

	<p>Presbytery of Boston Council Minutes</p>
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August 27, 2020

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Attendance:

Voting Members: Kristin Rinehimer, Ivy Turner, Sarah Hathaway, Jane Wilson, SuYoung Kim

Staff and Officers: T. J. DeMarco, Cindy Kohlmann

Convene

This stated meeting was called to order by the stated Clerk. The council voted to elect Kristin Rinehimer to serve as clerk pro tem for this meeting.

The moderator opened the meeting with prayer.

The council approved the minutes from its July 30, 2020 meeting.

There were no requests for new business.

## Budget Task Force

Ivy Turner

The council voted to **recommend** option one in the Budget Task Force's report.

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

The budget scenarios submitted by the Budget Task Force are located in **Appendix A** of these minutes.

The budget task force submitted the following report in advance of the meeting in writing:

### **Introduction:**

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

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

### **Assumptions:**

For Option #1

1. The current Resource Presbyter has indicated that she will not be renewing her contract with POB. It is proposed that this position will not be in the 2021 budget
2. The Communications Coordinator position will also not be renewed.
3. The remaining staff positions will work at 50% time, which is the current work load.
4. Presbytery Membership will be 2000 members
5. Newsletter, website and other communications done by the Stated Clerk or someone else.
6. No changes Committee or Admin expenses
7. Anticipate reduction of audit expenses to \$3,900

#### For Option #2

1. The current Resource Presbyter has indicated that she will not be renewing her contract with POB. It is proposed that this position will not be in the 2021 budget
2. The Communications Coordinator position will also not be renewed.
3. The remaining staff positions will be reduced to 40% of the current work load.
4. Presbytery Membership will be 2000 members
5. Newsletter, website and other communications done by the Stated Clerk or someone else.
6. No changes to Committee or Admin expenses
7. Anticipate reduction of audit expenses to \$3,900

#### For Option #3

1. The current Resource Presbyter has indicated that she will not be renewing her contract with POB. It is proposed that this position will not be in the 2021 budget
2. The Communications Coordinator position will also not be renewed.
3. The remaining staff positions will be reduced to 30% of the current work load.
4. Presbytery Membership will be 2000 members
5. Newsletter, website and other communications done by the Stated Clerk or someone else.
6. No changes to Committee or Admin expenses
7. Anticipate reduction of audit expenses to \$3,900
8. It is recommended that if this option is chosen, then the 2021 per capita should be reduced.

## Treasurer

Andy Parmelee

The treasurer was excused from this meeting. He submitted reports in advance of the meeting and invited members to contact him via phone or email with any questions.

The Income Expense Report is located in **Appendix B** of these minutes.

The trustee funds report is located in **Appendix C** of these minutes.

The Per Capita Apportionment and Member Church Mission Pledges and Gifts report is located in **Appendix D** of these minutes.

The Boston Food Justice Young Adult Volunteer budget is located in **Appendix E** of these minutes.

## Trustees

Sarah Hathaway

The trustees continue to manage the Needham building on behalf of the Presbytery.  
The budget sub-committee continues its work on clarifying the purposes of restricted funds.

## Resource Presbyter

Cindy Kohlmann

### COVID-19 Update

One of my Presbytery leader colleagues, Lisa Allgood, agreed to lead two Zoom conversations earlier in August updating us on what has been learned about COVID-19 and what that means for churches and other organizations.

Information that she shared included these statistics:

- At about a 1% death rate currently in the US, there are now long-term/possibly permanent sequelae reported; for every one death, there are an additional:
  - 19 requiring hospitalization
  - 18 with heart damage
  - 10 with lung damage
  - 3 with strokes
  - 3 with permanent kidney damage (new since the webinar)
  - 2 with neurological deterioration
  - 2 with decreased cognitive function

She also shared that those with a mild case and few or no symptoms do not develop antibodies sufficient to act as immunity against a future infection. As before, there is no way to eliminate the risk of meeting in person, especially inside. We can take steps to minimize the risk, but the risk remains.

The video from Tuesday's gathering is available on our website under Resources:  
COVID-19: Resource Related to Re-Opening the Building.

### September 6 Worship Service

TJ and I are putting together a second complete worship service for the first Sunday in September, which is Labor Day weekend. The plan is to have that available by the week of August 31.

