

The Presbytery of Minnesota Valleys Stated Meeting
via Zoom August 16, 2022
7:00 -8:30 p.m. CST

Presbytery Moderator Ruling Elder Nancy Skoog called the Presbytery of Minnesota Valleys to order at 7:00 p.m. on Tuesday, August 16 via Zoom with prayer.

Devotions for the day were led by the Rev. Kathy Riley, Presbyterian Disaster Assistant Associate for Emotional and Spiritual Care, a part of the Presbyterian Mission Agency. She spoke about compassion fatigue in the church and the world. Encouraging us to ask of ourselves: “I do this work because?” and “Who’s on your gratitude list?”

Agenda, Roll and Quorum

Stated Clerk Teaching Elder Pamela Prouty presented the agenda as amended with the addition of the New Business item to merge First and Emmanuel Presbyterian Churches, Rushmore, MN to form a new congregation.

PRESBYTERY VOTED TO APPROVE the Agenda as presented. Roll and Quorum were established by the State Clerk evidenced by the attendance roll below.

Teaching Elder Members	2/5	4/5	6/7	8/16	10/8	12/6
Candace Adams	X	X	X	X		
Aaron Alfred	X	X				
Karen Anderson-Dent						
Jon Armajani						
Murphy Ashley						
SanDawna Ashley						
Robert Bartlett	X	X	X	X		
Kathy Blair		X		X		
Steven Boots						
Elaine Boyd	X					
Beverly Brock	X	X	X			
Beth Buckwalter-Miller		X	X	X		
Jeffrey Bullock	X			X		
Mark Chamberlain		X				
Chris Conlin						
Beverly Crute	X	X				
Jason Cunningham						
Andrew Davis	X	X	X	X		
Sue DeNio						
Douglas Dent	X	X	X			
Jerry Dirks						
Daniel Duggan						
Merle Elrod						
Mark Ford	X	X	X	X		

Tom Gard						
Cory Germain	X					
Edward Godshall						
Michael Hartwell	X	X	X	X		
Rollin Haynes						
Lindsay Jacaruso	X	X	X			
Allen Jergenson	X		X	X		
Dwight Johnson						
Brian Jones	X	X	X	X		
Randall Knuth	X	X	X	X		
James Krapf	X		X	X		
Jeanne Kumbalek	X	X	X	X		
Raymond Larson						
David Lick	X	X	X	X		
John Lindholm	X					
Robert Maharry						
Lynne Matthews	X	X		X		
Laura Messer	X	X	X	X		
Ed Morgan						
Terry Morse						
Tony Oltmann						
Don Ottenhoff						
Pamela Prouty	X	X	X	X		
Scott Prouty	X	X	X	X		
Wayne Purintun						
Herbert Rotunda		X		X		
Bonnie Sue Roys		X		X		
Michael Roys		X		X		
Patricia Schick						
Darin Seaman	X	X	X	X		
Galen Smith		X	X	X		
Paul Snyder	X	X	X	X		
Robert Springer						
Norma Spurgin		X	X			
Tim Sutton						
Penny Temple-Johnson		X		X		
Leanne Thompson	X	X	X			
Scott Thompson	X	X				
Elizabeth Tot						
Anne Veldhuisen	X	X				
Tom Voigt				X		
Barbara Whipple						
Anna Williamson	X	X		X		

Leslie Winters						
William Yueill		X				
Commissioned Ruling Elders						
Sue Goebel						
Karen Houtman			X			
Deb Klaassen	X			X		
Gordon Pennertz	X	X	X	X		
Kathy Terpstra	X	X		X		
By Virtue of Office						
<i>COL – Beverly Brock</i>	X	X	X			
COL – Deb Hess	X	X		X		
<i>CPL – Andy Davis</i>	X	X	X	X		
COO – Patty Brandts	X	X	X	X		
COO – Keith Lohse						
COO – Le Roy Ennenga		X	X	X		
<i>CN – Galen Smith</i>		X	X	X		
<i>CN – Bill Yueill</i>		X				
PW Moderator – Gloria Rust						
Moderator – Nancy Skoog	X		X	X		
<i>Vice Mod – Leanne Thompson</i>	X	X	X			
<i>Past Mod – David Lick</i>	X	X	X	X		

Ruling Elder Commissioners

Amboy – Debi Larson
 Ashby – Barb Dewey
 Baxter – Edith Alvarez
 Beaver Creek – EXCUSE
 Blue Earth – Cindy Peterson
 Brewster – Susan Boots
 Browns Valley – EXCUSE
 Cambria – Kent Wilson Jones
 Canby – Doug Frazeur
 Crosslake – Steve Anderson
 Dawson – Stan Menning
 Doran – EXCUSE
 Edgerton – EXCUSE
 Ellsworth – EXCUSE
 Fergus Falls – EXCUSE
 Foley – EXCUSE
 Fulda – EXCUSE
 Holland – EXCUSE
 Iona – EXCUSE
 Kasota – EXCUSE
 Lake Crystal – EXCUSE
 Lismore – Dean Knips

Litchfield – Susan Berg
 Luverne – Kent Heronimus
 Madelia – EXCUSE
 Maine – EXCUSE
 Mankato – Bailey DeVetter
 Marshall – EXCUSE
 Maynard – Glenis Elliott
 Milroy – EXCUSE
 Mountain Lake – EXCUSE
 Osakis – Keven Withers
 Pipestone – EXCUSE
 Randall – Terry Coffin
 Redwood Falls – Deb Hess
 Renville – Carol Beekman
 Round Lake – Lori Morrison
 Rushmore Emmanuel – EXCUSE
 Rushmore First – EXCUSE
 Russell – EXCUSE
 Saint Cloud – EXCUSE
 Saint James – Patty Brandts
 Saint Peter – Marge Johnson
 Silver Lake – Dorothy Merrill
 Slayton – EXCUSE

Spicer Harrison – Lori Klose
Spicer Hope – Wally Titus
Willmar – Betty Knutson
Windom – EXCUSE

Winnebago – Colette Meidinger
Worthington – Norma Cook

Visitors

Karen Lange, Presbytery staff
Kathy Riley, Presbyterian Disaster Assistance
Mike Stevens, Amboy
Barb Wawrzyniak, Silver Lake
Kali Luther, Presbytery staff
Dewey Krueger, Crosslake

The PRESBYTERY VOTED to seat as corresponding members for the Rev. Kathy Riley, Presbyterian Mission Agency, the Rev. Dr. Val Putnam, Presbytery of South Dakota, and to grant voice to Kali Luther, Presbytery Youth Coordinator and Bailey De Vetter from Mankato.

First-time Commissioners were introduced and welcomed.

Consent Agenda

The Consent Agenda was presented as follows:

1. Approve the minutes from the June 7, 2022, Stated Meeting.
2. Receive the Stated Clerk's Report
3. Receive the Executive Presbyter's Report attachment A
4. Receive the Commission on Presbytery Leadership Report attachment B
5. Receive the Commission on Operations Budget and Finance Report attachment C

PRESBYTERY VOTED to approve the Consent Agenda as presented.

Stated Clerk's Report

The Stated Clerk's report was submitted as follows:

1. Plans are underway for Clerk Review to happen this Fall. Stay tuned.
2. Since our June presbytery meeting, I took a week of vacation for our daughter, Elizabeth's wedding. I spent a week watching General Assembly. I've attended meetings of COL leadership, the CPM task force and presbytery planning.

Stated Clerk Pamela Prouty shared that the Clerk Review will take place in the summer of 2023. Towards the beginning of 2023, she will host a clerk of session zoom for training. Then she recognized Ordination anniversaries during June and July.

Executive Presbyter's Report (attachment A)

Executive Presbyter, Teaching Elder Beth Buckwalter-Miller gave a report about how she is becoming acquainted with the presbytery and has enjoyed the Zoom book group she has started. She continues to pray for each of our pastoral leaders and churches.

General Assembly Commissioners Reports (attachment B)

RE Jill Emery and TE Lindsay Jacaruso, General Assembly Commissioners were received as written reports. Stated Clerk Pamela Prouty shared more information about General Assembly. The Presbytery will take action on General Assembly business at its first meeting in February 2023.

Commission on Presbytery Life

Co-chair, Teaching Elder Andy Davis introduced Bailey De Vetter, member of the Presbytery Youth Coordinator search committee who in turn presented the Presbytery's new Youth Coordinator, Kali Luther who had just begun her ministry on August 1, 2022. Kali shared hopes and dreams of her work among us.

Commission on Operations (attachment C)

Co-chair, Ruling Elder Patty Brandts gave a report telling us that the Budget and Finance task force will be starting the 2023 budgeting process in September. Committee chairs will be receiving information soon. The presbytery finances remain in good shape.

