

Our Vision

Yellowstone Presbytery – guided and sustained by Scripture, the Holy Spirit, and prayer--is a community rooted in the love of Jesus Christ.

We will . . .

Gather Together

for God's glory and spiritual synergy*.

Equip and Encourage

disciple-making congregations and leaders for living the Gospel . . . intentionally becoming more like Christ; ably sharing our faith; impacting our communities; worshipping in loving response to God; and mutually supporting and training leaders.

Go Out

to join Christ in Christ's mission in our communities, Montana, and the world . . . embodying and sharing Christ's Good News; loving and serving, as we are commanded, in our words, actions, and relationships.

* **Synergy: from the Greek *syn-ergos, συνεργός* meaning "working together"**

Presbytery of Yellowstone Leadership Cabinet Feb 10, 2015

Billings St. Andrew, Billings, MT

Action items

Gathering Together

9:30 Fellowship

10:00 Opening prayer & lighting of Christ candle

Roll call, quorum, approval of docket

Approval of minutes of January 14, 2015

Dwelling in the Word – (Teresa)

Equipping and Encouraging

10:30 **Spiritual and Vision Implementation**

Review Team for new structure - Debbie

Leadership Cabinet 2015 Goals

Organizational Responsibilities

11:15 Plan for March 6-7 presbytery meeting

1. Amendments assignments and process (Teresa & Debbie)

2. Mission theme presentation/discussion/ follow-through (Susi & others)

3. Offering – request from C&Y for camp scholarships

4. Time allocations

5. Worship (Teresa)

12:15 **LUNCH-**

12:30 2014 financial review (Dan/Debbie)

Per capita discussion – when churches don't pay
Recommendation to presbytery?

Peacemaking survey

MAC membership

Search Committee for Stated Clerk (Jody)

Relationship with Glacier Presbytery (Jody)

November presbytery – set date and place

Stanford-Geyser -report from Jan 20 (Jody & Debbie)

1:45 Co-General Presbyters' report

Stated Clerk's report

Going Out

2:00 Closing prayer (including prayer for FPC Wolf Point, & Jeff Harada, lay person in ministerial service)

2015 Leadership Cabinet Goals

IDEAS

PLANS

Improve Communication within and beyond the Presbytery

- Susan Thomas has volunteered to help develop a presbytery newsletter
- ½ time co-general presbyters needs to be interpreted widely
- Presbytery Sunday
- Getting info into congregations is big challenge

Spiritual Nurture of pastors and leaders

- Prayer
- Sharing/embodying the Gospel
- Involvement in clusters
- Meaningful presbytery meetings
- Vision statement – communicate to congregations

Building Community in the presbytery

- Connect congregations
- Presbytery Sunday
- Mentorship
- Interconnection at multiple levels
- Presbytery resourcing congregations

Staff Transition – Stated Clerk

- Select and support Search Committee
- Oct. 9-11, 2015 –New Stated Clerk training in Portland, OR, with Association of Stated Clerks mtg

**Presbytery of Yellowstone
Leadership Cabinet Meeting Minutes
January 14, 2015
1st Church, Bozeman, Montana**

Moderator Jody called the meeting to order at 10:00 a.m.

Present were:

Jody McDevitt
Debbie Blackburn
Dan Holland
Teresa Kendall
Dave Kimball
Jed Cauffman
Susi Ennis

Absent:

Don Holland

Also Present:

George Goodrich, Co-General Presbyter
Kathy Goodrich, Co-General Presbyter
Ron Hanson, Stated Clerk
Suzanne Bratsky

1. **Opening Prayer** – The opening prayer was offered by Jody.
2. **Christ Candle** – Jody read the Litany of the Christ Candle and lit the Christ Candle.
3. **Quorum** – The Clerk declared that a Quorum was present.
4. **Docket** – The docket was approved.
5. **Resignation of Member** – Jody announced that Don Holland has resigned from the Leadership Cabinet as he is unable to attend most meetings.
6. **Minutes of October 14, 2014, October 22, 2014 and November 6, 2014**
 - ✓ The LC voted to approve the minutes of the meetings of October 14, 2014, October 22, 2014 and November 6, 2014.
7. **Dwelling in the Word** – Jody led Dwelling in the Word focusing on 1 Samuel 3:1-10. There was a time of sharing what this Scripture is saying to individuals and to us as Leadership Cabinet.
8. **Review Team** – Debbie reported that the Review Team does not have any specific recommendations for Presbytery at this time. Communication is still a critical item for the structure to succeed. It was noted that the clusters are growing but generally do not include RE involvement. The Leadership Cabinet has responsibility for Mission as there is no Ministry Team or Task Force for this. Getting more frequent reports from Ministry Team Moderators was suggested. Also more communication between the LC and the coordinators of the clusters might be helpful.
9. **Leadership Cabinet 2015 Goals** – Time was spent looking at goals for 2015. The four broad areas of most concern were Experimentation (including communication), Building Community, Spiritual Nurture of Pastors and Leaders, and Stated Clerk Transition.
10. **Proposed Amendments** – There was a time of discussion on the various amendments that will be considered at the March Presbytery Meeting. The PMT is working on amendments 14-B and 14-C Ron is looking at Amendment 14-D and Susan Thomas is looking at Amendment 14-C. Debbie and Teresa will work on a plan for presentation of the Amendments.
 - ✓ The LC voted to recommend that Presbytery approve Amendment 14-1 (Confession of Belhar). Either Dan or Jody will give an explanation of why to vote yes on this Amendment.
 - ✓ The LC voted to recommend that Presbytery approve Amendment 14-E.
 - ✓ The LC voted to have a printed ballot prepared beforehand with all amendments on it. Ron will prepare the ballot.
11. **Lunch** - The LC took a short break to gather food for lunch. Susi offered prayer for the meal.
12. **PW Report** – Suzanne Bratsky gave an update on activities of PW. She stressed how important it is to have communication from the LC.
13. **Presbytery Meeting Planning** – As previously agreed the theme for 2015 meetings will focus on

Mission. We were reminded that a few years ago the Presbytery initiated a local mission project to take place right before the start of Presbytery meetings. Jody's power point presentation will be included at the March meeting. Susi Ennis will convene a group to do further planning for the mission part of the meeting.

14. **Financial Review for 2014** – This review was postponed until next meeting as the end of year financial reports were not available.
15. **Grant Request from Presby Cats** - A grant request for help with a spring mission trip had been received from Presby Cats. There was some discussion about which fund should be used.
 - √ The LC voted to approve the grant request of \$2,500 for Presby Cats from Equip and Encourage Fund.
16. **Request for approval of zip line lease extension (FPC Bozeman)**
 - √ The LC voted to approve the lease extension request from FPC Bozeman (no financial implications for YP).
17. **Search Committee for Stated Clerk** – Jody pointed out that there will be Stated Clerk training in Portland on October 9-11, 2015 so it would be good for our new stated clerk to be able to attend which means that the selection process would need to be completed before then. Dan Holland agreed to be the LC representative (not the moderator) on the committee. Jody will contact the three people suggested as other members of the committee.
18. **Relationship with Glacier Presbytery** –Jody, Debbie B, Teresa, and George will work with a group from Glacier about ways we might partner together. There will probably not be a convocation in November of 2015. The covenant between the two Presbyteries for the convocation has not been renewed at this time. It was also noted that we need to pursue working with other Presbyteries as well.
19. **Stanford-Geysler update** – The Pastoral Listening Team for Stanford along with Jody (representing the LC) will be traveling to Stanford on January 20, 2015 to meet with the Stanford session as well as other interested people from Stanford and Geysler.
20. **Extending the Docket**
 - √ LC voted to extend the docket to 2:10 p.m.
21. **Whitworth Partnership Update** –The Dream Grant from the denomination is still pending. Whitworth is interested in pursuing rural ministry in Montana. A representative from Whitworth is schedule to visit YP in late January for further discussions.
22. **Co-General Presbyters Report** – A written report was received. George mentioned that the cluster groups are emerging as a real positive element of the new structure. Also YP is on Facebook. Tom Long will be giving a seminar at First Bozeman on July 25, 2015. Tom will be here in connection with the 50th Anniversary of St Timothy's Chapel.
23. **Stated Clerk's Report** – Ron indicated that mailings for the year end reports had been completed. The request for increase in liability insurance has been sent. Ron is working with Mark Parker on an advertisement for the Mildred church. Ron continues to work on an electronic form of the Administrative Manual
24. **Next Meeting** – The next regularly scheduled meeting is February 10, 2015 in Billings.
25. **Adjournment** - Jody gave the closing prayer and the meeting was adjourned at 2:30 pm.

