appropriately addresses the investment needs of the Presbytery of Boston. Changes in this policy shall be made when deemed advisable to protect the interests Presbytery of Boston. Subject to the Board of Trustees, the IC has the authority and responsibility to maintain this Investment Policy Statement in a manner that reflects the goals and objective of the Presbytery of Boston.

**Investment Policy Statement
Presbytery of Boston
Investment Committee**

Addendum A

Representative Asset Allocation Guidelines

	<u>Minimum</u>	<u>Target</u>	<u>Maximum</u>
Cash	2%	5%	15%
Fixed Income	15%	30%	50%
Equities	30%	50%	70%
Unrestricted Opportunities	0%	0%	25%
	<u>Lower Limit</u>	<u>Strategic Allocation</u>	<u>Upper Limit</u>
Cash and Cash Equivalents	2%	5%	15%
Fixed Income:			
Short-Term	5%	10%	15%
Intermediate-Term	5%	20%	35%
<i>(International/Global)</i>	<i>0%</i>		<i>10%</i>
Domestic Equities:			
Large/Mid Cap	25%	35%	50%
Small Cap	10%	18%	25%
International Equities:			
Established Markets	5%	9%	20%
Emerging Markets	0%	3%	5%
Real Estate	0%	3%	5%
Unrestricted Opportunities	0%	0%	25%

PRESBYTERY OF BOSTON - YOUNG ADULT VOLUNTEERS ACCOUNT
Cash Position Ending December 31, 2021

The Young Adult Volunteers Boston Food Justice program began with the arrival of four YAVs in 2013. The Presbytery of Boston Committee on Education for Mission began planning this program in 2010. The program was accountable to The Presbytery through CEM. The YAV Board was released from its responsibilities in 2020 and the program put on hiatus.

The YAV account still exists and will remain as such until such time the Presbytery reactivates the program or determines some other purpose for it.

The balance of the account as of December 31, 2021 is \$ 26,100; as of December 31, 2020 the balance was \$ 26,098.

Presbyterian Church (U.S.A.)

Church Mortgage Grants

Customer ID	Customer Name	Mtg Number	Orig Date	Orig Amt	Current Balance
180080	PRESBY OF BOSTON				
0000958	WHITINSVILLE PRESBYTERIAN CH	95008006	10/1/1900	\$1,300.00	\$1,300.00
0003817	NEWTON PRESBYTERIAN CHURCH	95007301	10/1/1900	\$16,476.76	\$16,476.76
0004567	CLAREDON HILL PC-SOMERVILLE, MA	10015402	3/8/1945	\$5,975.00	\$5,975.00
0004568	1ST PRESBY CH - CLINTON, MA	95007107	10/1/1900	\$3,000.00	\$3,000.00
0009629	HARTFORD ST PC - NATICK, MA	13002319	6/12/1953	\$7,500.00	\$7,500.00
0009629	HARTFORD ST PC - NATICK, MA	13002327	7/30/1954	\$11,500.00	\$11,500.00
0009667	HYDE PARK MATTAPAN PRESBY CH	73000828	12/8/1931	\$1,500.00	\$1,500.00
<i>Totals</i>				\$47,251.76	\$47,251.76



Respectfully submitted by Jill Auger

For Action by the Presbytery:

COM voted to recommend that Presbytery dissolve the pastoral relationship between the Rev. Verónica Soto Feliciano and Primera Iglesia, effective October 30, 2021.

For Information:

I. Change in Terms of Call

COM approved a six-month extension of the contract between the Rev. Dr. Susan DeHoff and the session of the United Presbyterian Church of Whitinsville. She will continue as temporary pastor, on a three-quarter-time basis, from February 1, 2022, through July 31, 2022.

II. Transition Updates

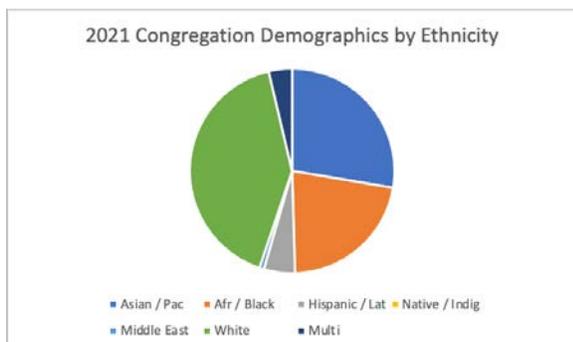
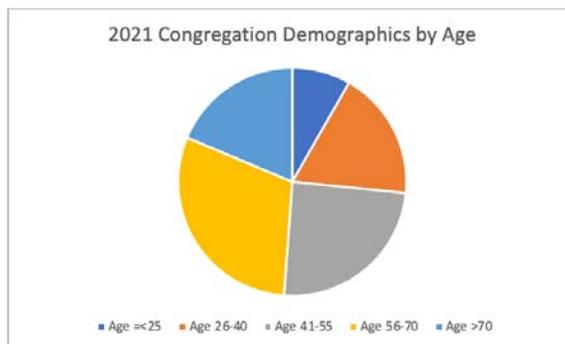
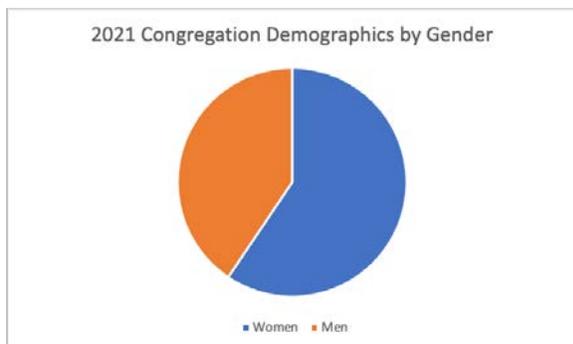
- A. COM authorized the Rev. Virginia Coakley to serve as moderator of the session at Roxbury Presbyterian Church.
- B. COM concurred with the request of the Rev. Katie Cole and the congregation of Fourth Presbyterian Church, voted at a duly-called congregational meeting held on November 28, 2021, to dissolve the pastoral relationship, effective after September 6, 2021.
- C. COM concurred with the request of the Rev. Liz Walker and the congregation of Roxbury Presbyterian Church, voted at a duly-called congressional meeting held on December 19, 2021, to dissolve the pastoral relationship, effective after December 31, 2021.