Commission on Representation

Chair Teaching Elder Mark Ford shared that many opportunities exist for service on presbytery commissions and committees. Please consider saying yes if asked to serve. The committee always is in need of potential people to serve as well.

Commission on Leadership (COL) (attachment D)

Co-chair Ruling Elder Deb Hess shared that COL is recommending the 2023 Compensation Policy. She told us that as pastoral terms of call are negotiated for 2023 to have Sessions and pastors to be aware of the increase in the cost of living. The salary suggestions on the compensation policy are based on the Board of Pensions median salary. PRESBYTERY VOTED to approve the 2023 Compensation Policy.

New pastors Tom Voigt (Lismore and Edgerton), Val Putnam (Interim-Luverne) and Jeffrey Bullock (president of the University of Dubuque) were welcomed to the Presbytery. Each shared about their call. Moderator Nancy Skoog offered a prayer of blessing over them and their ministries. They were each given a book of reformed prayers.

Then the Rev. Bob Bartlett was honored for his retirement. Presbytery members were given the opportunity during "Speak Out" offer words of thanks for Bob's ministry. A prayer of blessing was offered by Moderator Nancy Skoog. He was given a Presbyterian mug.

New Business

A piece of new business (attachment E) was received by noon on August 16; it was presented by Stated Clerk Pamela Prouty. The New Business is a proposal to the merge the First Presbyterian Church, Rushmore and Emmanuel Presbyterian Church, Rushmore and to move forward with the plan as outlined by the stated clerk. This plan was e-mailed out as new business to the Presbytery on August 16. PRESBYTERY VOTED to approve this merger and the plan.

A time of Speak Out and announcements was shared. The closing prayer was offered by Moderator Nancy Skoog at 8:21 PM.

The next meeting of the Presbytery of Minnesota Valleys will be a in person meeting on Saturday, October 8, 2022, from 10:00 – 3:00 p.m. at the First Presbyterian Church, St. Cloud, MN.

Respectfully Submitted,

Pamela Prouty Stated Clerk

**Report of the Executive Presbyter
To the Presbytery of Minnesota Valleys
August 16, 2022**

I was installed as your Executive Presbyter at our June 7th Presbytery meeting. The first goal I established was one of getting acquainted. I resolved to meet the pastors of our Presbytery, visit the churches, and begin exploring the communities that are served by our churches.

To that end I have now visited Silver Lake, Russell, Marshall, Fergus Falls, Maine, Ashby, Rushmore, Spicer, Willmar, Lake Crystal, St. Cloud, Foley, Redwood Falls, Litchfield, Mountain Lake, St. James, and Windom.

In August I will be visiting Round Lake, Brewster, Worthington, Fulda, Slayton, Baxter, Crosslake, Luverne, Edgerton, Pipestone, Winnebago, Amboy, and Blue Earth. In September I have St. Peter and Randall, Rushmore First and Emmanuel scheduled for visits, and in October I have scheduled time in Renville and Fergus Falls once again – this to celebrate their 150th.

I have a few more churches and pastors to connect with, and my goal continues to be that of visiting every church (though not always on a Sunday morning) before winter begins.

In addition to my focus on visitation I also attended Synod School, which provided a wonderful opportunity to meet pastors from across our Synod, meet some of our Synod Executives, and to take advantage of classes for growth and personal enrichment. The times in worship were particularly meaningful.

I have found Minnesota to be welcoming, beautiful, kind, daring, thoughtful, and hardworking. I have enjoyed the deep beauty of summer, and have taken advantage of swimming in nearby lakes, hiking in our beautiful state parks, and riding my bike regularly on the Glacial Lakes Trail. Occasionally I catch a glimpse of a leaf that has turned color early, and I find myself feeling excited about the approaching autumn and the turning of the seasons.

I am beginning to better understand the challenges we face as a Presbytery, and to see the resources at hand, from capable and dedicated pastors to faithful and resilient congregations. I sense God at work in the people I meet, the God-life we share, and the leaps of faith that we may take together. I am filled with a sense of eager expectancy and with the confidence that God is with us, and we go into the future together in Christ.

**General Assembly Commissioners' Reflections
For the August 16 Stated Meeting of the Presbytery of Minnesota Valleys**

From Jill Emery, RE, Foley

I am proud to have served as one of the two Commissioners from our Presbytery at the 225th General Assembly this June and July. It proved to be a great learning experience for me.

In the past, I have paid my Presbyterian per capita and just hoped that the money was being used well or at least for something that seemed worthwhile. By the end of the General Assembly, I not only felt that my per capita investment was well spent, but I was proud that financially I was a part of everything that our Presbyterian church as a whole is and has been over the years.

Our 225th General Assembly task was large since Covid had inhibited the 224th GA. I feel good that we did 4 years' worth of work during our time! My committee was one of the first groups to meet at the start of the Assembly in June. Therefore, we needed to be in Louisville, Kentucky 2 extra days in order to have enough people voting in-person to allow for the hybrid style General Assembly.

My Mid-Councils Committee met for 3 days after that. Though the days were long, we accomplished a lot. I enjoyed getting to know some of my committee members during the breaks. We were focused on our work and did our best to discern the will of the Lord.

Then, in July, the Plenary meetings to finish off the experience were 5 very long days (app. 11am-10pm) on Zoom with much to cover. I am not one to sit in one place for very long. So, I am thankful that I had a bouncy ball to sit on, a main floor that I could walk laps within, a computer that allowed me to be able to use it while lying upside down on the couch, and prayers from many.

Thank you for the experience and for sending me as the Ruling Elder Commissioner from the Presbytery of Minnesota Valleys.

From Lindsay Jacaruso, TE, Mankato

My short remarks are as follows:

- The GA commissioners dealt with the last FOUR YEARS of what has happened in the world (let that sink in - the last FOUR YEARS), and faithfully responded as the gathered church to how er hope, we think, we imagine God would to the things facing the church and the world this day and age.
- Health, Safety, and Benefits was a really exciting committee to be a part of given that I am creeping towards my own family leave in October and am one of thousands of pastors and people impacted by the choices of the Supreme Court regarding my own bodily autonomy. It was a privilege to be a part of the team that wrote the statement about reproductive justice that the General Assembly passed as well. In fact, our committee approved it just hours after Roe fell. Rebecca Todd Peters was one of the resource people and will be joining Minnesota Valleys Presbytery in October to do some education around this important issue facing our country so we may learn more about how to faithfully respond.

Attachment C

Commission on Operations – Budget and Finance Report
To the Presbytery of Minnesota Valleys
August 16, 2022

The Budget and Finance Committee met on ZOOM June 23, 2022, at 9:00 AM with Keith Lohse, Patty Brandts, Rev. Laura Messer, Rev. Beth Buckwalter-Miller, Karen Lange, Jim Koon, and Amy Hartman present. Missing John Williamson.

Keith opened the meeting with prayer. MSC to approve the Minutes of the May 26, 2022, meeting. MSC to receive the financial reports for May 2022 for examination.

Discussed contacting churches regarding Per Capita to ensure they are aware of any shortfalls. Karen to share what Kathy had written for Valley Bridge explaining what it is and how funds are allocated and used. (Received shortly after meeting.)

MSC to accept our email approvals for the following:

Willmar	4 X \$75	Camp	\$ 300.00
Fulda	3 X \$75	Camp	\$ 225.00
St. James	2 X \$75	Camp	\$ 150.00
St. Cloud	7 X \$75	Camp	\$ 525.00
Redwood Falls/Windom	ProutyX3	Synod School	\$ 300.00
Willmar	Karen	Synod School	\$ 100.00
PMV	Beth	Synod School	\$ 100.00
Osakis	\$891.20/2	Technology	\$ 445.60
Edgerton	\$1173/2	Technology	\$ 586.50
Ellsworth	\$855/2	Technology	\$ 427.50
St. Peter	1 X \$75	Camp	\$ 75.00

Lakeshore Camp in Okoboji was canceled. St. James check was not mailed. Fulda check was returned.

Jim joined the meeting and presented the Employee Retention Credit calculation. He will forward details to the group.

Discussed Jackson church funds remaining at Bank Midwest. Keith will contact Galen.

With vacations and Synod School, there will be no July meeting. The next meeting will be on August 25, 2022, via ZOOM at 9:00 AM. Beth closed the meeting with prayer.

Respectfully Submitted, Patty Brandts

Commission on Leadership Report
To the Presbytery of Minnesota Valleys

August 16, 2022

Actions taken at the June 2, 2022

1. COL VOTED to support the September 25, 2022, video sermon, paying for the pulpit supply rate and the technology costs from our budget.
2. COL VOTED to approve the co-chair actions
 - a. Approve the Rev. Jim Krapf to moderate the First Presbyterian Church, Fulda Session on June 15, 2022.
 - b. Approve the Rev. Val Putnam (member of the Presbytery of South Dakota) to serve communion at Luverne on June 5, 2022
3. COL VOTED to approve the request of the First Presbyterian Church, Luverne Session to enter into a part time (20-22 hours/week). Interim pastor relationship with the Rev. Val Putnam from July 1, 2022-June 30, 2023. She will be moderator and head of staff. The terms of call are as follows:

Salary	\$10,000.
Housing	<u>\$20,000.</u>
TOTAL	\$30,000.