### 21-Day Racial Justice Challenge

This went exceptionally well, with strong attendance at all of the discussion groups. 38 people signed up through Boston's registration tab, and at least one church did a simultaneous group of their own. I'm currently taking the Matthew 25 "Awakening to Structural Racism" course which runs for four consecutive Mondays, and plan to finalize plans for a follow-up at the Presbytery level. One idea I'm considering is a book group discussion on "White Fragility," especially for those who have already read "Waking Up White." Another option is to read "White Too Long" by Robert P. Jones, author of "The End of White Christian America."



### Anti Racism Training

As there is continued interest in deeper conversations on the Presbytery level, and as one church has already reached out to ask me to help them continue the conversation, I'm starting to explore deeper training for myself. I've started reading books in conversation with a colleague of color, currently "Burying White Privilege: Resurrecting a Badass Christianity" by Miguel A. de la Torre, but I need to learn more about leading these conversations. To that end, I'm starting to explore online training opportunities and plan to use some continuing ed funds this fall for this purpose.

### Matthew 25

As of August 27, six congregations in the Presbytery have signed up as Matthew 25 churches: Roxbury, KCB, Burlington, Clinton, Natick, and COTC. We also have a dedicated tab on the website, <https://www.presbyteryofboston.org/Matthew-25>, which is where different resources and calls to action will be posted.

### Spanish Immersion

One of my plans for the end of this year or early next year was to engage in a Spanish immersion experience. Since that kind of travel and education isn't wise right now, I've instead signed up for an online immersion. That will consist of approximately 7.5 hours a week of online tutoring plus daily assignments. I've used PNNE Continuing Education funds to pay for it, but wanted to let the Council know that I've taken this on for the next 6-7 weeks.

### Personal

I'm traveling to see my Dad again in September, something he asked me to do as he continues to adapt to life without my Mom. I will be working remotely during that week, September 10-15.

Eric and I are taking a week of vacation to celebrate our 15th anniversary October 17-24.

### Youth Group Collaboration'

PNNE and POB have begun a conversation about a youth collaboration. Adults have begun work on this. The next step is to meet with youth to gauge interest.

### Online

As churches have developed an online presence, the Resource Presbyter is working on helping congregations prepare for maintaining that presence in meaningful ways when church buildings re-open.

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

## Stated Clerk

T. J. DeMarco

### September Docket

The council reviewed the Presbytery docket for the September 29 meeting.

### Presbyterian Historical Society at December Meeting

David Stanuinas from the Presbyterian Historical society would like to make a 5-minute presentation at our December meeting to update the Presbytery on their work. This will be especially valuable for congregations hoping to send their records to Philadelphia or who would like to have electronic records of their minutes. I recommend that we do it.

### Electronic Presbytery Meeting Plans

We are fortunate that Cindy moderated part of the 224<sup>th</sup> GA. Through this experience, she learned how to facilitate a large electronic meeting like our upcoming Presbytery meeting. We worked together to form the following guidelines. We will also provide training in advance of the meeting on September 16<sup>th</sup> and 17<sup>th</sup>.

1. In order for all participants to have access, all voting members must join via smart phone, tablet, or computer. There will not be access via telephone call.
2. Only those who register will get a log-in.
3. Those who do not register may watch by Facebook live.
4. To tally votes, we will use the polling feature.
5. Seek recognition in order to be unmuted by raising the little blue hand.
6. If you have a motion or amendment, it must be in chat so that it is in writing.
7. If you have a motion that does not require recognition, it should be in the chat.
8. Seconding: This can be shown by the green checkmark.
9. Consensus votes should be done with the red "x" as an objection

Unless the council objects or wishes to edit these guidelines, we will proceed with this format.

### Storage/Scanning

#### Action Requested

I have 8 boxes of files in my home for the two Presbyteries. I don't have the space for them, and I don't have space for more file cabinets. They are minister files and church files, which we are not required to keep. However, I do think we should retain the records, at the very least electronically because on occasion, we need them.

I think there are three options. First, we could get a storage unit. Second, we could pay to have them scanned and shredded. Third, we could dispose of them.

I looked into storage units. The least expensive unit I could find near me is \$49 per month for a 5x5 climate-controlled unit. We could split the cost with PNNE, but there would be no end to this expense, unless we were to move into a new office in the future.

A scanning service would organize our files into an electronic format. They would scan files and create PDFs. We would receive a thumb drive with all of our files, which I could share. Both Boston and PNNE need this service. A larger batch costs less per unit for some firms and it would be to our advantage to partner with PNNE on this. The Presbyteries have roughly the same number of files and I think it would make sense to split the cost in half.