Narrative Report
Yellowstone Presbytery
Budget & Finance
February 10 Leadership Cabinet Meeting

Our report has several attachments, which serve to supplement this narrative. The attachments are the various year end reports prepared by our Treasurer, Sheryl Hallin.

Those of you new to the Cabinet may not yet be familiar with these reports, so I thought it might be instructive to briefly describe them. The balance sheet lists the assets, liabilities, and various fund balances of the Presbytery at year end. It is akin to taking a snapshot of our financial position at midnight on December 31, 2014. The P&L reports list all of the items of income and expense that occurred throughout the entire twelve month period on both the Program and the Administrative portions of our budget. You will notice that there are both detailed and condensed versions of these reports.

I point this out, because it is quite likely I will not be in attendance at the meeting. I am also proposing action to be taken on these reports. You may have noticed that the bottom line on the P&L reports is exactly zero. This is because transfers have been made from the various reserve and designated funds to bolster what otherwise would have been a deficit in the two general operating funds. This has been a fairly routine procedure in years past, however in light of our precarious financial status we want to emphasize this transaction more than ever. In fact, we want to memorialize it with the following action:

Proposal. That the Leadership Cabinet would authorize the following transfers necessary to balance the general operating funds:

For the Program Fund - \$2,086.98 from Program Reserve (3.03.2805)

For the Admin. Fund - \$4,606.03 from Admin Reserve (3.02.2800)
\$15,000.00 from Springhill Fund (3.65.2825)

Discussion. These transfer amounts are far less than what was originally budgeted to be needed, which is a good thing. Through a combination of greater than expected income and less than expected expenditures we are able to retain over \$50,000 in reserves that otherwise would have been utilized. This, in turn, extends the life expectancy of the Presbytery. Praise be to God.

Respectfully Submitted,

Dan Holland, Budget & Finance
406-388-0878
djhollandcpa@mindspring.com

Presbytery of Yellowstone - Bozeman MT
Balance Sheet as of December 31, 2014

Friday, January 23, 2015

Page 1 of 2

Account #	Account Name	Beginning Balance	YTD Balance
Assets			
1.00.1010.0000	Checking Account #3133214	55,684.24	53,375.64
1.00.1020.0000	Petty Cash	22.18	22.18
1.00.1030.0000	Money Market #129013355	184,271.83	184,514.11
1.00.1031.0000	St Timothy M. M #1 #3531961	4,143.22	4,046.53
1.00.1032.0000	St. Timothy MM #2 #129013686	2,597.40	2,526.22
	Total Current Assets	\$246,718.87	\$244,484.68
1.00.1040.0000	Beartooth Electric Coop	1,337.70	1,337.70
	Total Other Assets	\$1,337.70	\$1,337.70
1.00.1065.0000	St Timothy Chapel #1 52001085	237,050.29	254,311.80
1.00.1070.0000	St Timothy Chapel #2 52006024	98,376.65	102,460.72
1.00.1075.0000	Bozeman Campus 000104537	73,986.51	57,651.62
1.00.1080.0000	Partnership Fund MM 129013793	45,198.24	45,230.52
	Total Principal Restricted	\$454,611.69	\$459,654.66
	Total Assets	\$702,668.26	\$705,477.04
Liabilities			
2.00.2120.1000	Payroll - Federal	705.58	618.02
2.00.2120.2000	Payroll State	1,471.00	81.00
2.00.2140.0000	G. Goodrich Flex Plan	(0.37)	(0.53)
2.00.2141.0000	S. Seibert Flex Plan	(0.21)	(0.37)
	Total Payroll Liabilities	\$2,176.00	\$698.12
	Total Liabilities	\$2,176.00	\$698.12
Fund Balance			
3.02.2800.0000	General - Administrative	12,861.10	8,255.07
3.03.2805.0000	General - Program	39,223.95	37,136.97
3.04.2700.0000	General - Restricted Admin.	45,587.77	45,587.77
	Total General Fund Balance	\$97,672.82	\$90,979.81
3.19.2815.0000	Camp Scholarship Camp. & Youth	935.71	576.56
3.27.2825.0000	Clergy Emergency Fund COM	1,840.00	1,786.00
3.32.2832.0000	Convocation	0.00	1,000.00
3.39.2840.0000	Linda Hofer Education	10,584.93	10,584.93
3.43.2845.0000	Equip and Encourage	40,480.44	36,830.44
3.47.2850.0000	Partnership- Available COM	1,666.69	1,698.97
3.49.2700.0000	Co-General Presbyters' Discretionary	2,150.00	1,546.94
3.51.2855.0000	Peace Making Offering Mission	606.55	1,214.19
3.56.1220.0000	Special Offering Other Fund	0.00	60.30
3.63.2870.0000	Revamp Camp -Camp. & Youth	0.00	380.95
3.65.2825.0000	Springhill Funds	15,000.00	15,000.00
3.67.2875.0000	St. Timothy's Money Market #1	4,143.22	4,046.53
3.68.2877.0000	St Timothy Money Market #2	2,724.56	2,653.38
3.75.2885.0000	Social Justice	10,789.89	11,032.17
3.85.2850.0000	Westminister Spires Camp Upgrades Balance	(912.91)	3,066.70
	Total Designated funds	\$90,009.08	\$91,478.06
3.37.2800.0000	Funds Awaiting Cabinet Action Balance	1,760.00	3,760.00
3.69.2825.0000	Triennium Balance	2,387.07	4,887.07
3.86.2850.0000	Grant - Evangelism Balance	1,250.13	1,250.13
3.90.2910.0000	Higher Education Grant Fund	73,986.51	57,651.62

Presbytery of Yellowstone - Bozeman MT
Balance Sheet as of December 31, 2014

Friday, January 23, 2015

Page 2 of 2

Account #	Account Name	Beginning Balance	YTD Balance
3.92.2920.0000	St. Timothys #1 (PC USA) Found	237,050.29	254,311.80
3.93.2921.0000	St. Timothys #2 (PC USA) Found	98,376.65	102,460.72
3.94.2930.0000	Partnership Fund Principal COM	43,999.71	43,999.71
	Total Restricted Fund Balances	\$458,810.36	\$468,321.05
3.66.2850.0000	West Yellowstone Funds Balance	54,000.00	54,000.00
	Total Fund Balance	\$700,492.26	\$704,778.92
	Total Liabilities and Fund Balance	<u>\$702,668.26</u>	<u>\$705,477.04</u>

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of December 2014 for General Fund (Administrative)