Other reimbursed expenses

Travel at the IRS rate	\$1,000.
Professional expense	\$1,000.
Continuing Education expense	\$750.

Other benefits

Four weeks of vacation including four Sundays

Two weeks of continuing education time including two Sundays

This covenant may be terminated by the session upon 30 days' written notice. The Interim/Transitional Pastor may terminate the covenant with 30 days' written notice and a forfeiture of any payment beyond the 30-day period/

With "Part Time" Status, the following expectation are agreed upon:

- A. The Head of Staff will remain a member of the Presbytery of South Dakota, with permission to "labor inside of bounds" in the Presbytery of MN Valleys, with permission for moderating Session.
- B. One Sunday a month absence from preaching and worship leadership responsibilities.
- C. "In Person" presence in the Luverne Office limited to no more than 3 days a week – which would include Sundays.
- D. The pastor's home will be the location for sermon preparation and other electronically enabled pastoral tasks.
- E. Mileage reimbursement will be paid at the IRS rate.
- F. Head of Staff responsibilities extend to recommending consultation contracts for financial, electronic, and other tasks, particularly those identified under "Administrative Leadership."

- G. An on-going evaluation process will be in-place to assess the adequacy and effectiveness of the part time position adaptations. A formal review of these arrangements will occur quarterly.
4. COL VOTED to approve the Presbytery at large CRE position description.
 5. COL VOTED to commission Ruling Elder Kathy Terpstra to this position effective June 2, 2022-June 2, 2025.
 6. COL VOTED to approve the Rev. Rollin Haynes preaching three Sundays in a row at the FPC Round Lake and Brewster – July 10, 17 and 24.
 7. COL VOTED to receive the Fitness and Suitability report from Edgerton and Lismore.

COL VOTED to approve the pastoral relationship between the Rev. Tom Voigt and the First Presbyterian Church, Edgerton and the First Presbyterian Church, Lismore effective June 26, 2022. His membership will be requested from the Presbytery of Grand Canyon. The terms of call are as follows:

Salary	\$52,217
Fair rental value/manse	\$15,665
Deferred compensation	<u>\$3,600.</u>
Total	\$71,482.00

Other reimbursable expenses (by voucher)

Travel expense at IRS rate	\$585.00
Professional expenses	\$1,500.00
Continuing Education expense	\$1,500.00 (cumulative for three years)

Other benefits

Full Board of Pensions in pastor participation plan
 Six weeks of vacation including six Sundays
 Two weeks of continuing education including two Sundays cumulative to three years
 In the seventh year of service, a three month Clergy Renewal Leave may be provided.
 100% of moving costs.

Other requirements

A LeaderWise Assessment which the presbytery will pay half and the churches pay the other half
 A coach which the presbytery will pay \$25 per session for 24 sessions, and
 A presbytery assigned mentor
 COL also strongly recommends the sessions hire a church consultant to help them with this transition, so it is successful.

One COL member abstained from the above vote.

8. COL VOTED to dissolve pastoral relationship with the Rev. Bob Bartlett and the First Presbyterian Church Round Lake and Brewster effective July 31, 2022, and to place him on the roll of honorably retired.

The next meeting will be August 4 at 9:00 a.m. via zoom. COL will be bringing the 2023 Compensation Policy to the floor of the presbytery meeting for approval.

Presbytery At Large Ruling Elder

Ruling Elder Commissioned to a particular service/Commissioned Pastor G-2.10

Qualifications (as described in the Commission on Leadership Manual Section 8)

1. Those seeking to become Commissioned Pastors in the Presbytery of Minnesota Valleys:
 - a. Must be an ordained Ruling Elder in the Presbyterian Church (USA) in a congregation within the bounds of the Presbytery of Minnesota Valleys.
 - b. Must demonstrate an active commitment toward fulfilling the ordination vows including engagement in the councils of the church beyond the session.
 - c. Must complete the Commissioned pastor (also known as Commissioned Ruling Elder) course work through The Academy (Synod of Lakes and Prairies educational program) or at an accredited PCUSA seminary or other approved program through an approved PCUSA organization. Coursework shall include Old/New Testament, preaching, worship and sacraments, reformed theology and history, Presbyterian polity, spiritual development, pastoral care, Christian education, mission, evangelism, church leadership and administration.
 - d. Must complete an assessment with Leader Wise (formerly the North Central Ministry Development Center).
 - e. Must complete the presbytery-mandated Background Checks, including Minnesota Statute 604.20; and,
 - f. Must complete the presbytery's Boundary Training, or an approved equivalent.
2. If not previously commissioned the Ruling Elder would need to complete the "Procedures for becoming a Commissioned Pastor as described in Section 8 of the Commissioned on Leadership manual.

Duties for Validated Ministry as Presbytery at large Ruling Elder

1. CRES can officiate at baptism at particular churches in the presbytery at the invitation of the Session.
2. CRES can officiate at the Lord's Supper at particular churches in the presbytery at the invitation of the Session. CRES can preach at particular churches in the presbytery more than two Sundays in a row at the invitation of the Session. This shall be reported to the COL co-chairs.
3. CRES can moderate a Session meeting at particular churches in the presbytery at the invitation of the Session moderator.
4. CRES shall submit an annual report to the Commission on Leadership.

Reimbursement

The church shall pay the moderator an honorarium of \$50.00 per Session and/or Congregational meeting as established by presbytery, and mileage at the IRS rate.

The church shall pay a minimum remuneration of \$150 for pulpit supply if preaching at one service, \$200 if preaching at two services, plus mileage at current IRS rate.

Supplemental Commission on Leadership (COL) Report

To the Presbytery of Minnesota Valleys

August 16, 2022

Actions from August 4, 2022, meeting

1. COL approved the co-chair actions: approve the Rev. Beth Buckwalter-Miller to serve as moderator for a Session meeting the FPC, Fulda on August 8, 2022; approve Ruling Elder Gloria VandeBrake (who has been trained) to serve the Sacrament of the Lord's Supper at FPC, Foley on August 7, 2022.
2. COL received reports: Updated membership roll, Preparation for Ministry minutes, receive the Rev. Ed Godshall annual report, Fulda Session, and Randy Knuth exit interview.
3. COL VOTED to enroll Bailey DeVetter as an inquirer. She will appear on the floor of presbytery in October.
4. COL VOTED to receive the minutes from the administrative commission to install the Rev. Beth Buckwalter-Miller and to dissolve the AC. The minutes are on file.
5. COL VOTED to approve the administrative commission to install the Rev. Randy Knuth to the Zion Presbyterian Church, Ellsworth, Emmanuel Presbyterian Church, Rushmore and First Presbyterian Church, Rushmore on August 28, 2022, at 4:00 p.m. at Zion. The members will be Presbytery Moderator, Ruling Elder Nancy Skoog, Randall; Ruling Elders Charlotte Dammer, First - Rushmore, Randy Jacobs, Emmanuel - Rushmore, Twyla Schilling, Zion - Ellsworth, Kent Heronimus, First - Luverne Deb Klaassen, Commissioned Ruling Elder, Iona, and Teaching Elders: Rev. Paul Snyder, First, Rev. Galen Smith, Tom Voigt, and Rev. Candace Adams.
6. COL VOTED to approve Communion servers for the First Presbyterian Church, Winnebago, MN: Ruling Elders Mike Butler, Cheryl Gorackowski, Shirley Leagield and Carol Ricard for another year ending September 12, 2023. They received training from David Lick in August 2020.

This action will be coming to the floor of Presbytery

COL recommends the 2023 Compensation Policy to the Presbytery. The current US inflation rate is 9.1% and the estimated cost of living increase for 2023 at the end of the second quarter is 10.5% (Senior Citizen's League, a nonpartisan group) We strongly encourage congregations to keep this in mind when establishing a pay increase for pastors for the coming year.

PRESBYTERY OF MINNESOTA VALLEYS

COMPENSATION POLICY 2023

Policies and procedures of the Presbytery of Minnesota Valleys are to assist sessions in their responsibility as employers.

All policies will be guided by the Presbytery of Minnesota Valleys, the Board of Pensions information, and the Book of Order.

This policy uses the Church-wide Median Annual Effective Salary for Ministers of the Word and Sacrament/Teaching Elders in determining a process for minimum compensation. The Median Annual Effective Salary for Ministers of the Word and Sacrament/teaching elders serving in full-time positions in 2022 (as reported to the Board of Pensions) is \$64,800.00 for cash salary and housing.