I have submitted requests for three quotes.

The first quote is from ARC scanning. It includes scanning, electronic indexing and shredding. They are local to me, which eliminates shipping costs. The total cost is \$2,354 which would be split with PNNE if they agree to this. That would mean our cost would be \$1177.

I calculated the cost of utilizing the service available through the Presbyterian Historical Society. The same service would cost \$3750 plus shipping. While I would personally prefer to work with PHS, I think this is cost prohibitive.

ARC estimates that certified shredding (disposing of the files) at \$120, but I do not recommend this. I have already spent several hours thinning out the files and I think what we have should be retained.

I am waiting for two more quotes from local firms.

I suggest that we make a line item for this cost for 2021 as part of the cost of moving to a virtual office.

### Standing Rule Changes

#### Action Requested

I believe council should recommend that Presbytery approve the following changes to the standing rules. Cathy MacDonald sent these recommendations to me in response to a problematic process at General Assembly. Cathy has rightly pointed out that we should make the following changes to avoid the same problems.

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

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

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

#### **Rationale**

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

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



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

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

### **Rationale**

1. This change would make language in the standing rule language consistent with the language on participation in Presbytery Bylaw 8.1 on suspending a bylaw, which specifies as necessary for suspension a supermajority of those members “present and voting.”
2. Should the presbytery be meeting physically (in person) or virtually (electronically), the wording of Standing Rule 22.b as amended would mean that any person properly registered at that meeting who fails to vote at all cannot be counted as adding to the “No” vote or to the number of abstentions simply by failing to participate.

## Mediation Update

The mediation team and David Dorer have met once with the mediators. All involved hope to have the issues resolved before the September presbytery meeting. Any agreement would require council approval and this may require a special meeting of council.

## Committee on Ministry

Jane Wilson

The Committee on Ministry plans to present Kayla McKinsey for approval for ordination. They will also present Amanda Grant Rose for renewal as a Commissioned Ruling Elder. The Newton Presbyterian Church Ministry Information Form has been approved and posted.

## Committee on Preparation for Ministry

Kristin Rinehimer

The Committee will introduce Thankam Rangala (Church of the Covenant) as a candidate for ordination.

## Nominating Committee

Sarah Hathaway

The chair is organizing the documentation for nominating committee and this process is also complete. There will be 2 names submitted for Synod Commission and 1 for COM at the upcoming Presbytery meeting.

## Adjourn

The meeting adjourned at 8:45 PM.

## Appendix A: Budget Scenarios

Presbytery of Boston - Budget Scenario Worksheet

Approved 2020 Budget  
Assume all personnel at 50%(20 hrs/wk)  
Membership @ 2,065

Option 1  
No CC or RP, staff @ 50% (20 hrs/wk)  
Membership @ 2,000 (net loss of 65)  
Mission - \$5k donations (covid19)  
Newsletter, website, etc. done by SC?  
No changes Committee or Admin exp  
Anticipate discount to audit to \$3,900

Option 2  
No CC or RP, staff @ 40% (16 hrs/wk)  
Membership @ 2,000 (net loss of 65)  
Mission - \$5k donations (covid19)  
Newsletter, website, etc. done by SC?  
No changes Committee or Admin exp  
Anticipate discount to audit to \$3,900

Option 3  
No CC, Staff @ 30% (12 hrs/wk)  
Membership @ 2,000 (net loss of 65)  
Mission - \$5k donations (covid19)  
Newsletter, website, etc. done by SC?  
No changes Committee or Admin exp  
Anticipate discount to audit to \$3,900

Revenues	2020	% Rev	2021	% Rev	2021	% Rev	2021	% Rev
Per Capital Receipts	\$ 115,640	51.7%	\$ 112,000	81.3%	\$ 112,000	81.3%	\$ 112,000	81.3%
Individual Contributions	\$ 5,000	2.2%	\$ 5,000	3.6%	\$ 5,000	3.6%	\$ 5,000	3.6%
Unrestricted-Shared Mission	\$ 25,000	11.2%	\$ 20,000	14.5%	\$ 20,000	14.5%	\$ 20,000	14.5%
Transfer from Trustee Funds Released for Operations <sup>(1)</sup>								
(DOES NOT include \$11,190 cash balance as of 1/1/20)	\$ 77,157	34.5%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Transfer from Trustee Funds	\$ 722	0.3%	\$ 720	0.5%	\$ 720	0.5%	\$ 720	0.5%
Fundraising	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Total Revenues	\$ 223,519	100.0%	\$ 137,720	100.0%	\$ 137,720	100.0%	\$ 137,720	100.0%