Friday, January 23, 2015

Page 1 of 3

Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
Income					
4.01.1000.0000	Per Capita Presbytery Inc.	2,422.10	62,667.65*	58,000.00	(4,667.65)
4.01.1010.0000	Per capita Synod	417.67	10,806.56*	10,000.00	(806.56)
4.01.1020.0000	Per capita GA	517.73	13,395.29*	12,400.00	(995.29)
	Per Capita	\$3,357.50	\$86,869.50*	\$80,400.00	(\$6,469.50)
4.01.1821.0000	Block Grant - Administrative	2,500.00	30,000.00	30,000.00	0.00
	Synod Partnership Funds	\$2,500.00	\$30,000.00	\$30,000.00	\$0.00
4.01.1900.0000	Administrative Support	9,100.00	41,545.00*	40,000.00	(1,545.00)
4.01.1905.0000	Affordable Care Act Refund	8,019.70	8,019.70	0.00	(8,019.70)
	Total Other income	\$17,119.70	\$49,564.70*	\$40,000.00	(\$9,564.70)
4.01.4005.0000	Transfer-Springhill Fund	15,000.00	15,000.00	15,000.00	0.00
4.01.4010.0000	Transfer-W. Yellowstone	0.00	0.00	14,000.00	14,000.00
4.01.4020.0000	Transfer-Gen.Admin Fund	4,606.03	4,606.03	13,000.00	8,393.97
4.01.4030.0000	Transfer-Restricted Admin Fund	0.00	0.00	12,300.00	12,300.00
	Transfers	\$19,606.03	\$19,606.03	\$54,300.00	\$34,693.97
	Total Income	\$42,583.23	\$186,040.23	\$204,700.00	\$18,659.77
Expense					
5.01.2840.0000	COM/Vocation Meetings	82.50	4,119.65	5,200.00	1,080.35
5.01.2845.4000	COM/Vocation Other Expenses	68.74	682.40	1,100.00	417.60
	Pastoral Ministry Team	\$151.24	\$4,802.05	\$6,300.00	\$1,497.95
5.01.3401.3500	Nomination Meetings	0.00	90.40	150.00	59.60
5.01.3401.4000	Nominations Other	0.00	0.00	50.00	50.00
	Committee on Nominations	\$0.00	\$90.40	\$200.00	\$109.60
5.01.4301.3500	St. Tim's Meetings	0.00	138.75	250.00	111.25
5.01.4301.4000	St. Tim's Other	0.00	49.45	50.00	0.55
	Com. on St Timothy's Chapel	\$0.00	\$188.20	\$300.00	\$111.80
5.01.5201.3500	Delegate's Meetings	0.00	249.00	350.00	101.00
5.01.5201.4000	Delegates Other	0.00	39.80	50.00	10.20
	Delegates to Other Bodies	\$0.00	\$288.80	\$400.00	\$111.20
5.01.6700.3800	Medicare/Social Security	254.51	3,122.57*	3,120.00	(2.57)
5.01.6700.8100	Work Comp Insurance	0.00	0.00	375.00	375.00
5.01.6700.8200	Unemployment Taxes	0.00	32.92	150.00	117.08
	Payroll Taxes	\$254.51	\$3,155.49	\$3,645.00	\$489.51

**Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of December 2014 for General Fund (Administrative)**

Friday, January 23, 2015

Page 2 of 3

Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
5.01.7001.4000	Per Capita GA Expenses Misc	0.00	14,166.36*	13,935.00	(231.36)
5.01.7002.4000	Per Capita Synod Expense Misc	0.00	11,603.50*	11,414.00	(189.50)
	Per Capita	\$0.00	\$25,769.86*	\$25,349.00	(\$420.86)
5.01.7301.1100	Admin Mgr.Benefits	0.00	1,500.00	1,500.00	0.00
5.01.7301.6600	Admin Mgr Salary	2,004.30	23,444.79*	23,170.00	(274.79)
5.01.7301.7800	Admin Mgr Travel	0.00	110.31	120.00	9.69
5.01.7301.8100	Admin Mgr FLEX Plan	0.00	(1,387.33)		
	Admin. Manager	\$2,004.30	\$23,667.77	\$24,790.00	\$1,122.23
5.01.7302.3100	Housing	1,666.66	26,425.92	28,568.00	2,142.08
5.01.7302.3600	GP Lodging	0.00	541.15*	500.00	(41.15)
5.01.7302.3700	GP Meals	180.28	848.32	1,050.00	201.68
5.01.7302.4000	GP Miscellaneous	876.98	1,233.92*	700.00	(533.92)
5.01.7302.4001	Miscellaneous Expenses - Kathy	0.00	2,697.64	3,000.00	302.36
5.01.7302.4900	GP Pension	2,045.41	24,544.92*	22,659.00	(1,885.92)
5.01.7302.6600	Salary Exp.	748.23	21,066.27	25,096.00	4,029.73
5.01.7302.7300	Study Leave	0.00	0.00	700.00	700.00
5.01.7302.7500	GP Telephone & Conference Calls	234.22	1,361.68	1,500.00	138.32
5.01.7302.7800	GP Travel	1,332.38	6,940.62	7,500.00	559.38
5.01.7302.8100	FLEX Plan Expenses Exp.	0.00	1,387.33		
	General Presbyter	\$7,084.16	\$87,047.77	\$91,273.00	\$4,225.23
5.01.7304.3700	Stated Clerk Meals	0.00	47.00	50.00	3.00
5.01.7304.4000	Stated Clerk Miscellaneous	68.74	414.55*	100.00	(314.55)
5.01.7304.4900	Pension Exp.	308.08	3,696.96	3,771.00	74.04
5.01.7304.6600	Stated Clerk Salary	952.08	11,424.96	11,426.00	1.04
	Stated Clerk	\$1,328.90	\$15,583.47*	\$15,347.00	(\$236.47)
5.01.7306.6600	Treasurer Salary	579.06	6,948.72*	6,946.00	(2.72)
	Treasurer	\$579.06	\$6,948.72*	\$6,946.00	(\$2.72)
	Personnel	\$10,996.42	\$133,247.73	\$138,356.00	\$5,108.27
5.01.3101.3500	Mission Meetings	0.00	0.00	650.00	650.00
5.01.3101.4000	Mission Other	0.00	0.00	50.00	50.00
5.01.7601.3500	Council Meetings	0.00	816.93	2,100.00	1,283.07
5.01.7601.4000	Council Other	0.00	208.40	500.00	291.60
5.01.7601.8100	Legal	30.94	145.94	1,000.00	854.06
5.01.7701.4000	Budget/Finance Meetings & Other	0.00	0.00	150.00	150.00

Presbytery of Yellowstone - Bozeman MT
 Treasurer's Report as of December 2014 for General Fund (Administrative)

Friday, January 23, 2015

Page 3 of 3

Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
5.01.7751.4000	Personnel Meeting & Other	0.00	0.00	300.00	300.00
5.01.7801.3500	Task Force Meetings	0.00	320.86*	250.00	(70.86)
5.01.7801.4000	Task Force Other	0.00	0.00	50.00	50.00
	Leadership Cabinet	\$30.94	\$1,492.13	\$5,050.00	\$3,557.87
5.01.7901.3500	Presbytery Meetings	0.00	3,454.59	7,600.00	4,145.41
5.01.7901.4000	Presbytery Other	450.00	890.00*	700.00	(190.00)
	Presbytery Expenses	\$450.00	\$4,344.59	\$8,300.00	\$3,955.41
5.01.8201.2400	Office Copies & Postage	56.40	1,856.30*	1,200.00	(656.30)
5.01.8201.2600	Equipment Exp.	0.00	335.31*	200.00	(135.31)
5.01.8201.3200	Insurance Exp.	0.00	620.00	750.00	130.00
5.01.8201.4000	Office Miscellaneous	0.00	538.68*	460.00	(78.68)
5.01.8201.6100	Rental -Office	345.00	7,295.00	9,390.00	2,095.00
5.01.8201.7400	Office Supplies	220.61	817.34	1,800.00	982.66
5.01.8201.7500	Office Telephone & Conference Calls	6.25	1,198.35	3,000.00	1,801.65
	Presbytery Office	\$628.26	\$12,660.98	\$16,800.00	\$4,139.02
	Total Expense	\$12,511.37	\$186,040.23	\$204,700.00	\$18,659.77
	Difference	\$30,071.86	\$0.00	\$0.00	