Commissioned Pastors/Commissioned ruling elder minimums continue to be 75% of the teaching elder minimums shown below.

Exceptions to this policy shall be approved by the Commission on Leadership annually.

Years of Ordained Service	% Below Church wide Median	Total Compensation	*Cash Salary (div by 1.3) When a manse is provided
None	10.00%	\$58,320	\$44,862
One	9.00%	\$58,968	\$45,360
Two	8.00%	\$59,616	\$45,858
Three	7.00%	\$60,264	\$46,357
Four	6.00%	\$60,912	\$46,855
Five	5.00%	\$61,560	\$47,354
Six	4.00%	\$62,208	\$47,852
Seven	3.00%	\$62,856	\$48,351
Eight	2.00%	\$63,504	\$48,849
Nine	1.00%	\$64,152	\$49,348
Ten	0.00%	\$64,800	\$49,846

Full time Ministers of the Word and Sacrament/Teaching Elders - In addition to cash salary Ministers of the Word and Sacrament are to be provided with housing (either a manse or a housing allowance), full pension benefits, an auto expense reimbursement (reimbursed at the IRS rate), and four weeks of vacation including four Sundays. Also, they shall receive a continuing education allowance (minimum \$750/year) and two weeks of continuing education time including two Sundays which are cumulative over three years. Professional expense, Social Security offset, annuities, medical reimbursement deductible and other

expense related accounts are all negotiable. All such items (except vacation time) are forfeited if unused prior to the dissolution of the pastoral relationship.

Part-time Ministers of the Word and Sacrament and Commissioned Pastors – In addition to cash salary, these pastoral leaders are to be provided with housing (either a manse or a housing allowance), an auto expense reimbursement (reimbursed at the IRS rate) and four weeks of vacation including four Sundays. If the Pastoral Leader is part time and providing part time worship leadership then the vacation time can be negotiated. Also, they shall receive a continuing education allowance and two weeks continuing education time including two Sundays which are cumulative over three years. Participation in the Board of Pensions, Professional expense, Social Security offset, annuities, medical reimbursement deductible and other expense related accounts are all negotiable

Requirements:

- The annual terms of call (including cash salary, housing and all reimbursable) shall be approved by the congregation before a change in the terms of call. The new terms of call must be approved by the congregation before the pastoral leader is paid for the first time.
- Housing Allowance –
 - ⊖ Housing plus utilities must be in accordance with guidelines used by the Board of Pensions to compute effective salary.
 - ⊖ When the church does not provide a manse, the pastoral leader may designate any appropriate amount of cash salary with confirming action by the session prior to January 1. This amount must be recorded in the Session minutes.
 - ⊖ When a manse is provided the pastoral leader may designate from the cash salary a furnishing and household expense allowance. This amount must be recorded in the Session minutes.
 - ⊖ The housing allowance is based on the out-of-pocket cost of providing a home and furnishing the home. It includes mortgage payments, home insurance, rent, utilities, furnishings, and property maintenance supplies. The Internal Revenue Code of 2002 and Congress have placed a three-part test for limiting the housing allowance exclusion. The lesser of:
 - The amount designated by the council (session) **or**
 - The amount actually spent to provide primary residence **or**
 - The fair market rental value, furnished, including appurtenances & actual utilities cost.
- Continuing education - minimum of \$750.00 per year, plus two weeks (including two Sundays, available January 1). This is a vouchered expense. Continuing education benefits are cumulative for three years. Continuing education time and expense must be approved

by the Session. Thus, it is recorded in the Session minutes. At the time of termination of employment (either voluntary or involuntary) a teaching elder/commissioned ruling elder shall have no claim for pay in lieu of unused continuing education time or expense.

- Auto expenses - vouchered monthly at the current IRS allowance
- Vacation
 1. Called/installed pastors will receive four weeks (including four Sundays) per year, available January 1.
 2. Temporary pastors (i.e., interim, stated supply, CRES) will receive four weeks of vacation (including four Sundays) during their first year of employment as defined by their contract start date. If the contract is extended beyond a year, temporary pastors will receive one week of vacation (including one Sunday) for every three-month extension. Temporary pastors may reserve up to two weeks of paid vacation time to use after the end of their contract. This arrangement must be stated in the terms of the contract. Payment for this reserved vacation time will be made at the time the contract is ended.
- Maternity Leave – Six weeks paid maternity leave for childbirth or adoption; additional time can be negotiated.
- Paternity Leave – Four weeks paid paternity leave for childbirth or adoption; additional time can be negotiated.
- Health and Medical Leave - Pastoral Leaders have ten days of paid sick leave each calendar year cumulative up to ninety days. At the time of termination of employment (either voluntary or involuntary) a Pastoral Leaders shall have no claim for pay in lieu of unused sick leave. Pastoral Leaders shall report used sick time to the Session thus it is recorded in Session minutes. Additional time can be negotiated for emerging medical situation.
 - Ministers of the Word and Sacrament enrolled in the pension and death disability portion of the Board of Pensions shall be paid full salary and Board of Pension dues by the congregation for up to 90 days of disability. Beginning with day 91, teaching elders may be placed on disability through the Board of Pensions.
- Emergency Leave - A maximum of five paid days per year shall be allowed for emergency leave arising out of the death of an immediate member of the family, a stillbirth or miscarriage. In the event of serious illness or other emergency related to an immediate member of the family, such leave may be allowed by action of the Session. This shall be recorded in the Session minutes.
- Full time shall be defined as 40 - 45 hours per week. Part time parameters are as follows:
 - ¼ time = 10 – 12 hours per week: provides a weekly sermon and monthly moderating of Session and Congregational meetings

- ½ time = 20 – 22 hours per week: in addition to above, provides a few hours for other ministry
- ¾ time = 30 -33 hours per week: in addition to above , provides additional time for another ministry
- Pastoral Leaders are encouraged to take two days off per week, with at least one full, uninterrupted day off per week. When there has been an unusually heavy work week, Pastoral Leaders are encouraged to take an extra day off as negotiated with the Session. This is not considered a vacation day. This shall be recorded in the Session minutes.

Other Suggested Guidelines

- Sabbatical Leave: After six years of service to a particular church, Presbytery recommends sessions of congregations grant at least three months of a compensated sabbatical to their Pastoral Leader to be spiritually, emotionally, and physically renewed through continuing education and spiritual reflection. Refer to the Presbytery's Sabbatical Leave policy in the Commission on Leadership manual.
- Professional Expenses – negotiated between the pastoral leader and the Session; such as could books, periodicals, newspapers, meals, and lodging while on church business, cell phones, computers, and other tax approved professional expenses. The Professional expenses must be clearly defined in the Session minutes. A suggested minimum is \$500.
- Churches are strongly encouraged to provide for a SECA allowance.
- Benefits in excess of required can be counted towards presbytery required minimums including extra continuing education compensation and/or time, extra vacation time
- Board of Pensions 403b accounts could be used to save for future housing for those who live in a manse or for bonuses. Church paid 403b benefits are excluded from Board of Pension effective salary IF it is matching an employee contribution withheld from cash salary. Paid as an employee benefit without employee contribution, it is part of effective salary.

Plan for Merger of the Emmanuel Presbyterian Church and First Presbyterian Church, Rushmore, MN

Whereas on July 31, 2022, First Presbyterian Church held a duly called congregational meeting where action was approved to merge with Emmanuel Presbyterian Church, Rushmore, MN and

Whereas on August 14, 2022, Emmanuel Presbyterian Church held a duly called congregational meeting where action was approved to merge with First Presbyterian Church, Rushmore, MN and

Action needed from the Presbytery of MN Valleys: to approve this merger and grant permission to the Sessions of these two congregations to continue to move forward with this merger. The Sessions need to establish a plan for this merger and report it to the Presbytery Stated Clerk and Commission on Operations. The plan needs to include the following next steps:

Next steps

1. Develop a plan for merging including:
 - a. The Session – there needs to be a process for forming a session of the new church. This could be the combined sessions, letting the session size drop by attrition until the optimum size is reached. Or a new Session could be elected with a specified percentage from each congregation. What will their new terms be? Who will be the clerk of Session?
 - b. A new name and corporation must be established including dissolving the old names and corporations; a new name shall be approved by the new congregation and shall be reported to the Stated Clerk
 - c. A new roll book with combined rolls of old churches and a new Session record book shall be opened
 - i. Discuss with the Presbytery Stated Clerk where the records of the old congregations will be stored ideally, they will be archived.
 - d. New bylaws shall be written and approved by the new congregation.
 - e. A plan for disposition of the property (including cash, securities, property, and other assets) of the First Presbyterian Church building and contents must be specified: What will be taken to the Emmanuel building? What will be distributed to members of the First Church and how? What will be done with the building. The sale of the building shall be approved by the Commission on Operations. An equitable arrangement for the disposition of property must be acceptable to all. Excess property can be donated to other churches or entities in need or sold.
 - f. The disposition of memorial gifts needs to be planned. Those who gave the memorial gift might want to help with the decision. Although the concerns of the givers and their heirs should be considered, remember that these gifts are the property of the church once given and the church makes the final decision on their use, consistent with any restrictions on the gift.
 - i. Claim any property of the First Presbyterian Church, Rushmore, MN and Emmanuel Presbyterian Church, Rushmore, MN not known at this time, which may come will be claimed by the new congregation as the beneficiary of a will or trust not known at this time.
 - g. A final service at First Rushmore has been planned for September 25, 2022, which will be a celebration of the merging of First Rushmore and Emmanuel