Expenses	2020	% Rev	2021	% Rev	2021	% Rev	2021	% Rev
<b>Personnel</b>								
Treasurer Salary	\$ 21,012	9.4%	\$ 21,012	15.3%	\$ 16,810	12.2%	\$ 12,607	9.4%
Treasurer FICA (7.65%)	\$ 1,607	0.7%	\$ 1,607	1.2%	\$ 1,286	0.9%	\$ 964	0.7%
Stated Clerk Salary	\$ 31,182	14.0%	\$ 31,182	22.6%	\$ 24,946	18.1%	\$ 18,709	14.0%
Stated Clerk FICA (7.65%)	\$ 2,385	1.1%	\$ 2,385	1.7%	\$ 1,908	1.4%	\$ 1,431	1.1%
Stated Clerk 403b	\$ 4,000	1.8%	\$ 4,000	2.9%	\$ 4,000	2.9%	\$ 2,400	1.8%
Recording Clerk	\$ 674	0.3%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Resource Presbyter Salary & Offset	\$ 41,099	18.4%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Resource Presbyter - D&D (premium to BoPensions)	\$ 4,788	2.1%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Communications Coordinator - Salary	\$ 30,000	13.4%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Communications Coordinator - FICA	\$ 2,295	1.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Communications Coordinator - 403b	\$ 4,000	1.8%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Total Personnel	\$ 143,043	64.0%	\$ 60,187	43.7%	\$ 48,950	35.5%	\$ 36,112	26.9%

<b>Office &amp; Committee Expenses</b>								
Presbytery Council/Training and Development	\$ 300	0.1%	\$ 300	0.2%	\$ 300	0.2%	\$ 300	0.2%
Committee on Preparation for Ministry	\$ 3,000	1.3%	\$ 3,000	2.2%	\$ 3,000	2.2%	\$ 3,000	2.2%
Committee on Ministry	\$ 4,000	1.8%	\$ 4,000	2.9%	\$ 4,000	2.9%	\$ 4,000	2.9%
Committee Resources (Pdres, COR, Nom)	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Permanent Judicial Commission	\$ 250	0.1%	\$ 250	0.2%	\$ 250	0.2%	\$ 250	0.2%
Treasurer Office Expense	\$ 1,943	0.9%	\$ 1,943	1.4%	\$ 1,943	1.4%	\$ 1,943	1.4%
Moderator Office Expense	\$ 1,200	0.5%	\$ 1,200	0.9%	\$ 1,200	0.9%	\$ 1,200	0.9%
Stated Clerk Reimbursable Expenses	\$ 1,818	0.8%	\$ 1,818	1.3%	\$ 1,818	1.3%	\$ 1,818	1.3%
Resource Presbyter Reimbursable Expenses	\$ 6,000	2.7%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Communications Coordinator Reimbursable Expenses	\$ 2,000	0.9%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Total Office and Committee	\$ 20,511	9.2%	\$ 12,511	9.1%	\$ 12,511	9.1%	\$ 13,154	9.5%

<b>General and Administrative</b>								
Audit	\$ 4,500	2.0%	\$ 3,900	2.8%	\$ 3,900	2.8%	\$ 3,900	2.8%
Web Site Expense	\$ 100	0.0%	\$ 100	0.1%	\$ 100	0.1%	\$ 100	0.1%
Insurance and Phone	\$ 6,135	2.7%	\$ 6,135	4.5%	\$ 6,135	4.5%	\$ 6,135	4.5%
Staff Conferences	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Total G&A	\$ 10,735	4.8%	\$ 10,135	7.4%	\$ 10,135	7.4%	\$ 10,135	7.4%

<b>Other Expenses</b>								
General Assembly (\$8.95) and The Synod of the NE (\$4.10) per cap:	\$ 26,948	12.1%	\$ 26,100	19.0%	\$ 26,100	19.0%	\$ 26,100	19.0%
POB - General Assembly 2020 Expenses	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Total Other	\$ 26,948	12.1%	\$ 26,100	19.0%	\$ 26,100	19.0%	\$ 26,100	19.0%