* = Income/Expense exceeds amount budgeted to date

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of December 2014 for General Fund (Administrative)

Friday, January 23, 2015
Account # Account Name

	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
Income				
Per Capita	\$3,357.50	\$86,869.50*	\$80,400.00	(\$6,469.50)
Synod Partnership Funds	\$2,500.00	\$30,000.00	\$30,000.00	\$0.00
Total Other income	\$17,119.70	\$49,564.70*	\$40,000.00	(\$9,564.70)
Transfers	\$19,606.03	\$19,606.03	\$54,300.00	\$34,693.97
Total Income	\$42,583.23	\$186,040.23	\$204,700.00	\$18,659.77
Expense				
Pastoral Ministry Team	\$151.24	\$4,802.05	\$6,300.00	\$1,497.95
Committee on Nominations	\$0.00	\$90.40	\$200.00	\$109.60
Com. on St Timothy's Chapel	\$0.00	\$188.20	\$300.00	\$111.80
Delegates to Other Bodies	\$0.00	\$288.80	\$400.00	\$111.20
Payroll Taxes	\$254.51	\$3,155.49	\$3,645.00	\$489.51
Per Capita	\$0.00	\$25,769.86*	\$25,349.00	(\$420.86)
Admin. Manager	\$2,004.30	\$23,667.77	\$24,790.00	\$1,122.23
General Presbyter	\$7,084.16	\$87,047.77	\$91,273.00	\$4,225.23
Stated Clerk	\$1,328.90	\$15,583.47*	\$15,347.00	(\$236.47)
Treasurer	\$579.06	\$6,948.72*	\$6,946.00	(\$2.72)
Personnel	\$10,996.42	\$133,247.73	\$138,356.00	\$5,108.27
Leadership Cabinet	\$30.94	\$1,492.13	\$5,050.00	\$3,557.87
Presbytery Expenses	\$450.00	\$4,344.59	\$8,300.00	\$3,955.41
Presbytery Office	\$628.26	\$12,660.98	\$16,800.00	\$4,139.02
Total Expense	\$12,511.37	\$186,040.23	\$204,700.00	\$18,659.77
Difference	<u>\$30,071.86</u>	<u>\$0.00</u>	<u>\$0.00</u>	

* = Income/Expense exceeds amount budgeted to date

**Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of December 2014 for General Fund (Program)**

Friday, January 23, 2015

Page 1 of 2

Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
Income					
4.01.1210.0000	General Mission Pledge	4,807.91	25,465.42*	25,000.00	(465.42)
		\$4,807.91	\$25,465.42*	\$25,000.00	(\$465.42)
4.01.1420.0000	Summer Camp Fees	0.00	10,350.00	11,000.00	650.00
4.01.1430.0000	Winter, Summer, Fall Events	0.00	5,078.00*	4,000.00	(1,078.00)
4.01.1440.0000	Rental of Camp Facilities	0.00	8,025.00*	5,000.00	(3,025.00)
	Camp Income	\$0.00	\$23,453.00*	\$20,000.00	(\$3,453.00)
4.01.4080.0000	Grant Transfer from Designated Funds	0.00	16,700.00	16,700.00	0.00
4.01.4090.0000	Transfer from Reserves	2,086.98	2,086.98	20,500.00	18,413.02
	Program Transfers	\$2,086.98	\$18,786.98	\$37,200.00	\$18,413.02
4.01.1500.0000	Miscellaneous Program Income	0.00	3,096.17*	1,500.00	(1,596.17)
	Total Income	\$6,894.89	\$70,801.57	\$83,700.00	\$12,898.43
Expense					
5.01.1351.2400	Copies & Postage Exp.	0.00	0.00	200.00	200.00
5.01.1351.2800	Facilities Maintenance	0.00	325.48	1,000.00	674.52
5.01.1351.3200	Insurance	328.14	4,650.68*	4,600.00	(50.68)
5.01.1351.5700	Publicity	0.00	12.90	500.00	487.10
5.01.1360.1200	Camp Caretaker	583.34	3,500.04*	3,500.00	(0.04)
5.01.1360.1400	Camp Staff	0.00	11,281.69*	9,000.00	(2,281.69)
5.01.1360.2900	Food	0.00	3,109.85	3,500.00	390.15
5.01.1360.4000	Miscellaneous Exp.	0.00	87.88	300.00	212.12
5.01.1360.6200	Rental Equipment-Rafting	0.00	770.00	1,000.00	230.00
5.01.1360.7400	Supplies	0.00	253.01	500.00	246.99
5.01.1360.7490	Swimming	0.00	0.00	100.00	100.00
5.01.1360.7710	Transportation-Bus	0.00	195.47	800.00	604.53
5.01.1360.8300	Utilities: Westminister Spires	86.70	2,381.00	3,000.00	619.00
5.01.1365.4000	PCCCA Membership	0.00	0.00	250.00	250.00
5.01.1380.6010	Triennium	0.00	2,500.00	2,500.00	0.00
5.01.1390.4000	Events Miscellaneous	0.00	6,206.87*	5,000.00	(1,206.87)
5.01.1395.4000	Admin Travel & Meals	0.00	528.25*	300.00	(228.25)
	Camping & Youth	\$998.18	\$35,803.12	\$36,050.00	\$246.88
5.01.2550.4000	Higher Ed Travel & Meals	0.00	0.00	200.00	200.00
5.01.2551.4000	Chaplain's Program RMC Misc	0.00	1,300.00	2,000.00	700.00
5.01.2552.4000	Program MSU Billings Misc	0.00	10,399.97*	10,000.00	(399.97)

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of December 2014 for General Fund (Program)

Friday, January 23, 2015

Page 2 of 2

Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
5.01.2553.4000	Program MSU Bozeman Misc	0.00	5,000.00*	4,500.00	(500.00)
	Higher Education	\$0.00	\$16,699.97	\$16,700.00	\$0.03
5.01.2849.7700	Committee on Ministry-Training	0.00	29.95	1,000.00	970.05
5.01.2852.4000	Emergency Career Counseling Exp.	0.00	0.00	1,000.00	1,000.00
5.01.2853.4000	Vocations-Other	0.00	0.00	1,700.00	1,700.00
	Pastoral Ministry Team	\$0.00	\$29.95	\$3,700.00	\$3,670.05
5.01.3150.4000	Comm on Mission Program	0.00	517.25	2,000.00	1,482.75
5.01.3160.4000	Congregation Ministry	0.00	0.00	1,000.00	1,000.00
5.01.3180.4000	Western Leadership	0.00	580.00	1,000.00	420.00
	Leadership Cabinet	\$0.00	\$1,097.25	\$4,000.00	\$2,902.75
5.01.5851.4000	MAC Membership Miscellaneous	0.00	3,500.00	3,500.00	0.00
5.01.5852.4000	MAC Representation Misc	0.00	0.00	250.00	250.00
	Mt. Association of Churches	\$0.00	\$3,500.00	\$3,750.00	\$250.00
5.01.7903.4000	Convocation Exp	0.00	1,000.00	1,000.00	0.00
5.01.7950.4000	Presbytery Program Other	0.00	80.85	1,500.00	1,419.15
5.01.7960.4000	Cluster Meetings	0.00	0.00	2,000.00	2,000.00
5.01.7970.4000	Allocated GP Salary	446.71	12,590.43	15,000.00	2,409.57
	Presbytery Expenses	\$446.71	\$13,671.28	\$19,500.00	\$5,828.72
	Total Expense	\$1,444.89	\$70,801.57	\$83,700.00	\$12,898.43
	Difference	\$5,450.00	\$0.00	\$0.00	