Respectfully submitted,
 Kathy Barnes, Chair
 Tom Reid
 Kyung Moon Yoon

1. For information

A. Meetings – The Committee on Representation meets monthly, and in addition has met monthly with the Nominating Committee since last summer, so that our two committees can interact and inform each other.

B. Information from Congregations – All 20 congregations in the Presbytery (clerks and pastors) have been contacted, requesting that they provide our Committee with their 2021 Annual Statistical Reports (ASRs), which contain information about the demographics of their members. As of March 9, 2022, 17 of the 20 congregations have provided their ASRs, with the following results:



We note that some of these categories may cause reporting issues. For example, gender is a binary choice, and race/ethnicity categories are not in alignment with the US Census definitions of race or ethnicity.

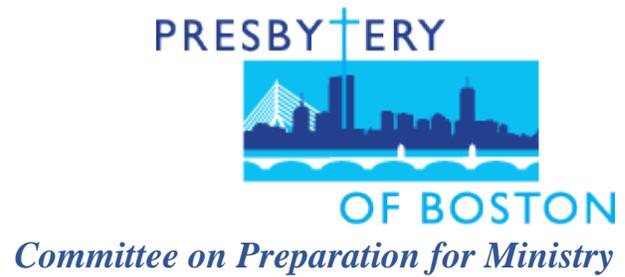
We also note that in gathering this information, there were instances of churches' clerks who interacted with the Committee on Representation, and through this connectionism were able to complete their ASRs in a more complete, orderly, and timely fashion. We will be following up again with the three remaining churches so our 2021 data can be complete. We intend to make this data collection from the congregations an annual event.

C. Information from Teaching Elders – Our next step is to enlist help for reaching out to all teaching elders in the Presbytery, asking them to provide their demographic information. We are planning on asking for help from the Nominating Committee, the Committee on Ministry, and possibly other groups. If any teaching elders would like to volunteer to talk with other Presbytery members, we would love to hear from you. And if you would like to provide your own information, the file is here:

https://docs.google.com/spreadsheets/d/1whIUA5NqFGtmzMuTtjU9HgGWLim87_Vi/edit#gid=84219913

2. For action

N/A



Drew Hanson, Chair

1. For information

- A. We are moving forward with Yan Wang's alternate exam, as approved at the December Presbytery Meeting.
 - a. The Evaluation Committee will consist of Drew Hanson (TE), Katie Cole (TE), Rick Otty (TE), and LihWen Lin (RE), with Risa Barnett (RE) as an alternate.
 - b. We plan to meet with Yan in-person sometime after Easter
- B. Since our last Presbytery meeting, we have welcomed Diane Cusumano (TE, honorably retired) to the CPM team, and have met with Mike Motia (Certified Ready to Receive a Call) for his annual consultation.



For action:

1. By-Law Change (see below)
2. Change of September Presbytery meeting date

By-Law Change Recommendation – First Reading

At our Presbytery meeting in September of 2021, the Presbytery voted to add a personnel committee and add designees from the Committee on Representation and Personnel Committee as voting members of the Presbytery council. To follow-up on that action, I brought the following amendments to section 6 of our by-laws for a first reading to the Presbytery meeting in December of 2021. These changes are now ready for a vote. Proposed additions to the bylaws are in *italics*.

6.2.5 Personnel Committee

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

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

6.4.1 Voting Members

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

Whitinsville Administrative Commission

The members of the Whitinsville Administrative Commission are Lisa Carlin, Jean Olson, and Ben Black. Per their charge, I provide staff support. In September of 2021, the charged this

commission with assessing the congregation and its ongoing conflict and were empowered to take certain actions if necessary. The Whitinsville Administrative Commission has reviewed correspondence from members regarding the conflict in the congregation, met with the session and members of the congregation in small groups to assess the conflict. They have also coordinated with the Committee on Ministry. Their work is ongoing and I will provide an update at the next Presbytery meeting.

Anti-Racism Task Force

The anti-racism task force consists of three members: Lydia Shiu, Desiree Lawson, and Elizabeth Wieman. At the prompting of the 224th General Assembly, the Presbytery voted to form this task force for the purpose of forming an anti-racism policy for the Presbytery. I provide staff support. The task force began their work by meeting together to discuss what they should address as well as the scope of the work. They decided to begin by assessing the Presbytery, which started with a zoom meeting to which Presbytery committee members and other leaders were invited. The next step will be a training in June for 8 members of Presbytery.

2022 Presbytery Calendar-Proposed Change

Presbytery approved the calendar below. I propose that we change the Presbytery meeting in September from September 22 to September 29.

April 28 – 7:00 PM

May 19 – 7:00 PM

June 16 – 7:00 PM

July 21 – 7:00 PM

August 18 – 7:00 PM

October 20 – 7:00 PM

November 17 – 7:00 PM

Presbytery Meetings

March 17 – 7:00 PM (Zoom)

June 5 (Sunday) – Pentecost Celebration

September 22 – 6:00 PM (Zoom)

December 8 – 6:00 PM (Zoom)

PRESBYTERIAN

CHURCH



(USA)