<b>Mission Support<sup>(2)</sup></b>								
Congregations	\$ 12,500	5.6%	\$ 7,500	5.4%	\$ 7,500	5.4%	\$ 7,500	5.4%
Presbytery	\$ 12,500	5.6%	\$ 12,500	9.1%	\$ 12,500	9.1%	\$ 12,500	9.1%
Total Mission Support <sup>(2)</sup>	\$ 25,000	11.2%	\$ 20,000	14.5%	\$ 20,000	14.5%	\$ 20,000	14.5%

Total Operating Expenses (YAV payroll support & payroll removed)	\$ 226,236	101.2%	\$ 128,933	57.7%	\$ 117,696	52.7%	\$ 105,501	48.2%
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Budget Surplus/(Deficit) from Operations	\$ (2,717)		\$ 8,787		\$ 20,024		\$ 32,219	
2020 Budget was balanced by transfer of \$77,157 from Trustees assets for operation.			\$ -		\$ -		\$ -	
			no transfer from Trustee Funds		no transfer from Trustee Funds		no transfer from Trustee Funds	

<sup>(1)</sup> Unrestricted Assets Released for Operations:			This option retains the current staff level for the Treasurer & SC. Will RP position be left vacant for 2021? (savings?) Will RP position be left vacant for 2021? (savings?) Will RP position be left vacant for 2021? (savings?)					
General Assembly Fund	\$ -	amount approved	Will PoB conduct mission study to identify RP?	Will PoB conduct mission study to identify RP?	Will PoB conduct mission study to identify RP?	Will PoB conduct mission study to identify RP?	Will PoB conduct mission study to identify RP?	Will PoB conduct mission study to identify RP?
Fort Square Fund	\$ 77,157		W/out CC or RP PoB how meet need day to day & admin mgmt?	W/out CC or RP PoB how meet need day to day & admin mgmt?	W/out CC or RP PoB how meet need day to day & admin mgmt?	W/out CC or RP PoB how meet need day to day & admin mgmt?	W/out CC or RP PoB how meet need day to day & admin mgmt?	W/out CC or RP PoB how meet need day to day & admin mgmt?
Total	\$ 77,157		W/out RP, how meet need for PoB lead W/out RP, how meet need for PoB leadership?	W/out RP, how meet need for PoB lead W/out RP, how meet need for PoB leadership?	W/out RP, how meet need for PoB lead W/out RP, how meet need for PoB leadership?	W/out RP, how meet need for PoB lead W/out RP, how meet need for PoB leadership?	W/out RP, how meet need for PoB lead W/out RP, how meet need for PoB leadership?	W/out RP, how meet need for PoB lead W/out RP, how meet need for PoB leadership?
			Work w/Personnel to id job des for RP if start Work w/Personnel to id job des for RP if start Work w/Personnel to id job des for RP if start	Work w/Personnel to id job des for RP if start Work w/Personnel to id job des for RP if start Work w/Personnel to id job des for RP if start	Work w/Personnel to id job des for RP if start Work w/Personnel to id job des for RP if start Work w/Personnel to id job des for RP if start	Work w/Personnel to id job des for RP if start Work w/Personnel to id job des for RP if start Work w/Personnel to id job des for RP if start	Work w/Personnel to id job des for RP if start Work w/Personnel to id job des for RP if start Work w/Personnel to id job des for RP if start	Work w/Personnel to id job des for RP if start Work w/Personnel to id job des for RP if start Work w/Personnel to id job des for RP if start

FOR INFO ONLY

<b>Non Operating Expenses</b>								
PoB Operating Fund Cash Balance 1/1/2020 <sup>(2)</sup>	\$ 11,190		\$ -	*TBO # 1/1/2021 will have cash balance	\$ -	*TBO # 1/1/2021 will have cash balance	\$ -	
Total Non Operating Expenses	\$ 11,190		\$ -		\$ -		\$ -	

<sup>(2)</sup> Previously labeled Church Unified Mission; may be used for operations

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81.3%
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3.4%
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8.9%
 47.2%

\*TBD if 1/1/2021 will have cash balance

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## Appendix B: Income/Expense Report