- h. The Stated Clerk of the Presbytery will handle the reporting of the merger and obtain a PIN for the merged church with the General Assembly.
- i. A final written report must be submitted to the Presbytery through the Stated Clerk

Approved by the Presbytery of MN Valleys _____

Attested by Clerks of Session and Moderator and date:

Minnesota Valleys			5/31/2022					
Statement of Financial Position								
			12/31/2019	12/31/2020	12/31/2021	5/31/2022		YTD Unalloc. Income
Assets								
Operating Funds:	1000	Checking - USB	\$41,743	\$79,312	\$426,094	\$458,423		
	1001	Checking-Credit Union	\$0	\$0	\$0	\$0		
	1010	Savings - USB	\$112,700	\$112,711	\$112,717	\$112,728		
	1011	Savings-Credit Union	\$0	\$0	\$0	\$0		
	1180	Investment & Loan Program	\$0	\$0	\$0	\$0		
		Near-term Operating Funds:	\$154,442	\$192,023	\$538,812	\$571,151		
Investment Portfolios:	1100	NCTC Balanced Income Fund	\$186,047	\$213,553	\$238,331.18	\$223,412.45		
	1110	NCTC MN Val Ch Loan Fund	\$262,643	\$298,696	\$333,353.20	\$312,486.32		
	1120	NCTC Development & Mission	\$431,931	\$491,248	\$548,246.53	\$513,928.18		
	1150	NCTC Proceeds - Church Closure	\$464,243	\$532,862	\$594,688.66	\$557,463.16		
	1210	NCMF Candidates Trust Fund	\$18,558	\$19,612	\$20,101	\$19,055		
	1220	Fndn-Ken Stinson	\$16,835	\$16,835	\$16,835	\$16,835		
	1230	PCF Beatrice Ronning Fund	\$9,253	\$9,253	\$9,253	\$9,253		
	1200	Fndn-Millennium Fund	(\$0)	(\$0)	(\$0)	(\$0)		
			\$1,389,509	\$1,582,058	\$1,760,808	\$1,652,432		
Non-Financial Assets:	1400	Willmar Church Loan	\$137	(\$0)	(\$0)	(\$0)		
	1405	Edgerton Church Loan	\$1,716	\$0	\$0	\$0		
	1450	Lifespring Ch-Contract forDeed	\$0	\$0	\$0	\$0		
	1500	Office Equipment	\$39,589	\$39,589	\$0	\$0		
	1510	Office Kitchenet	\$0	\$0	\$0	\$0		
	1520	Office Furniture	\$0	\$0	\$0	\$0		
	1530	Land	\$212,643	\$212,643	\$0	\$0		
	1540	Building	\$139,524	\$139,524	\$0	\$0		
	1550	Land Improvments	\$47,202	\$47,202	\$0	\$0		
	1599	Accumulated Depreciation	(\$182,540)	(\$182,540)	\$0	\$0		
			\$258,270	\$256,417	(\$0)	(\$0)		
		Total Assets:	\$1,802,221	\$2,030,498	\$2,299,619	\$2,223,583		
Liabilities								
Operating Payables:	1208	Due From (To) Synod Payroll	\$17,813	\$19,207	\$11,841	\$12,378		
	1209	SBA PPP Loan	\$0	\$0	\$0	\$0		
	2103	GA Per Capita	\$4,478	\$4,487	\$4,344	\$0		
	2099	A/P Synod - Per Capita/Fin Svs	\$3,233	\$3,210	\$3,114	\$2,960		
	2024	Unallocated Deposits	\$525	\$525	\$525	\$0		
			\$26,049	\$27,429	\$19,823	\$15,337		
Pass-through Payables:	2000	GA Unified Mission	(\$2,734)	(\$1,210)	\$1,185	\$143		
	2001	GA Designated Mission	(\$3,172)	(\$722)	\$1,183	\$0		
	2020	Synod Unified Mission	\$2,922	\$3,112	\$2,437	\$274		
	2021	Synod Designated Mission	\$364	\$364	\$364	\$0		
	2002	GA One Great Hour of Sharing	\$1,257	\$755	\$1,037	\$4,458		
	2003	GA Christmas Joy Offering	\$1,155	\$874	\$1,159	\$370		
	2004	GA Peace & Global Witness	(\$255)	\$1,854	\$2,069	\$0		
	2005	GA Witness Offering	\$2,629	\$324	\$0	\$0		
	2006	GA Pentecost Offering	\$86	\$0	\$0	\$0		
	2007	GA Hunger Program	\$527	\$1,277	\$527	\$0		
	2008	GA Theological Education Fund	\$1,300	\$890	\$1,120	\$0		
	2009	GA Disaster Relief	\$8,860	\$9,950	\$9,375	\$3,810		
	2010	Special Offering Payable	\$1,304	\$1,304	\$1,304	\$0		
			\$14,242	\$18,773	\$21,760	\$9,055		
		Total Liabilities:	\$40,291	\$46,202	\$41,583	\$24,393		

Minnesota Valleys			5/31/2022					
Statement of Financial Position								
			12/31/2019	12/31/2020	12/31/2021	5/31/2022		YTD Unalloc. Income
Net Assets								
Designated Accounts:	2100	SDOP	(\$1,644)	\$3,267	\$545	\$545		
	2105	Shared/Emergency Grant	\$10,923	\$13,423	\$15,923	\$19,923		
	2110	Legal/PJC	\$3,529	\$4,029	\$4,529	\$5,029		
	2115	Jackson Church sale	\$0	\$0	\$160,890	\$158,569		
	2120	Presbytery Building Sale	\$0	\$0	\$181,637	\$181,637		
	2125	PPP Loan Fund	\$0	\$0	\$33,240	\$32,210		
	2130	Operational Reserve Account	(\$5,730)	\$50,000	\$50,000	\$50,000		
	2135	GA Alternates	\$1,523	\$3,523	\$4,687	\$5,687		
	2140	EP General Assembly Account	\$359	\$1,359	\$3,152	\$5,152		
	2145	Stated Clerk GA Acct	\$4,595	\$5,595	\$6,410	\$7,254		
	2150	Funds Collected for Clearwater	\$0	\$1,440	\$5,120	\$0		
	2160	Funds Collected for Okoboji	\$0	\$0	\$0	\$0		
	2165	Admin Asst Contin Ed	\$0	\$405	\$905	\$1,405		
	2170	EP Continuing Ed	\$0	\$0	\$750	\$2,250		
	2175	Stated Clerk Contin Ed	\$0	\$264	\$764	\$1,642		
	2200	Supp&Dev Pastrl&Congr Leaders	\$614	\$614	\$614	\$614		
	2210	Commission on Leadership Event	\$7,640	\$8,560	\$9,310	\$10,060		
	2220	Boundary Training	\$2,380	\$2,124	\$2,874	\$3,624		
	2300	Camp&Conference Scho&Support	\$24,789	\$27,880	\$35,130	\$35,592		
	2302	Triennium	\$93	\$3,273	\$6,593	\$10,488		
	2305	3-Year Grants to Pastors	\$0	\$0	\$0	\$0		
	2307	Ethiopia-So Sudan Mins Network	\$0	\$0	\$0	\$0		
	2310	Cong Transformation	\$50,657	\$52,295	\$63,869	\$56,190		
	2315	ChemicAbuse&DependTrng Pastors	\$1,747	\$2,060	\$2,317	\$2,438		
	2320	Pby Pentecost Offering	\$241	\$241	\$241	\$241		
	2325	Technology Upgrades	(\$964)	(\$1,660)	(\$2,224)	(\$2,946)		
	2330	Peace and Global Witness	(\$70)	\$2,737	\$6,700	\$7,757		
	2450	Lead Dev for Minis-The Academy	\$4,623	\$4,623	\$4,623	\$4,623		
	2500	Occidente Projects	\$3,707	\$200	\$960	\$960		
	2510	Occidente Scholarships	\$941	\$7,943	\$9,005	\$10,640		
	2520	Occidente Travel	\$1,081	\$1,447	\$2,947	\$2,947		
	2530	Occidente Miss Work Trip	\$1,183	\$1,183	\$1,183	\$1,183		
	2550	Candidate Trust Fund/Interest	\$28,074	\$28,842	\$31,123	\$31,490		\$48
	2605	Millenium Fund	\$0	\$0	\$0	\$0		
			\$146,958	\$225,667	\$643,816	\$647,204		
Restricted Funds	2800	Endow Mem Acct/K Stinson	\$13,272	\$13,272	\$0	\$0		
	2810	Perm Restricted - Ronning	\$9,253	\$9,253	\$0	\$0		
	3400	Perm Restrict Stinson Fund	\$0	\$0	\$13,272	\$13,272		\$0
	3420	Perm Restrict Ronning Fund	\$0	\$0	\$9,253	\$9,253		\$0
	3215	Transforming Events Desig Fund	\$21,950	\$27,937	\$18,212	\$13,667		(\$162)
	3120	Small Church Resid. Grants	\$0	\$15,000	\$15,000	\$15,000		(\$5,000)
			\$44,474	\$65,462	\$55,737	\$51,191		
Equity in Funds Invested	2600	Candid. Trust -income is undes	\$16,373	\$16,373	\$0	\$0		
	2400	Dev & Mission -income is undes	\$301,816	\$244,442	\$0	\$0		
	3300	Temp. Restrict Balanced Fnd	\$0	\$0	\$186,047	\$244,120		(\$35,902)
	3310	Temp. Restrict Loan Fund	\$0	\$0	\$262,643	\$250,824		(\$4,703)
	3320	Temp. Restrict Dev/Mis Fund	\$0	\$0	\$244,442	\$271,480		(\$35,131)
	3350	Temp. Restrict Closures Fund	\$0	\$0	\$464,243	\$494,911		(\$41,865)
	3360	Temp. Restrict Candid. Fund	\$0	\$0	\$16,373	\$16,217		(\$1,046)
	3000	Pooled Funds Unallocated	\$688,017	\$832,712	\$0	\$0		
			\$1,006,206	\$1,093,527	\$1,173,748	\$1,277,552		
Reserves & YTD Surplus	3100	Prior Years' Unalloc. Surplus	\$397,121	\$397,121	\$275,349	\$273,700		\$73,306
		YTD Unallocated Changes in Funds	\$172,822	\$192,550	\$108,968	(\$140,524)		
		YTD Operating Surplus (Deficit)	(\$5,652)	\$9,970	\$75,198	\$90,069		
		YTD Non-operating Income (Loss)			(\$74,780)	\$0		
			\$564,291	\$599,641	\$459,516	\$223,244		
Total Liabilities and Net Assets			\$1,802,221	\$2,030,498	\$2,374,399	\$2,223,583		