* = Income/Expense exceeds amount budgeted to date

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of December 2014 for General Fund (Program)

Friday, January 23, 2015
Account # Account Name

Page 1 of 1
Annual Budget
Remaining

	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
Income				
Pledge	\$4,807.91	\$25,465.42*	\$25,000.00	(\$465.42)
Camp Income	\$0.00	\$23,453.00*	\$20,000.00	(\$3,453.00)
Program Transfers	\$2,086.98	\$18,786.98	\$37,200.00	\$18,413.02
Total Income	\$6,894.89	\$70,801.57	\$83,700.00	\$12,898.43
Expense				
Camping & Youth	\$998.18	\$35,803.12	\$36,050.00	\$246.88
Higher Education	\$0.00	\$16,699.97	\$16,700.00	\$0.03
Pastoral Ministry Team	\$0.00	\$29.95	\$3,700.00	\$3,670.05
Leadership Cabinet	\$0.00	\$1,097.25	\$4,000.00	\$2,902.75
Mt. Association of Churches	\$0.00	\$3,500.00	\$3,750.00	\$250.00
Presbytery Expenses	\$446.71	\$13,671.28	\$19,500.00	\$5,828.72
Total Expense	\$1,444.89	\$70,801.57	\$83,700.00	\$12,898.43
Difference	<u>\$5,450.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	

* = Income/Expense exceeds amount budgeted to date

A portion of the letter which was sent to the sessions of Stanford and Geysler, Nov. 14, 2014

Regarding per capita payments:

The Pastoral Team (named above) met with the Leadership Cabinet, and with co-general presbyters George and Kathy Goodrich and stated clerk Ron Hanson, in a specially called meeting on Thursday, November 6, 2014. Our purpose was to hear the concerns of the Stanford and Geysler congregations specifically regarding the Presbytery of Yellowstone. One issue which came to our attention was *per capita*. We heard from the Pastoral Team that when your congregations chose not to pay per capita in 2013, no one at the presbytery, synod, or General Assembly level replied to your letters explaining why you were not paying. As the Leadership Cabinet of the presbytery, we apologize for this neglect of our valued relationship with you. We pledge to do better in the future.

We also heard your distress that the presbytery paid per capita in full to synod and General Assembly, thereby stifling your voice of dissent regarding denominational decisions. We ask your understanding that according to the Book of Order, per capita is voluntary for congregations but required for presbyteries. In other words, your congregations are not out of order with our constitution when you choose not to pay per capita. But if our presbytery were to make such a choice, we would be choosing not to comply with our constitution. Thus, the presbytery is in a bind, needing to choose between honoring the request of a congregation and the covenantal agreement we have with the larger church to honor the constitution. We pledge to you that the Leadership Cabinet will revisit our policy at our next scheduled meeting in January. We encouraged the Pastoral Team to continue to discuss with you how to make your voice heard regarding denominational decisions and trends. We hope that you will be part of the presbytery's discussions of these issues as well. We value and need your voice, and your perspective.

Judy MacDermott
on behalf of the Leadership Cabinet

ANNOTATED BOOK OF ORDER, G-3.0106, Administration of Mission

higher councils, and in consultation between bodies concerning mission, budget, staffing and fair employment practices, and matters of equitable compensation.

The funding of mission similarly demonstrates the unity and interdependence of the church. The failure of any part of the church to participate in the stewardship of the mission of the whole church diminishes that unity and interdependence. All mission funding should enable the church to give effective witness in the world to God's new creation in Jesus Christ, and should strengthen the church's witness to the mission of God.

Each council above the session shall prepare a budget for its operating expenses, including administrative personnel, and may fund it with a per capita apportionment among the particular congregations within its bounds. Presbyteries are responsible for raising their own funds and for raising and timely transmission of per capita funds to their respective synods and the General Assembly. Presbyteries may direct per capita apportionments to sessions within their bounds, but in no case shall the authority of the session to direct its benevolences be compromised.

Amend Rejected (2014, 18, 167, Item 03-02): Rejected allowing pby to remit only per capita funds actually received. Comment: "We respectfully remind presbyteries of the flexibility available under the 1999 authoritative interpretation. We also respectfully remind sessions of their respective covenantal responsibilities to both the presbytery and General Assembly."

Amend Rejected (2012, 10, 79, Item 03-02): Rejected request to allow presbyteries to forward only per capita funds received to synod and GA.

Amend Rejected (2002, 41, 182, Item 03-07, Ovt 02-15): Rejected allowing pby to forward to synod and GA only the amount they can collect, and would have nullified 1999 Authoritative Interpretations (see below). But pby are urged to partner and work pastorally with churches and work to alleviate reasons for sessions' withholding per capita.

Amend Rejected (2001, 45, 391, Ovt 01-1): Rejected requiring sessions to raise and transmit per capita funds to pby, with comment: "we urge sessions to contribute per capita especially in seasons of disagreement, uncertainty and controversy. Together we shoulder the burden and blessing of our bonds."

Amend Rejected (1985, 150, 17.199, Ovt. 75-85): Rejected request for change to require approval of the next higher governing body for establishment of administrative staff positions.

GA (2010, 79, 240, Item 03-28): "A presbytery is required to remit to the General Assembly and the synod per capita funds remitted by the session of member churches for per capita, even if the presbytery lacks sufficient funds to pay its own expenses."

GA (2006, 46-47, Item 03-08): Disapproved an overture asking for Authoritative Interpretation of per capita; instead encouraged congregations to take seriously their commitment to connectional nature of church and presbyteries to use pastoral care with congregations that withhold per capita.

GA (2006, 46, 48, Item 03-12): Rejected request to speculate on circumstances that would prevent pby payment.

GA (1999, 65, 107, 16.001-.007, Req. 99-1): (1) Presbytery has responsibility to remit per capita allocations to synod and GA, even if a cong. does not pay per capita allocated to it by pby.

GA (2) Pby may use unrestricted funds (whether collected as per capita or general benevolence) to pay per capita allocations to synod and GA.

GA, (1995, 281ff. 21.120, Reqs. 91-18, 92-3, and 93-14): Extensive treatment on powers which a pby should not delegate.

GA (1995, 280, 21.112, Ref. Ovt 92-54): General Assembly Council is required to report to GA all task force recommendations.

GA (1991, 390, 21.047, Req. 91-5): The form of reports to pby of those accountable to it is left to the discretion of pby.

GA (1990, 238, 21.111, Req. 90-1): Participation in presbytery actions is limited to ministers and elders. If non-elders are members of a delegated body, they serve with voice but no vote.

GA (1987, 146, 15.207, Com. 7-87): A governing body may delegate particular aspects of its task to other entities, but always on the basis of accountability to the governing body. Requires reporting of all actions of pby council to pby; no exceptions.

PJC (2010, 219-07, Pby of Wyoming v Gordon R.J. King): "Individuals have the responsibility to know the policies of the governing bodies [now councils] they serve."

PJC (2006, 217-9, Synod of the Northeast v. Board of Pensions): The 195th GA established the Board of Pensions; the 198th GA approved the Benefits Plan; the GA thus delegated to the Board fiduciary responsibility under Pennsylvania law.