### Presbytery of Boston

<i>Per Capita and Mission Budget for 2020</i>		<i>Budget</i>		<i>Actual - July 31, 2020</i>	
<i>I. Per Capita and Mission Resources:</i>	2020	% Budget	2020	% Budget	
1) Member Church <i>Per Capita</i> (formerly Unified Mission)	\$ 115,640	46.5%	\$ 58,891	50.9%	<i>Balances</i>
2) Transfer from Trustee Funds - Awards, Grants, Loans (as awarded)	\$ -	0.0%	\$ 38,425	0.0%	
3) Transfer from Fort Square Settlement Proceeds	\$ -	0.0%	\$ 20,000	0.0%	Checking
4) Transfer from Trustee Funds (5 Yr Rolling Avg of Interest Income)	\$ 722	0.3%	\$ -	0.0%	Savings
5) YAV Payroll Support	\$ 25,190	10.1%	\$ 14,694	58.3%	7/31/20
6) Individual Gifts	\$ 5,000	2.0%	\$ 2,806	56.1%	
7) Unrestricted-Shared Mission	\$ 25,000	10.1%	\$ 16,457	65.8%	
8) Designated/Directed Mission (as gifted)	\$ -	0.0%	\$ 9,108	0.0%	
9) Presbytery Loose Offering (as received)	\$ -	0.0%	\$ 568	0.0%	
10) Unrestricted fundraising/Operational Donations (as awarded)	\$ 77,157	31.0%	\$ -	0.0%	
11) Transfer from Trustees - Needham Building Manager					
<b>RESOURCES Total:</b>	<b>\$ 248,709</b>	<b>100.0%</b>	<b>\$ 160,949</b>	<b>64.7%</b>	
<i>II. Per Capita and Mission Disbursements:</i>	2020	% Budget	2020	% Budget	
<b>A. Congregational Mission Programs</b>	<b>\$ 12,500</b>	<b>5.0%</b>	<b>\$ 38,425</b>	<b>15.3%</b>	<i>01/01/19</i>
1) POB Shared Mission Programs	\$ 12,500	5.0%	\$ -	0.0%	Income
2) Shekinah Fellowship - Natick	\$ -	0.0%	\$ 14,500	0.0%	Disburse
3) Shekinah Fellowship - Brockton	\$ -	0.0%	\$ 2,000	0.0%	07/31/20
4) Shekinah Fellowship - Marlborough	\$ -	0.0%	\$ 2,000	0.0%	Funds
5) Shekinah Fellowship - Waltham	\$ -	0.0%	\$ 2,000	0.0%	
6) Whitinsville Church	\$ -	0.0%	\$ 425	0.0%	Operating
7) Newton Presbyterian Church - PoB Grant	\$ -	0.0%	\$ 2,500	0.0%	Invest Inc
8) PoB Young Adult Volunteers	\$ -	0.0%	\$ 15,000	0.0%	Peace Offer
9) Designated - Directed Missions	\$ -	0.0%	\$ -	0.0%	PJC
<b>B. Other Mission Programs</b>	<b>\$ 12,500</b>	<b>5.0%</b>	<b>\$ 6,676</b>	<b>53.4%</b>	<i>Youth Tri.</i>
1) PoB Shared Mission Programs	\$ 12,500	5.0%	\$ -	0.0%	Pentecost
2) MA Council of Churches	\$ -	0.0%	\$ -	0.0%	PC Conf
3) Presbyterian Disaster Assistance - Regional Hurricanes	\$ -	0.0%	\$ -	0.0%	Pastor's Dev
4) Young Adult Volunteers	\$ -	0.0%	\$ -	0.0%	Presb. Day
5) Mission to the Congo	\$ -	0.0%	\$ -	0.0%	Abbey Bos.
6) Immigration Response Task Force	\$ -	0.0%	\$ -	0.0%	CHRA
7) Northeast Ecumenical Stewardship Council	\$ -	0.0%	\$ -	0.0%	TTLDev
8) PC(USA) - Youth Connection and Youth Triennium	\$ -	0.0%	\$ -	0.0%	PDA