Minnesota Valleys			5/31/2022					
Statement of Financial Position								
			12/31/2019	12/31/2020	12/31/2021	5/31/2022		YTD Unalloc. Income
Composition of Assets								
	Assets Needed to Cover Liabilities		\$40,291	\$46,202	\$41,583	\$24,393		
	Assets Needed to Cover Ded. Accounts		\$146,958	\$225,667	\$643,816	\$647,204		
	Non-Financial Assets		\$258,270	\$256,417	(\$0)	(\$0)		
	Unallocated YTD Income (incl. inv. gains)					(\$50,456)		
→	Undesig. Assets		\$1,356,702	\$1,502,212	\$1,614,220	\$1,602,443		
			\$1,802,221	\$2,030,498	\$2,299,619	\$2,223,583		
a. Dividends are generally reinvested and portfolio and values are marked to market, quarterly.								

Minnesota Valleys										
Statement of Financial Activity										
For the Month Ended		May 31, 2022								
			Previous Years				Current Year		Current Budget	
Statement of Financial Activities			12/31/2019	12/31/2020	12/31/2021	YTD 5/31/2021	Current Mo. 5/31/2022	Current YTD 5/31/2022	YTD Budget	Full Yr. Budget
Operating Income										
<i>Presbytery Income</i>	4000	Mission Support	\$86,840	\$85,635	\$98,998	\$42,722	\$2,434	\$27,821	\$33,333	\$80,000
	4004	Presbytery Peacemaking	\$1,911	\$1,271	\$1,463	\$731	\$0	\$432	\$0	\$0
	4110	Presbytery Per Capita	\$250,666	\$244,893	\$234,744	\$166,771	\$13,187	\$165,308	\$98,237	\$235,769
	4140	Prior Year Per Capita Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	4200	Synod Support: Salary/Benefit	\$14,762	\$10,000	\$10,000	\$4,167	\$833	\$4,167	\$4,167	\$10,000
	4400	Interest & Dividends	\$18,332	\$6,002	\$1,171	\$3	\$0	\$2	\$0	\$0
	4410	Transfer of Assets	\$0	\$0	\$54,136	\$22,557	\$5,180	\$25,899	\$24,473	\$58,734
	4415	Bea Ourada Interest	\$0	\$0	\$141	\$78	\$0	\$66	\$0	\$0
	4420	Other Income	\$101	\$41,474	\$300	\$0	\$113	\$160	\$6,250	\$15,000
		<i>Total Presbytery Income</i>	\$372,612	\$389,276	\$400,953	\$237,029	\$21,748	\$223,855	\$166,460	\$399,503
<i>Dedicated Receipts</i>	4120	Occidente Receipts	\$2,782	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	4130	Sudan/Ethiopia Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	4740	Okoboji Recpts to2160 via 5375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	4750	Clearwatr Recp. to2150 via5370	\$1,020	\$3,040	\$5,220	\$0	\$0	\$0	\$0	\$0
	4724	Triennium Rec. to2302 via 5724	\$42,025	\$180	\$0	\$0	\$0	\$0	\$0	\$0
	4900	Dividend/Dev&Miss Fund	\$5,393	\$6,065	\$0	\$0	\$0	\$0	\$0	\$0
	4930	Dividends Ch Closure	\$8,299	\$6,126	\$0	\$0	\$0	\$0	\$0	\$0
	4940	Dividends Candidate Trust	\$768	\$1,076	\$160	\$53	\$0	\$48	\$0	\$0
	4970	Dividends MNV (Loan, Balanced)	\$0	\$0	\$0	\$9,464	\$0	\$0	\$0	\$0
	4215	Transforming Events Grants	\$21,950	\$31,050	\$0	\$0	\$0	\$0	\$0	\$0
	4615	Transforming Events Receipts	\$2,915	\$255	\$550	\$0	\$0	\$0	\$0	\$0
		<i>Total Dedicated Receipts</i>	\$85,152	\$47,792	\$5,930	\$9,517	\$0	\$48	\$0	\$0
<i>Pass-through Receipts</i>	4700	GA Unified Mission	\$10,081	\$9,930	\$14,224	\$5,358	\$143	\$3,311	\$2,917	\$7,000
	4701	GA Designated Mission	\$6,380	\$7,350	\$6,885	\$200	\$0	\$200	\$0	\$0
	4702	One Great Hour of Sharing	\$18,996	\$14,365	\$16,405	\$11,236	\$4,458	\$13,130	\$0	\$0
	4703	Christmas Joy Offering	\$11,617	\$12,248	\$9,961	\$8,250	\$370	\$11,178	\$0	\$0
	4704	GA Peace&Global Witness	\$3,879	\$2,581	\$2,970	\$1,484	\$0	\$877	\$0	\$0
	4705	Witness Offering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	4706	GA Pentecost Offering	\$3,831	\$2,024	\$2,239	\$157	\$0	\$943	\$0	\$0
	4707	Hunger Program	\$1,000	\$750	\$0	\$0	\$0	\$0	\$0	\$0
	4708	Theological Education Fund	\$760	\$843	\$720	\$200	\$0	\$1,000	\$0	\$0
	4709	Disaster Relief	\$3,328	\$5,816	\$6,340	\$1,475	\$3,810	\$13,882	\$0	\$0
	4720	Synod Unified Mission	\$9,162	\$8,686	\$9,273	\$3,846	\$274	\$3,349	\$2,917	\$7,000
	4721	Synod Designated Mission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<i>Total Pass-through Receipts</i>	\$69,034	\$64,592	\$69,016	\$32,205	\$9,055	\$47,870	\$5,833	\$14,000
		Income before Portfolio Changes	\$526,798	\$501,660	\$475,899	\$278,751	\$30,803	\$271,773	\$172,293	\$413,503
Operating Expense										
COMMISSION ON PRESB. LIFE										
	5010	CPL Expenses & Mileage	\$1,929	\$763	\$328	\$53	\$0	\$0	\$500	\$1,200
<i>Meetings & Moderator</i>	5110	Presbytery Meeting Expense	\$2,104	\$372	\$330	\$0	\$0	\$386	\$625	\$1,500
	5120	Presbytery Moderator	\$1,689	\$291	\$51	\$0	\$0	\$0	\$1,042	\$2,500
	5130	Recording Clerk	\$818	\$236	\$575	\$0	\$0	\$295	\$417	\$1,000
<i>Ministries of Presbytery</i>	5210	Equipping the Saints/Enrichmnt	\$207	\$0	\$393	\$0	\$0	\$0	\$0	\$0
	5724	Transfer Triennium Rcpts 2302	\$42,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5260	Youth Triennium from Budget	\$0	\$180	\$105	\$0	\$0	\$0	\$1,458	\$3,500