PJC (2006, 217-2, 462, Johnston, et.al. v. Heartland Pby): PJC (1) "Payment of per capita apportionments is a high moral obligation, the fulfillment of which visibly demonstrates the covenantal ties that bind us as the one church of Jesus Christ."

PJC (2) Pby's declaration that a church is ineligible to request financial assistance if per capita is not fully paid is misuse of discretion.

PJC (2006, 217-1, Hope, et.al. v. Pby of San Francisco): Failure to follow its own stated policy does not rise to the level of a constitutional error reviewable by the GAPJC.

PJC (2004, 216-6, Hope v. Pby of San Francisco): Pby has wide discretion in evaluating a candidate's readiness for ministry.

PCJ (2) Pby must communicate substance of concerns that form the basis for a recommendation of removal to allow the candidate a fair opportunity to respond.

PJC (2004, 216-1, Minihan v. Pby of Scioto Valley): (1) 1992 Amendment did not grant a presbytery power to compel a session to transmit its per capita apportionment.

PJC (2) The term "benevolences" in responsibilities of the session includes per capita funds.

PJC (3) Withholding per capita as a means of protest or dissent evidences a serious breach of the trust and love with which our Lord Jesus intends the covenant community to function together.

PJC (1998, 210-10, Dickson v. Synod of SW): Correspondence and overtures from one governing body to another must be communicated to members, commissioners.

PJC (1992, 204-5, Session of Central Church v. Pby of Long Island): Pby may not compel or punish a church whose session determines the distribution of the congregation's benevolences in a way contrary to the pby's approved policy of financing higher governing body mission with per capita.

Earlier References:

(UPC, 1976, 228, Westminster Church v. Pby of Detroit):

(UPC 1977, 412-415): GAMC report on per capita related to Westminster Church case (1976, 228) and Ovt. 71 (1976, 197).

(UPC 1969, 459-555): Report of Spec. Comm. on Regional Synods and Church Administration. Ovt H adopted 1970. (UPC 1978, 164; UPC 1979, 215): Review of synods and presbyteries.

Hist. Note (PCUSA, 1870, 59): per member contribution; (PCUSA, 1803, 282; 1807, 384-6): decision to aid commissioners from distant pbys attending GA.

ADVISORY OPINION: **PER CAPITA**

“All believers, are therefore, under obligation to sustain the ordinances of the Christian religion where they are already established, and to contribute by their prayers, gifts, and personal efforts to the extension of the Kingdom of God throughout the whole earth.”¹

“The funding of mission similarly demonstrates the unity and interdependence of the church. The failure of any part of the church to participate in the stewardship of the mission of the whole church diminishes that unity and interdependence.”²

WHAT IS PER CAPITA?

“Per capita is an opportunity for all communicant members of the Presbyterian church through the [councils] to participate equally, responsibly, and interdependently by sharing the cost of coordination and evaluation of mission; and of performing ecclesiastical, legislative, and judicial functions that identify a Reformed Church, while at the same time strengthening the sense of community among all Presbyterians.”³ Thus, per capita is a fundamental way in which the nearly 11,000 congregations and councils of the Presbyterian Church (U.S.A.) are connected in covenantal relationship and faithfully participate in the work of the wider church.⁴

WHAT ARE THE PRINCIPLES THAT GUIDE OUR UNDERSTANDING OF PER CAPITA?

“To each is given the manifestation of the Spirit for the common good”⁵ and “God calls believers today to be disciplined and generous in giving support to the ministries of the church.”⁶ Per capita is part of the glue that holds Presbyterians together by supporting various ministries in our church. Per capita exists to allow the whole church to share equitably in those things that make us Presbyterian—our connectedness, our system of councils that allow ruling elders and teaching elders together to discern the mind of Christ, our core structures that keep us together as a church, and our call to work for full participation in decision-making. Further, per capita allows us to work with other churches to further the witness and mission of Jesus Christ in the world.⁷ To this end, per capita is a form of stewardship at the presbytery, synod, and General Assembly levels allowing us to use our gifts, talents, and resources to promote the mission of the triune God.⁸

WHAT IS THE CONGREGATION’S ROLE REGARDING PER CAPITA?

“The congregation is the church engaged in the mission of God in its particular context. The triune God gives to the congregation all the gifts of the gospel necessary to being the Church.”⁹ “While possessing all the gifts necessary to be the church,” congregations are “not sufficient in themselves to be the church.”¹⁰ Accordingly, congregations “are called to share with others both within and beyond themselves the task of bearing witness to the Lordship of Jesus Christ in the world.”¹¹ Thus, congregations are “bound together in communion with one another, united in relationships of accountability and responsibility, contributing their strengths to the benefit of the whole, and are called, collectively, the church.”¹²

Through their sessions, congregations pay an annual amount of money per church member—per capita apportionment—to their respective presbyteries.¹³ The per capita amount requested from a congregation is a combined total of requests from that congregation’s presbytery, the synod in

which the presbytery is located and the General Assembly—based on their respective budgets for the coming year(s).¹⁴

While the *Book of Order* does not mandate the payment of per capita by congregations through their sessions, it also does not provide the right to sessions and congregations to withhold per capita as a form of protest. “Withholding per capita as a means of protest or dissent evidences a serious breach of the trust and love with which our Lord Jesus intends the covenant community to function together.”¹⁵ Further, the PC(USA), through the General Assembly Permanent Judicial Commission, has declared that withholding per capita as means to further a political/theological agenda is never justified.¹⁶

If the session acting on behalf of the congregation withholds per capita, the presbytery is obligated to remit per capita when it has funds available and visit with the session to determine the cause of the withholding.¹⁷ If membership loss in the congregation has resulted in insufficient funds and is the cause of the withholding, the presbytery has an opportunity to work through this issue with the Office of the General Assembly.¹⁸ Further, while a congregation withholding per capita through its session diminishes the unity and interdependence of the church, it is important to recognize that the presbytery still has the responsibility for the subsequent care and support of this congregation.¹⁹

WHAT IS THE PRESBYTERY’S ROLE REGARDING PER CAPITA?

G-3.0106 states that the presbytery shall:

Prepare a budget for its operating expenses, including administrative personnel, and may fund it with a per capita apportionment among the particular congregations within its bounds. Presbyteries are responsible for raising their own funds and for raising and timely transmission of per capita funds to their respective synods and the General Assembly. Presbyteries may direct per capita apportionments to sessions within their bounds, but in no case shall the authority of the session to direct its benevolences be compromised.²⁰

Each presbytery begins with the General Assembly and their synod per capita rates and adds the amount needed to support its specific mission and administrative functions. A presbytery’s per capita rate requested from its congregations may depend on its geographical location, size, mission, and the needs of the respective synod.

A “presbytery has the responsibility to remit per capita allocations to synod and General Assembly, even though the congregation does not pay the per capita allocated to it by the presbytery... as long as funds are available within the presbytery.”²¹ Further, while budgeting and receiving of funds from a congregation may be handled in a variety of ways by presbyteries, it is important to recognize that the presbytery is responsible for paying per capita no matter how they choose to solicit the funds.

Furthermore, a presbytery: (1) may not use a congregation’s payment of per capita as a condition of eligibility for the congregation’s requesting financial assistance of the presbytery;²² (2) may not condition receipt of financial assistance solely upon full payment of per capita;²³ (3) has the right and discretion “to consider a congregation’s financial participation in the life of the larger

church as one of many factors as it crafts policies and exercises pastoral care”;²⁴ and (4) has a duty to “engage in conversation about their efforts to participate fully in the mission of the larger church.”²⁵

WHEN A SESSION PAYS PER CAPITA, CAN A PRESBYTERY WITHHOLD THE PER CAPITA FROM THE SYNOD AND GENERAL ASSEMBLY?