9) Presbytery Loose Offering (other - Funded by I9)) (as received)	\$ -	0.0%	\$ 568	0.0%	Covid-19
10) Designated/Directed Mission (other - Funded by I8) (as gifted)	\$ -	0.0%	\$ 6,108	0.0%	Confirm Con
11) Community Day Care of Waltham	\$ -	0.0%	\$ -	0.0%	PLC Fund
12) Grants - Restricted (from Trustee Funds - Funded by I2 (as awarded)	\$ -	0.0%	\$ -	0.0%	
<b>C. Presbytery Staff, Officer and Office Expenses</b>	<b>\$ 191,928</b>	<b>76.3%</b>	<b>\$ 109,560</b>	<b>57.1%</b>	
1) Moderator of Presbytery - Expenses	\$ 1,200	0.5%	\$ -	0.0%	
2) Treasurer - Salary	\$ 21,012	8.4%	\$ 12,257	58.3%	
3) Treasurer - Related Expenses (Office and FICA)	\$ 3,550	1.4%	\$ 1,701	47.9%	<i>Other Income</i>
4) Stated Clerk - Salary	\$ 31,182	12.4%	\$ 18,189	58.3%	Investment
5) Stated Clerk - Related Expenses (FICA, Travel & Office, 403b)	\$ 8,203	3.3%	\$ 3,520	42.9%	Grants
6) Recording Clerk - Stipend	\$ 674	0.3%	\$ -	0.0%	Funds Crs.
7) Audit Expenses	\$ 4,500	1.8%	\$ -	0.0%	Oper. Crs.
8) Resource Presbyter - Salary and Offset	\$ 41,099	16.3%	\$ 23,974	58.3%	
9) RP - Reimbursable Exps (CE, Mileage, Meals, Phone) & D&D, Pension	\$ 10,788	4.3%	\$ 3,677	34.1%	
10) Insurances and phone services	\$ 6,135	2.4%	\$ 778	12.7%	<i>Other Disburs.</i>
11) Communications Coordinator - Salary	\$ 30,000	11.9%	\$ 17,500	58.3%	Funds Disb
12) Communications Coordinator - Related Exps (FICA, Benefits, Exps)	\$ 8,295	3.3%	\$ 7,339	88.5%	403(b).
13) YAV Site Coordinator - Salary	\$ 23,400	9.3%	\$ 13,650	58.3%	Oper Disb
14) YAV Site Coordinator - Related Expenses (FICA)	\$ 1,790	0.7%	\$ 1,044	58.3%	Grants
15) PoB Web Site Support and Training	\$ 100	0.0%	\$ 180	180.0%	
16) Needham Building Manager			\$ 5,342		
17) Needham Building Manager - Related Expenses (FICA, Exps)			\$ 409		
<b>D. Presbytery Committees</b>	<b>\$ 7,550</b>	<b>3.0%</b>	<b>\$ 981</b>	<b>13.0%</b>	
1) Presbytery Council/Training and Development	\$ 300	0.1%	\$ 653	217.7%	
2) Committee on Preparation for Ministry	\$ 3,000	1.2%	\$ 169	5.6%	
3) Committee on Ministry	\$ 4,000	1.6%	\$ 159	4.0%	
4) Committee Resources (Pers, COR, Nom)	\$ -	0.0%	\$ -	0.0%	
5) Permanent Judicial Commission	\$ 250	0.1%	\$ -	0.0%	
<b>E. GA and Synod Per Capita and Connectional Expenses</b>	<b>\$ 26,948</b>	<b>10.7%</b>	<b>\$ 26,557</b>	<b>98.5%</b>	
1) Connectional Support to General Assembly and The Synod of the NE	\$ 26,948	10.7%	\$ 26,557	98.5%	
2) POB - General Assembly 2020 Expenses	\$ -	0.0%	\$ -	0.0%	
<b>DISBURSEMENTS Total:</b>	<b>\$ 251,426</b>	<b>100.0%</b>	<b>\$ 182,199</b>	<b>72.5%</b>	
<b>Surplus/(Deficit)</b>	<b>\$ (2,717)</b>		<b>\$ (19,985)</b>		