Statement of Financial Activity										
For the Month Ended			May 31, 2022							
			Previous Years				Current Year		Current Budget	
Statement of Financial Activities			12/31/2019	12/31/2020	12/31/2021	YTD 5/31/2021	Current Mo. 5/31/2022	Current YTD 5/31/2022	YTD Budget	Full Yr. Budget
<i>Mission Connections</i>	5310	South Sudan/Ethiopia TaskForce	\$2,091	\$1,500	\$1,583	\$300	\$0	\$325	\$750	\$1,800
	5330	Occidente-TF Mtgs & Mileage	\$175	\$71	\$73	\$0	\$0	\$0	\$104	\$250
	5335	Occidente-INEPG	\$50	\$275	\$0	\$0	\$0	\$0	\$0	\$0
	5340	Occidente-ProjectsScholarships	\$2,782	\$2,750	\$3,850	\$0	\$0	\$0	\$1,667	\$4,000
	5345	Occidente-Guat Network Conf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5350	Occidente - Delegation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5370	Pres Clearwater Forest	\$4,395	\$8,040	\$10,220	\$1,250	\$0	\$1,250	\$2,083	\$5,000
	5375	Lakeshore Center on Okoboji	\$3,375	\$4,500	\$4,500	\$1,125	\$0	\$1,125	\$1,875	\$4,500
	5376	MN Council of Churches	\$0	\$1,500	\$1,500	\$0	\$0	\$375	\$625	\$1,500
	5380	Transfer to Peace Fund	\$1,911	\$1,271	\$1,463	\$731	\$0	\$432	\$0	\$0
<i>Unified Missions</i>	5400	GA Unified Mission	\$10,081	\$9,930	\$14,224	\$5,358	\$143	\$3,311	\$2,917	\$7,000
	5401	GA Designated Mission	\$6,380	\$7,350	\$6,885	\$200	\$0	\$200	\$0	\$0
	5402	One Great Hour of Sharing	\$18,996	\$14,365	\$16,405	\$11,236	\$4,458	\$13,130	\$0	\$0
	5403	Christmas Joy Offering	\$11,617	\$12,248	\$9,961	\$8,250	\$370	\$11,178	\$0	\$0
	5404	GA Peace & Global Witness	\$3,879	\$2,581	\$2,970	\$1,484	\$0	\$877	\$0	\$0
	5405	Witness Offering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5406	GA Pentecost Offering	\$3,831	\$2,024	\$2,239	\$157	\$0	\$943	\$0	\$0
	5407	Hunger Program	\$1,000	\$750	\$0	\$0	\$0	\$0	\$0	\$0
	5408	Theological Education Fund	\$760	\$843	\$720	\$200	\$0	\$1,000	\$0	\$0
	5409	Disaster Relief	\$3,328	\$5,816	\$6,340	\$1,475	\$3,810	\$13,882	\$0	\$0
	5410	Special Pass-through Offering	\$736	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	5420	Synod Unified Mission	\$9,162	\$8,686	\$9,273	\$3,846	\$274	\$3,349	\$2,917	\$7,000
	5424	Pastors Retreat	\$0	\$0	\$0	\$0	\$0	\$0	\$1,973	\$4,735
		<i>Total Commission on Presb Life</i>	\$133,320	\$86,342	\$93,986	\$35,664	\$9,055	\$52,057	\$18,952	\$45,485
COMMISSION ON PRESB. OPERATIONS										
<i>Commission Operations</i>	5510	COO Mtg Exp & Mileage	\$2,754	\$790	\$383	\$135	\$0	\$421	\$313	\$750
	5520	COO Administrative Commissions	\$1,005	\$426	\$0	\$188	\$0	\$0	\$417	\$1,000
	5530	COO Legal	\$240	\$210	\$0	\$0	\$0	\$225	\$417	\$1,000
	5540	COO Addl Staff Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Per Capita Apport.</i>	5600	GA Per Capita	\$53,851	\$56,208	\$52,245	\$21,769	\$4,103	\$20,516	\$20,515	\$49,237
	5610	Synod Per Capita	\$33,853	\$33,154	\$31,999	\$13,333	\$2,513	\$12,565	\$12,565	\$30,156
<i>Financial Services</i>	5710	Financial Services-SLAP	\$5,360	\$5,360	\$5,360	\$2,233	\$447	\$2,233	\$2,233	\$5,360
	5720	Business Resources Consultant	\$1,500	\$1,500	\$1,500	\$625	\$125	\$625	\$625	\$1,500
	5730	Accounting/Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Presbytery Office</i>	5810	Insurance	\$3,600	\$3,687	\$11,941	\$1,786	\$0	-\$292	\$810	\$1,943
	5815	Building/Ground Maintenance	\$2,533	\$2,690	\$11,358	\$888	\$1,193	\$8,693	\$5,963	\$14,310
	5820	Utilities	\$3,786	\$3,127	\$2,573	\$1,661	\$0	\$0	\$0	\$0
	5825	Telephone/Telecommunications	\$1,729	\$1,763	\$1,734	\$1,043	\$446	\$1,247	\$125	\$300
	5830	Internet Service	\$2,044	\$1,005	\$1,198	\$599	\$1,073	\$1,073	\$0	\$0
	5835	Postage	\$134	\$1,151	\$226	\$36	\$62	\$266	\$208	\$500
	5840	Office Supplies	\$733	\$996	\$2,772	\$452	\$363	\$792	\$1,250	\$3,000
	5845	Photocopier-Supplies&Maint	\$3,462	\$4,011	\$3,730	\$2,072	\$0	\$1,150	\$0	\$0
	5850	Equipment Maint & Purchase	\$34	\$116	\$28	\$0	\$0	\$0	\$0	\$0
	5855	Tech Support Fees	\$590	\$664	\$685	\$285	\$3,356	\$3,685	\$0	\$0
	5860	Janitorial Services	\$1,501	\$837	\$0	\$0	\$0	\$0	\$0	\$0
	5865	Care Fund	\$140	\$0	\$0	\$0	\$0	\$0	\$83	\$200
	5870	Campus Ministry Center	\$0	\$0	\$141	\$78	\$26	\$66	\$0	\$0
	5875	Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<i>Total Commission on Presb. Ops</i>	\$118,848	\$117,694	\$127,874	\$47,182	\$13,706	\$53,266	\$45,523	\$109,256

