

Leadership Cabinet
Tuesday, February 1, 2022, via Zoom

Yellowstone Presbytery Leadership Cabinet met for its scheduled meeting on Tuesday, February 1, 2022, beginning at 1:00 p.m.

Cabinet members present:

RE Russ Kline, Moderator
RE Melissa Bell
RE Julie Boksich
MWS Chuck Carlson
MWS Jamie Schmeling
CRE Margee Smith
MWS Dave Thompson
RE Ric Tieman, Treasurer

Members excused:

RE Suzanne Bratsky

Others present:

MWS Kathy Goodrich, Co-Executive Presbyter
RE Caroline Fleming, Stated Clerk

1. **Opening:** Cabinet Moderator Russ Kline called the meeting to order and led the members in prayer.
2. **Quorum:** A quorum was declared present.
3. **Dwelling in the Word:** Russ read Philippians 3: 12-14, a passage about looking ahead. Team members shared ideas and stories the passage prompted for them. “Are we there yet?” “Not yet, but soon,” we say to our children in the backseat of the car. We strain to move ahead. It’s hard. A 92-year-old Denton lady will rebuild her home after the fires. She looks ahead. A 94-year-old man will rebuild his home when he is released from assisted living – in 2 years. He looks ahead. A grandson and his friend see Grandma reading her Bible a lot. When the friend asked why Grandma reads the bible so much, the grandson replies, “I think she’s cramming for finals.” Grandma looks ahead. We have to let go of one trapeze before we can reach for the next one. Let’s not hang on to that which weighs us down or holds us in the past. Our momentary afflictions are preparing us for a glorious future (II Corinthians 4:17).
4. **Co-General Presbyters’ Report:** Kathy rejoiced that Ashley Birk has arrived in Bozeman and led worship last Sunday. It is an exciting time for that church. She noted that she (Kathy) and George work to resource ministers and congregations, finding some need more of their time than others. Currently, Kathy is very busy working with the Butte church as they seek their next pastor.

Kathy referred the team to a newly published article by Shannon Kaiser who posed the following questions in the article:

- a. God, what do you want to see happen here?
- b. God, what is your dream for this community?
- c. God, where are you wanting me (us) to join this work?
- d. God, where are you inviting me to trust more?

The team discussed what holds us back from trusting and/or acting. Thoughts included our reluctance to change. Jamie Schmeling recommended the book Re-think Yourself that reminds us we find our value in first looking up. We can be held back because we have been blessed with a past we loved. That makes it hard to move into a different future. The trouble is, by hanging on to the past, we are missing out on how great things could be.

Dave Thompson, Russ Kline, Jamie Schmeling, Kimmy Briggs, Dan Triller, Mary Grace Reynolds and Caroline Fleming are discussing small group possibilities and implementation in churches and communities. Possible topics include a Lenten study, a session clerk gathering, and food in the Bible.

5. February Presbytery meeting:

- a. The offering taken during worship will go toward camp scholarships. In 2020, leadership Cabinet decided that the offering taken at the first meeting of every year would be for the scholarship fund.
- b. The team reviewed a rough outline of an agenda for the February 11-12 meeting. (Attachment A). Three key needs that arose from the retreat held January 13 are:
 - Small group resource sharing
 - Leadership empowerment
 - Older adult ministry
- c. Possibilities for workshops include:
 1. Dan and Callie Triller presenting on needs for preschoolers and their families and how presbytery can help churches meet those needs
 2. A panel of several people sharing what they have been doing/trying in their churches, including what has worked well and what has not worked
 3. Hear from the team that went to Africa on a mission trip. Hear from others who have engaged in mission. How can we (several churches and/or presbytery) join together in mission?
 4. Facilitating small groups: Include ideas for small groups and how to facilitate groups using technology. Dave Thompson may be willing to lead this with input from others.
 5. A workshop focused on Lenten study. Jamie offered to lead this.Time will be allotted to share insights from small groups with the plenary.
- d. It was suggested the meeting begin at 1:00 p.m. Any wishing to join in lunch at the church prior to the meeting will be asked to make a reservation
- e. Dinner will be served at the church for those who attend in person.
- f. Caroline will assure the necrology report is created.
- g. The planning team will engage a preacher for evening worship. We might ask one of our newer pastors in the presbytery.

6. Financial update:

- a. Treasurer Ric Tieman reported that presbytery finances are in good order. He will get complete financial report completed for the upcoming presbytery meeting.
- b. Debbie Blackburn and Dan Holland completed a financial review of presbytery books. (Attachment B) They found no discrepancies that require attention or correction. Their report will be commended to presbytery in the Leadership Cabinet report.
- c. Contributions to the Goodrich's Administrative Support fund is near \$20,000.00. They and the LC are very grateful for this support of their ministry.

7. Approval of minutes:

Action: A motion was made to approve the minutes of the January 14, 2022 meeting. The motion was seconded, and it passed unanimously.