## Appendix C: Trustee Funds

### ***Presbytery of Boston - Board of Trustees Funds***

***Actual - July 31, 2020***

<b>Restricted Cash, Investments and Loans</b>	<b>Market Value</b>
Cash	\$ 80,943.36
Savings	\$ 73,772.63
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	\$ 1,128,653.40
Cash	\$ 8.08
Operating Loans	
Worcester	\$ 7,921.94
Investment Loans	
BCLP	\$ 25,000.00
	<b>\$ 1,611,299.41</b>
<b>Restricted Funds</b>	
Trustee Fund - Loans to Churches	\$ 7,921.94
Trustee Fund - Restricted Operating	\$ 220,370.43
Kneeland Fund - Regular	\$ 5,198.91
Kneeland Fund - Special	\$ 1,522.68
Presbytery Congregational Development Fund	\$ 34,568.46
Minister's Emergency Fund	\$ 38,302.45
John Gilchrist Fund	\$ 24,802.50
The Robie Fund ( \$ 40,000 minimum permanent fund)	\$ 58,361.30
The Lynn Redevelopment Fund ( \$ 174,545 minimum permanent fund)	\$ 310,576.46
Roxbury Presbyterian Church Reserve Fund	\$ 20,000.00
East Boston Funds	
Continuing Education ( \$ 200,000 minimum permanent fund)	\$ 288,674.62
Equity Sharing	\$ 338,088.53
Missions	\$ 109,966.41
Elizabeth Pultz Fund	\$ 10,486.92
Ft. Square Fund	\$ 85,951.15
Needham Fund	\$ 42,808.69
Undistributed Accrued Income	\$ 3,560.42
Change in Value of Investments (decrease in value distributed 12-31-18)	\$ (25,376.81)
Agnes Young Fund	\$ 35,453.68
Adjustment (August)	\$ 60.67
	<b>\$ 1,611,299.41</b>

### ***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.


\$	40,270
\$	227
<b>\$</b>	<b>40,497</b>

\$	60,482
\$	212,888
\$	(232,873)
<b>\$</b>	<b>40,497</b>

\$	(7,395)
\$	-
\$	1,566
\$	500
\$	3,371
\$	731
\$	4,291
\$	6,944
\$	543
\$	1,125
\$	540
\$	20,505
\$	350
\$	-
\$	5,900
\$	1,526
<b>\$</b>	<b>40,497</b>

\$	-
\$	25,000
\$	-
\$	26,939
<b>\$</b>	<b>51,939</b>

*ements*

\$	1,400
\$	(125)
\$	24,399
\$	25,000
<b>\$</b>	<b>50,674</b>

2020 Per Capita

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

2,056 members





## Appendix E: YAV Budget

<b>Presbytery of Boston - BFJYAV</b>					
<i>Budget for FY 2020 and PY 2019-2020</i>		<i>Budget</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>
<i>I. Income - All Sources</i>	<i>PY '19-'20</i>	<i>FY '20</i>	<i>PY '19-'20</i>	<i>July '20</i>	<i>2020 Balances and Cash Flow</i>
1) YAV Support					
- Cecilia Roseo	\$ 4,000		\$ 1,000		
- Mara Chamlee	\$ 2,000		\$ 405		
- Rebekah Woodburn	\$ 4,000		\$ 2,100		
- Sierra Mink	\$ 4,000	\$ 1,500	\$ 4,573		
					<u>Balance:</u>
					Checking \$ 23,826
					Savings \$ 1,523
					7/31/20 \$ 25,349
2) Grants					
- National YAV Office Grant	\$ 10,000		\$ 21,460		
- Presbytery Restricted Grant					01/01/20 \$ 33,833
- New England PPG Grant/Synod					Income \$ 31,750
- Presbyterian Hunger Program					Disbursements \$ (40,234)
- Other Grant Support					7/31/20 \$ 25,349
3) Partner Agency and Church Commitments					
- Hartford Street Presbyterian Church	\$ 5,000		\$ 1,000		
- A Place to Turn, Natick	\$ 5,000	\$ 3,000	\$ 6,000		
					<u>Funds:</u>
- Camp Wilmont	\$ 5,000		\$ 600		Inv. Income \$ 23
- Eliot Presbyterian Church	\$ 5,000	\$ 2,500	\$ 5,000		Operating Fund \$ 25,526
					7/31/20 \$ 25,349
- Living Waters					
- Boston Faith & Justice Network	\$ 5,000		\$ 2,500		<u>Other Income</u>
- Better Futures Project, CREW					Investment
					Operating Cr \$ 450
- Church Gifts	\$ 7,500	\$ 6,666	\$ 13,829		7/31/20
- Individual Gifts	\$ 7,500	\$ 1,000	\$ 7,235		
- EFT Deposits		\$ 1,634	\$ 5,173	\$ 177	<u>Other Disburse</u>
- Presbytery of Boston			\$ 544		Operating Disb
- Fundraising					7/31/20
- Trustee Match Program 2019 (Qual Inc \$ 9,993)	\$ 15,000	\$ 15,000	\$ 15,000		
<b>RESOURCES Total:</b>					
	\$ 79,000	\$ 31,300	\$ 86,419	\$ 177	

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

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