No. Occasionally, presbyteries have collected monies designated by congregations as per capita and kept it for their own expenses. In response to this specific situation, the 219th General Assembly (2010) reminded us through an authoritative interpretation that, “a presbytery is required to remit to the General Assembly and the synod per capita funds remitted by the session of member churches for per capita, even if the presbytery lacks sufficient funds to pay its own expenses.”²⁶ The 219th Assembly further reminded us that the presbytery is the only connection between the stewardship decisions of the session and the General Assembly and synod.²⁷

WHAT IS THE SYNOD’S ROLE REGARDING PER CAPITA?

The synod is responsible for the life and mission of the church throughout its region and for supporting the mission of its presbyteries as they seek to support the witness of congregations.²⁸ In addition to allowing the synod to provide educational resources, nurture, and support to presbyteries and congregations within its bounds, per capita also helps synods provide “encouragement, guidance, resources, to presbyteries in the areas of mission, prophetic witness, leadership development, worship, evangelism and responsible administration.”²⁹

WHAT IS THE GENERAL ASSEMBLY’S ROLE REGARDING PER CAPITA?

The “General Assembly constitutes the bond of union, community and mission among all its congregations and councils, to the end that the whole church becomes a community of faith, hope, love and witness.”³⁰ Per capita dollars support the work of the General Assembly by not only continuing this bond of union, community and mission within our church, but also allowing the General Assembly to provide our church with “services, resources, and programs performed most effectively at a national level.”³¹ The General Assembly per capita rate is set every two years at the biennial General Assembly meeting. At each General Assembly, a proposed budget for the coming two-year period is approved. The per capita rate is set by dividing the total General Assembly approved budget by the total PC(USA) church membership after adjusting for income earned from investments and the amount of accumulation or reserves used in the prior period.

WHAT IS THE HISTORICAL PRACTICE AND UNDERSTANDING OF PER CAPITA IN THE PRESBYTERIAN CHURCH?

The earliest reference to per capita comes from a 1734 statement to teaching elders:

...tis unaminously [sic] agreed by all the members of ye Synod, yt every Ministr. Shall either seasonally propose the affair, and read the Synod’s Lettr. To their respectivie Congregations and appoint a Day for a publick Collection, if there be occasion for such a Step to carry on ye Design, or oblige themselves to pay out of their own proper Estates ten shillings into the Fund; and yt every Presbry take Care yt their respective members observe an ord. Made in ye year 1736....³²

In 1966, the General Assembly of the Presbyterian Church in the United States stated:

We feel pastoral concern over the current unrest regarding benevolence giving in our denomination. We believe that it manifests a lack of understanding of the procedures regarding the Central Treasurer...[T]he General Assembly, in the interest of supporting the Church in its endeavor or to focus collectively its influence in the world, urges all Sessions to support the benevolence program of the Presbyterian Church in the United States, through these Presbyterian procedures....³³

While strongly rooted in our history, per capita continues to be source of modern debate. In 1976, the General Assembly Permanent Judicial Commission (United Presbyterian Church in the United States of America) in *Westminster Church v. Presbytery of Detroit*, while finding that the presbytery had exceeded its authority in removing the pastor and replacing the session for refusal to remit per capita, observed:

When presbyteries, synods, and the General Assembly meet, they are conducting the legislative or judicial business of the Church and incur necessary expenses. There are also necessary administrative expenses involved which enable these legislative and judicial functions to be performed. All these expenses should be shared throughout the Church because every one who is a [Presbyterian] shares in the benefits of this system of government...Willful refusal to contribute, however, is symptomatic of serious problems within a congregation or session, whether they be financial, theological, or stem from a lack of understanding or appreciation of the connectional nature of our denomination.³⁴

In 2002, the 214th General Assembly reaffirmed our historic understandings when it urged the presbyteries: “(1) to partner with those churches who struggle financially to pay per capita, and (2) to work pastorally with those sessions who choose to withhold per capita.”³⁵ To sessions, the Assembly also said, “individual sessions are reminded that to withhold per capita puts at jeopardy the connectional and covenantal nature of our church that is affirmed by our ordination vows.”³⁶

With its beginnings over 275 years ago, per capita continues to promote the mission of the triune God and the connectional and covenantal nature of the PC(USA) by helping the church live into its calling as a community of faith, hope, love and witness.³⁷

UPDATED OCTOBER 2012

¹ *Westminster Confession of Faith* (6.058).

² G-3.0106

³ *GA Minutes*, Part I, 1995.

⁴ For additional resources and information on per capita see: <http://oga.pcusa.org/section/departments/per-capita/>; for frequently asked questions see <http://oga.pcusa.org/section/departments/per-capita/frequently-asked-questions/>; see also <http://www.pcusa.org/media/uploads/oga/pdf/percapitageneral.pdf>.

⁵ 1 Cor. 12:7

⁶ W-2.5003b. W-2.5003a (3-4) further reminds us that offering material gifts and goods is an affirmation by Christ's disciples of “their desire to share God's gifts with those to whom believers are bound the Church universal” and “their common bond in the body of Christ.” Further, W-5.5004 states, “giving has always been a mark of Christian commitment and discipleship. The ways in which a believer uses God's gifts of material goods, personal abilities, and time should reflect a faithful response to God's self-giving in Jesus Christ and Christ's call to minister to and

share with others in the world. Tithing is a primary expression of the Christian discipline of stewardship.” *See also* The Second Helvetic Confession 5.211.

⁷ *See* F-1.0301 noting, “the church is to be a community of witness, pointing beyond itself through word and work to the good news of God’s transforming grace in Christ Jesus its Lord; *see also* Minutes of 218th GA (*Minutes*, 2008, Part. I, p. 165).

⁸ *See* G-3.0106; *see also* F-1.01.

⁹ G-1.0101; *see also* G-3.0101.

¹⁰ *Id.*

¹¹ G-3.0101.

¹² G-1.0101.

¹³ *See* G-3.0202f.

¹⁴ It is important to note that presbyteries may ask congregations to contribute in a variety of ways, including per capita. The presbytery may designate the amount of per capita specifically to a congregation or solicit funds in more general ways.

¹⁵ **PJC (2004, 350, 216-1, Minihan v. Pby of Scioto Valley)**; *see also* G-1.0102 reminding us that, “the polity of the Presbyterian Church (U.S.A.) presupposes the fellowship of women, men, and children united in covenant relationship with one another and with God through Jesus Christ. The organization rests on the fellowship and is not designed to work without trust and love.”

¹⁶ *Id.*

¹⁷ **GA (2006, 46-47, Item 03-08)**

¹⁸ For more information about this process as well as about relevant deadlines, please contact the Budget Office in the Office of the General Assembly (OGA).

¹⁹ *See* G-3.0106; W-5.5004.

²⁰ G-3.0106

²¹ **GA (1999, 65, 107, 16.008-.009, Req. 99-1)**

²² **PJC (2006, 217-2, 462, Johnston, et.al. v. Heartland Pby).**

²³ *Id.*

²⁴ *Id.*

²⁵ *Id.*

²⁶ **GA (2010, 79, 240, Item 03-28).**

²⁷ *Id.*

²⁸ G-3.0401

²⁹ G-3.0401c

³⁰ G-3.0501

³¹ G-3.0501c

³² *Minutes*, Synod of Philadelphia, 1738, p. 56.

³³ *Minutes*, Presbyterian Church in the United States, General Assembly, 1966, pp. 28, 87, Ovt 17.