8. Representation/Nomination Team moderator:

Action: A motion was made to nominate Jody McDevitt to the Presbytery as the moderator of the Representation and Nomination Team for 2022. The motion was seconded, and it passed unanimously.

9. Personnel report: Chuck Carlson reported that the Personnel Committee continues work on the personnel policy. The team hopes to bring a document for approval by presbytery soon.

10. Email from Lynn Smit: Caroline shared an email received from Synod Stated Clerk Lynn Smit. It included a query from Esther Berg and Lynn's response to her. Kathy suggested that a statement be prepared to answer any concerns about presbytery's actions around this issue. Jamie is willing to work with someone on PMT to craft a statement for use if needed.

11. Minister/Ruling Elder Balance for 2022: Caroline reported that as of January 1, 2022 there are 35 Ministers of the Word and Sacrament (MWS) on the rolls of Yellowstone Presbytery, however, only 31 of these were living within the bounds of the presbytery. On this same date there were 22 churches authorized to send one commissioner to presbytery meetings, plus one church authorized to send two commissioners to presbytery meetings based on the size of their congregation. Additionally, there are 2 Commissioned Ruling Elders serving in congregations authorized to vote, and 6 Ruling Elders authorized to vote based on their leadership roles within the Presbytery. The net result is that there are 31 local MWSs and 31 Res and CREs authorized to vote on business before the Presbytery if the LC agrees that we do not count those ministers living outside presbytery's bounds.

Action: A motion was made to consider the balance of Ministers of the Word and Sacrament and Rulings Elders authorized to vote at presbytery even at 31 to 31. The motion was seconded, and it passed.

Therefore, no MWS/RE imbalance exists in Yellowstone Presbytery for 2022.

12. Harlowton sale funds: Funds from the Harlowton church sale are invested in New Covenant Funds. The LC is considering how to use them, but no decision is needed at this time.

13. MAC Representative: Dan Krebill is the current representative to the Montana Association of Christians (MAC). He is willing to continue that role if it is the will of the presbytery.

Action: A motion was made that Dan Krebill continue as presbytery's representative to MAC. The motion was seconded, and it passed.

14. Announcements:

1. Next meeting: Tuesday, March 8 1:00 p.m. – 3:30 p.m.

2. Caroline asked about including our 2 candidates for ministry in the presbytery directory and all thought it a good idea.
3. Dave Thompson announced the youth ski retreat is postponed. They possibly will hold a retreat without skiing later in the year.
4. **Presbytery meets on February 11-12.** It will be a hybrid meeting with some attending in person and some via Zoom.

15. With no other business before the team, Dave Thompson closed the meeting with prayer.

Leadership Cabinet Action Items		
Responsible Person(s)	Action Item	Due Date
Ongoing Action Items		
Personnel committee	Update Presbytery's Personnel Policy	Ongoing
LC Cabinet	Newsletter possibilities: Seek a person with graphic skills who might be interested in producing a Presbytery newsletter. Until that person steps forward, members are asked to consider ways of communicating widely with the Presbytery in short "snippets"	Ongoing
Russ, Dave, Caroline, Jamie, Kathy	Continue work with the team discussing how to encourage experimental ministry, training small group leaders, and helps for facilitating small groups in congregations	Ongoing
LC as a whole	Consider usage of funds from the sale of the Harlowton Church	Ongoing
LC members	Consider a person well-qualified to serve on the board of Rocky Mountain College	Ongoing
??	Get a list of the responsibilities and the skills needed by a person serving on the Rocky Mountain College board.	Before June 2022
New Action Items		
Russ in LC report to presbytery	Encourage people to write thanks yous to Susan Seibert offering personal memories and thanking her for her years of service	Presbytery meeting February 11-12
Caroline	Get contact information on out 2 candidates for ministry and include them in presbytery's 2022 directory.	As soon as possible
Caroline	Assure creation of the 2021 necrology report for presbytery meeting	By February 11
Presbytery meeting planning Team	<ol style="list-style-type: none"> 1. Finalize docket for presbytery meeting 2. Secure a preacher for Friday evening worship 3. Secure presenters for workshops and Dwelling in the Word 4. Notify presbyters of the meeting 	As soon as possible

Feb 11 -12 Presbytery meeting Docket general outline - Hope

Hybrid FPC Billings & zoom, 11 start to allow to those traveling

Friday

11 – 12:30 opening,
Our Why & the power of and need for hope in these times

Word share prayer and small groups focusing on both aspect below

Large group sharing –

1. insights from the passage

2. Discussion - What are ways we can cultivate embody, share, live the hope of Christ in THESE times as disciples, leaders, in families, community, pods/small groups, out in the community churches, in the presbytery?

12:30 – 1:15 lunch

1:15 Reconvene Recap from am

1: 35 Interactive Workshops 3? – for both equipping, dreaming, sharing, exploring ideas, questions

with option to break those into small groups for sharing ideas if needed

2:35 Break

2:50 sharing ideas with larger group from workshops

Goals include :

- a. To draw in and provide opportunity to hear the gifts, passions, callings... of the body, including new voices and continue that
- b. to help folks listen and “see” the whole community where God has placed them as salt and light.
- b. to stimulate imaginations, possibility thinking
- c.