Statement of Financial Activity										
For the Month Ended		May 31, 2022								
			Previous Years				Current Year		Current Budget	
Statement of Financial Activities			12/31/2019	12/31/2020	12/31/2021	YTD 5/31/2021	Current Mo. 5/31/2022	Current YTD 5/31/2022	YTD Budget	Full Yr. Budget
STAFF SERVICES AND SUPPORT										
<i>Executive</i>	6010	EP Salary & Housing	\$81,874	\$89,368	\$48,101	\$26,122	\$3,325	\$16,625	\$34,194	\$82,065
	6020	EP Benefits	\$27,397	\$30,717	\$5,355	\$5,201	\$0	\$5,750	\$3,738	\$8,971
	6030	EP Continuing Education	\$437	\$750	\$0	\$0	\$0	\$0	\$313	\$750
	6040	EP Expense Account	\$10,543	\$4,222	\$3,552	\$911	\$0	\$1,003	\$2,000	\$4,800
	6050	EP GA Expense Account	\$0	\$207	\$0	\$0	\$0	\$0	\$0	\$0
	6060	Mid-Council Leaders Gathering	\$1,358	\$0	\$0	\$0	\$0	\$0	\$625	\$1,500
		<i>Total Executive Presbyter</i>	\$121,611	\$125,263	\$57,009	\$32,234	\$3,325	\$23,378	\$40,869	\$98,086
<i>Admin. Assistant</i>	6210	Admin Assistant-Salary	\$42,504	\$44,629	\$45,343	\$18,893	\$4,000	\$20,000	\$20,000	\$48,000
	6215	Admin Assistant Bonus	\$0	\$1,035	\$0	\$0	\$0	\$0	\$0	\$0
	6220	Admin Assistant-Pension	\$29,952	\$32,288	\$29,096	\$12,123	\$2,439	\$12,203	\$2,000	\$4,800
	6221	Admin Assistant-Major Medical	\$0	\$0	\$0	\$0	\$0	\$0	\$10,417	\$25,000
	6230	Admin Assistant-Cont Ed	\$70	\$0	\$0	\$0	\$0	\$0	\$208	\$500
	6235	Admin Assistant-Social Securit	\$3,190	\$3,347	\$3,359	\$1,394	\$291	\$1,444	\$1,530	\$3,672
	6250	Admin Professl Assoc Certific	\$1,000	\$0	\$190	\$0	\$0	\$0	\$0	\$0
		<i>Total Admin Assistant</i>	\$76,716	\$81,299	\$77,989	\$32,411	\$6,730	\$33,647	\$34,155	\$81,972
		Total Staff Services & Support	\$198,326	\$206,562	\$134,998	\$64,645	\$10,055	\$57,025	\$75,024	\$180,058
ECCLESIASTICAL SERVICES & SUPPORT										
<i>Stated Clerk</i>	7010	Stated Clerk-Salary	\$20,761	\$23,348	\$20,066	\$8,361	\$1,771	\$8,854	\$8,854	\$21,250
	7012	Stated Clerk-Annuity	\$5,000	\$5,000	\$5,000	\$2,083	\$417	\$2,083	\$2,083	\$5,000
	7030	Stated Clerk-Continuing Educ	\$236	\$0	-\$378	\$0	\$0	\$0	\$208	\$500
	7035	Stated Clerk-Social Security	\$1,588	\$1,786	\$1,535	\$640	\$135	\$677	\$678	\$1,626
	7040	Stated Clerk-Expense Account	\$1,420	\$1,341	\$1,039	\$266	\$167	\$567	\$625	\$1,500
	7050	Stated Clerk-GA Expense Acct	\$0	\$185	\$157	\$0	\$0	\$0	\$0	\$0
	7060	Stated Clerk-Fall Polity Conf	\$729	-\$386	\$0	\$0	\$0	\$0	\$625	\$1,500
		<i>Total Stated Clerk</i>	\$29,734	\$31,274	\$27,418	\$11,349	\$2,490	\$12,182	\$13,073	\$31,376
<i>GA Alt. Commission</i>	7110	GA Commiss & Alternates	\$0	\$836	\$0	\$0	\$39	\$39	\$0	\$0
<i>Ecclesiastical Services</i>	7210	Bills&Overt Cmte Exp&Mileage	\$0	\$0	\$0	\$0	\$0	\$0	\$208	\$500
	7220	Session Records Committee	\$34	\$0	\$0	\$0	\$0	\$0	\$208	\$500
		<i>Total Ecc. Services & Support</i>	\$29,767	\$32,110	\$27,418	\$11,349	\$2,529	\$12,221	\$13,490	\$32,376
COMMISSION ON LEADERSHIP										
	5421	3-Year Grants to Pastors	\$0	\$0	\$0	\$0	\$0	\$5,000	\$4,167	\$10,000
	7310	COL Commission Mtg&Mileage Exp	\$6,793	\$2,822	\$5,389	\$230	\$393	\$823	\$2,708	\$6,500
	7320	COL Conf/Granta/Scholarships	\$1,500	\$1,500	\$0	\$0	\$0	\$0	\$1,667	\$4,000
	7330	COL Ann Consult Cand/Inquirers	\$161	\$0	\$0	\$0	\$0	\$0	\$208	\$500
	7340	COL-Synod Leadership Summit	\$0	\$0	\$0	\$0	\$0	\$0	\$417	\$1,000
	7450	Coaching for Pastors/Staff	\$0	\$0	\$0	\$0	\$75	\$350	\$6,250	\$15,000
		<i>Total Commission on Leadership</i>	\$8,454	\$4,322	\$5,389	\$230	\$468	\$6,173	\$15,417	\$37,000
COMMITTEE ON CONGREGATIONAL NURTURE										
	7410	CCN Mtg Exp & Mileage	\$206	\$363	\$21	\$0	\$0	\$0	\$208	\$500
	7420	CCN Visitation Mileage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<i>Total Comm. On Cong. Nurture</i>	\$206	\$363	\$21	\$0	\$0	\$0	\$208	\$500
COMMISSION ON CONGR TRANSFORMATION & DEVELOPMENT										
	7510	CTD Commission Mtg Exp&Mileage	\$761	\$617	\$21	\$0	\$0	\$0	\$417	\$1,000
	7520	CTD Camp Scholarships	\$3,750	\$150	\$3,000	\$825	\$75	\$75	\$1,250	\$3,000
	7530	CTD Synod School Scholarships	\$1,200	\$0	\$400	\$0	\$100	\$100	\$667	\$1,600
	7550	Leadership Dev. - Academy	\$2,500	\$2,500	\$2,500	\$0	\$0	\$625	\$1,042	\$2,500
		<i>Total Cong. Trans. & Development</i>	\$8,211	\$3,267	\$5,921	\$825	\$175	\$800	\$3,375	\$8,100

Statement of Financial Activity										
For the Month Ended		May 31, 2022								
			Previous Years				Current Year		Current Budget	
Statement of Financial Activities			12/31/2019	12/31/2020	12/31/2021	YTD 5/31/2021	Current Mo. 5/31/2022	Current YTD 5/31/2022	YTD Budget	Full Yr. Budget
PRESBYTERY RESPONSE TEAM										
	7610	PRT Mtg Expenses & Mileage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	7620	PRT Team Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<i>Total Presbytery Response Team</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COMMITTEE ON REPRESENTATION										
	7710	COR Mtgs & Mileage	\$389	\$0	\$0	\$0	\$0	\$0	\$208	\$500
PERMANENT JUDICIAL COMMISSION										
	7910	PJC Mtg Expenses & Mileage	\$0	\$0	\$0	\$0	\$0	\$0	\$208	\$500
TRANSFORMING EVENTS										
	5015	Grant Transfer	\$21,950	\$31,050	\$0	\$0	\$0	\$0	\$0	\$0
	7215	TRFMG Evt's Grant expenses	\$12,978	\$9,980	\$5,095	\$650	\$0	\$162	\$0	\$0
	8215	TRFMG Evt's exp not pd by grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<i>Total Transforming Events</i>	\$34,928	\$41,030	\$5,095	\$650	\$0	\$162	\$0	\$0
		Total Expenses	\$532,450.41	\$491,690.10	\$400,701	\$160,545	\$35,987	\$181,704	\$172,406	\$413,775
		Operating Net Income	(\$5,652)	\$9,970	\$75,198	\$118,206	(\$5,184)	\$90,069	(\$113)	-\$272
Non-operating Income										
	4730	Gain (Loss) on Building Sale	\$0	\$0	-\$74,780	\$0	\$0	\$0	\$0	\$0
Portfolio Value										
Value Changes	4910	Market Valuation/Dev&Miss	\$67,172	\$59,317	\$38,039	\$5,305	\$0	-\$30,041	\$0	\$0
	4920	Market Valuation/ChClosure	\$51,388	\$68,619	\$51,558	\$8,725	\$0	-\$32,586	\$0	\$0
	4950	Market Value Candid. Tr.	\$1,680	\$1,054	\$489	\$231	\$0	-\$1,046	\$0	\$0
	4980	Market Value MNV (Loan, Balan)	\$52,582	\$63,559	\$66,445	\$3,793	\$0	-\$31,325	\$0	\$0
	4990	Undesignated Investment Gain/Loss	\$0	\$0	\$22,219	\$3,885	\$0	-\$13,378	\$0	\$0
Costs and Transfers	5910	Operating Transfer Dev/Miss	a \$0	\$0	\$11,000	\$4,583	\$1,018	\$5,090	\$0	\$0
	5920	Operating Transfer Closure Fnd	a \$0	\$0	\$20,891	\$8,705	\$1,856	\$9,280	\$0	\$0
	5950	Candid. Fnd Transfer to 2550	\$0	\$0	\$645	\$0	\$0	\$0	\$0	\$0
	5970	Operating Transfer Loan Fund	a \$0	\$0	\$11,819	\$4,925	\$941	\$4,703	\$0	\$0
	5980	Operating Transfer Bal. Fund	a \$0	\$0	\$8,372	\$3,488	\$915	\$4,577	\$0	\$0
	5990	Mo. Trans. from Unallocated Eq	a \$0	\$0	\$17,054	\$7,106	\$1,700	\$8,499	\$0	\$0
		Total Portfolio Income	\$172,822	\$192,550	\$108,968	(\$6,867)	(\$6,430)	(\$140,524)	\$0	\$0
		Net Income	\$167,169	\$202,520	\$109,386	\$111,339	-\$11,614	-\$50,456	(\$113)	\$4,463
a. Based on a 4.5% annual distribution from NCTC investment assets minus an annual distribution of \$15,000 placed in designated accounts 2300, 2310, 2325, 2330 for benefit of Camps and scholarships, Congregational transformation, Technology, and Peace & global witness.										