³⁴ **UPC, 1976, 228, Westminster Church v. Pby of Detroit.**

³⁵ **GA Minutes (2002, 41, 182, Item 03-07, Ovt 02-15).**

³⁶ *Id.*

³⁷ F-1.0301



PRESBYTERIAN CHURCH (U.S.A.)

OFFICE OF THE GENERAL ASSEMBLY

GRADYE PARSONS
STATED CLERK

December 15, 2014

Dear Presbytery Moderators and Executive Staff:

Advent greetings to each of you in this wondrous, yet often busy season. Before Christmas, but with Christmas very much in mind, I wanted to send this letter out (both in paper and online). It concerns that phrase, "Peace on Earth."

One of the assignments given the Stated Clerk at the 221st General Assembly (2014) was the distribution of five affirmations on peacemaking to the presbyteries for a recorded, advisory vote. These affirmations are attached, along with short summaries of background material in the full report, "Risking Peace in a Violent World." Like all other Assembly business, it is posted online with the link provided in the four-page resource that I encourage you to provide to your presbyters. The four-pager also summarizes the stages in the process of "Peace Discernment" approved by the Assembly in 2010, 2012, and 2014.

For your convenience, an Internet-based response form has been created to submit your votes and advisement electronically. You will receive an email with the link to the form or you may also find the link on the Peacemaking Program and Advisory Committee for Social Witness Policy websites. You may also use the attached one-page response form, if you prefer to complete the form manually. All responses will be read carefully by the Advisory Committee and the Peacemaking Program. Similar response forms are being shared with our Presbyterian seminaries and church-related colleges and universities, some of whose faculty have participated in prior discussion of the issues involved. The Peace Discernment Steering Team, a group of primarily younger Presbyterians with international experience, suggests that each affirmation be voted separately, although that would be your presbytery's decision. Similarly, they would welcome your presbytery proposing your own versions of the affirmations, if you wish—the General Assembly made several changes of its own.

I am often asked by Christian leaders from around the world to address ongoing warfare and new military campaigns. Since 1980, we have been guided by *Peacemaking: The Believers' Calling* and subsequent statements building on that social witness policy. Massive amounts of US wealth have been spent on military operations, particularly since 9/11. More importantly, millions of lives have been lost and been damaged, including over 5,000 US military deaths, with thousands more wounded. As Reformed Christians, we own our part in our nation's responsibility for this activity.

These five affirmations are NOT policy statements, but ways to test the thinking and feeling of our church in the key council of the presbytery. I encourage you to make time in your busy dockets, and also to provide time and background for thoughtful discussion and informed voting. The Peacemaking Program (peacemaking@pcusa.org) is prepared to offer assistance, as is the Advisory Committee on Social Witness Policy (acswp@pcusa.org). Rev. Alonzo Johnson, Jr., new Peacemaking Program staff member, will be resourcing the discussions of the affirmations. He can be reached at Alonzo.Johnson@pcusa.org if you need any assistance.

In service of the Prince of Peace,

The Reverend Gradye Parsons
Stated Clerk of the General Assembly
Presbyterian Church (U.S.A.)

Montana Association of Christians (MAC)
(see 2 attachments)

From George Goodrich, January 8, 2015

1. Consider the invitation to the presbytery be a chartering organization of the Montana Association of Christians. Montana Association of Churches is now defunct and the new organization is the new MAC. Attached, please find the invitation to congregations, but it is the same for the presbytery.
2. In our 2015 Program Budget \$3,500 is included for MAC. I think a vote would be in order to affirm that our previously intended contribution to MAC be reallocated to the new MAC.
3. That we consider voting to forward to all of our congregations the covenanting documents for the new MAC, again, which are attached.



432 Angus Dr.

Belgrade, MT 59714

Pamela J. Shelden
Phone: (406) 449-6010

Administrator
mac@macmt.org
macmt.org

December 10, 2014

Dear Sisters and Brothers in Christ,

WORKING TOGETHER

American Baptist Churches
of the Northwest

Christian Church
(Disciples of Christ)
in Montana

Episcopal Church
Diocese of Montana

Evangelical Lutheran
Church in America
Montana Synod

Presbyterian Church (USA)
Glacier Presbytery

Presbyterian Church (USA)
Yellowstone Presbytery

United Church of Christ
Montana/Northern Wyoming
Conference

United Methodist Church
Yellowstone Conference

On behalf of the Montana Association of Christians (MAC) I invite your congregation to consider becoming a member of MAC.

MAC is a forty-one year old Christian ecumenical organization dedicated to seeking unity among Christian denominations in Montana. For over four decades we have lived out this unity through service and advocacy that is dedicated to God's justice.

This fall MAC decided to open up its membership possibilities. Formerly, MAC was an association of denominational units (synods, presbyteries, dioceses, districts, and the like). MAC's annual assembly voted to make it possible for congregations, individuals, and non-profit organizations also to become members. With this change, MAC changed its name from the Montana Association of Churches to the Montana Association of Christians. In addition, MAC has created a system in which Ministry Teams are created by its members to do the work of MAC in timely ways around the issues of the day. The goal of these changes is to create possibilities for much greater participation for Christians around our state to work together.

Would your congregation consider partnering with MAC during these exciting new days? Many Christian congregations find energy and excitement through ecumenical work. Becoming a member of MAC would allow your congregation to be part of an ecumenical movement that is state-wide.

MAC has a wonderful history, born in the grand days of major ecumenical breakthroughs. MAC is known for: its important voice against anti-semitism in Billings in the early 2000's; its events held around the state to help rural communities and farmers during the agricultural crisis; its thoughtful way of creating position papers on important issues of the day; and its advocacy at the Montana Legislature. For example, during this upcoming legislative session MAC will work with a lobbyist to advocate in four areas: abolishing the death penalty in favor of life without parole, caring for the welfare of children, reforming the ways prisoners are reintegrated into society, and care for immigrants. This is important Christian work!

If your congregation shares in the values expressed in MAC's mission statement and is interested in working with other Christian congregations, individuals, families, non-profit organizations, and denominations in Montana, please fill out the attached membership covenant, return it to our office, and consider making a financial contribution of any amount to our shared work. MAC will keep you up-to-date on its events and service opportunities in which your congregation can be involved. Thank you!

May Christ's grace and peace be with you,

Rev. Peter Erickson
President of the Montana Association of Christians
Pastor of Our Savior's Lutheran Church, Columbia Falls, MT

MAC's Mission: We are called together by God to

- ♦ **Pray together as one**
- ♦ **Be present in our state's broken places**
- ♦ **Walk in the freedom and openness of the Holy Spirit**



Faith • Unity • Justice • Compassion

Montana Association of Christians

*We believe in God, three in one, unity and Trinity;
The God of Abraham and Sarah,
Isaac and Rebecca,
Jacob and Rachel;
The God who creates all things,
the God who saves,
the God who sanctifies;
The God whom Jesus called abba,
the God fully expressed in Jesus,
whom God and Mary called Son;
The God called Holy Spirit,
known as ruah and paraclete of God,
who is present in the world to lead in holiness;
And who wills "that they may be one. . .
so that the world may know that you have sent me
and have loved them even as you loved me."*

Membership Covenant for a Congregation

YES! This congregation wants to join with MAC's member judicatories, individuals, families, and other non-profit organizations as they respond to God's call to:

- Make visible our unity in Jesus
- Pray together as one
- Be present in our state's broken places
- Walk in the freedom and openness of the Holy Spirit.

We commit our prayers, our participation, and financial contributions for the work of MAC.

Signature of Congregational Representative

date

Congregation Name

Email Address

Address

Our congregation is particularly interested in participating in

_____ planning ecumenical prayer services

_____ advocating in the Montana legislature

_____ working with special interest teams

_____ serving in mission