Identify areas of keen interest going forward, those wanting to meet to explore, experiment further

3:20 announce workshops

Business

Minutes

3:25 Co GP report

Leadership Cabinet minutes 2-1-2022

3: 40 PMT – anaconda session exemption request
Progress report

3:45 LC Report –

Budget & Finance report

Stated Clerk's report

Rep/nom First reading

BREAK and DINNER

7 – 8:15 Worship
necrology report George as a Co-GP

Installation of Mod and Vice moderator

Sharing a story of God at work in someone's life

Good news from 2 churches

Communion

Offering for ____

Saturday Feb 12 exact start time can be finalized after PMT Thursday

Word-Share – Prayer Hope, part 2 Curt Kochner intro based on his excellent talk on hope
Silent Reflection
Small groups

Large group reflecting back to the whole.

Second set of Workshop choices 1 hour
15 min break

Business part-2

PMT part 2 - Seminary candidate Karolee Larson 35 - 40 minutes

Camping and Youth

Rep/Nom – election – PMT member(s)
PW

Other ???

From: Financial Review Task Force

To: The Leadership Cabinet of Yellowstone

Presbytery Date: November 19, 2021

The Financial Review Task Force was previously formed by the Budget & Finance Committee of Yellowstone Presbytery in order to perform the Presbytery's financial review on an annual basis. The task force has not performed a review since 2015 for the fiscal year of 2014. The General Assembly of the PCUSA recognizes this procedure as a viable alternative to utilizing independent CPA firms and provides resources to guide the efforts of the volunteer committee.

Two events have occurred in the interim that have emphasized the need to reinstitute the Task Force's mandate. The first was the resignation of the Presbytery's long term Treasurer at the end of 2019. The second was the conversion of the Presbytery's accounting software from Church Windows to Quickbooks. With these two significant changes in mind the Task Force deemed it advisable to perform review procedures on the Presbytery's accounting records as of December 31, 2020 and for the year then ended.

The Task Force performed its procedures on November 18, 2021 in the Presbytery's office and was composed of Debbie Blackburn and Dan Holland. The Task Force was provided with considerable assistance from Ric Tieman, Treasurer, and we are grateful for all his help.

Our informal review does not purport to provide the Presbytery with any assurance that the books and records are free from misstatement and that no falsifications have occurred. Rather a number of different procedures were performed that are designed to test some of the internal controls as well as to verify some of the balances reported on the yearend financial statements. At best these procedures provide only limited assurance as to the status of the books and records. Ideally it also provides a framework for making recommendations to improve the financial processes within the church.

The cursory procedures performed for 2020 were the following:

- 1) All bank and investment accounts were compared to yearend statements and reconciliations. No differences were noted.
- 2) Payroll was compared to the governmental forms that were filed as well as to employee files. All differences were adequately reconciled.
- 3) Three different designated funds were analyzed (Equip & Encourage, Higher Ed, and Revamp the Camp.) We looked at the activity within each fund during the year and traced the deposits and disbursements back to their source documents.
- 4) We traced a small random sample of disbursements from the checking account bank statement back to the general ledger as well as to source documents and authorization forms.
- 5) Deposits into the checking account were totaled for the year and compared to the accounting records for reasonableness.

Members of the Leadership Cabinet
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Observations:

The books and records of Yellowstone Presbytery are relatively complex. As of December 31, 2020 there were five separate general funds, seventeen designated funds, and three restricted funds in the fund balance section of the balance sheet. Each of these funds must be maintained in order to preserve the original intent that established the fund. There is also one checking account and seven different investment accounts that are maintained and reconciled on a monthly basis. In addition there are many different areas of authority within the statement of income and expense, which mirror, for the most part, the various mission teams of the Presbytery and the budgeted constraints thereon. Finally, the Presbytery acts as custodian for the funds belonging to St. Timothy's chapel. All of this activity is accounted for by the Presbytery's Treasurer, Ric Tieman, on a part-time basis and with the assistance of an outside bookkeeping company.

All income received by the Presbytery is deposited and coded by the Presbytery's Administrative Assistant, Susan Seibert. Susan also records the pledges made by the various constituent churches for General Mission as well as the assessments for per capita.

The task force observed that the Treasurer has moved a considerable amount of the Presbytery's records online, and pays most of the disbursements electronically. The Task Force believes this is a positive development as it allows for remote access and helps decentralize the accounting function.

Conclusion:

As we mentioned previously, the books and records of the Presbytery are quite complex. We are fortunate that Ric Tieman has been able to do a more than adequate job of maintaining the accounting for the organization. We did not note any significant discrepancies that would lead us to suggest additional procedures should be undertaken.

Yours in Christ,
Financial Review Task Force