

**Presbytery of Yellowstone
Leadership Cabinet (LC) Meeting Minutes
St. Andrew Presbyterian Church, Billings, Montana**

Moderator Leon called the meeting to order at 9:45 a.m.

Present were:

Rev. Leon Rathbun, Moderator
Neva Rathbun, COM
John Stewart, Personnel
Jim Tarr, Vocations
Jody McDevitt, Moderator
Curt Kochner, C&Y
Dan Holland, B&F
Don Holland, Vice Moderator
Ted Williams, Nominating

Absent/Excused

Suzanne Bratsky, PW
Robert Shy Jr., Mission
Robert Culbertson, Higher Ed.

Also Present:

George Goodrich, Co-General Presbyter
Kathy Goodrich, Co-General Presbyter
Ron Hanson, Stated Clerk
Ric Tieman, Vision Team

1. **Opening Prayer** – The opening prayer was offered by Curt Kochner after which Leon lit the Christ Candle and read the litany.
 2. **Quorum** – The Clerk declared that a Quorum was present.
 3. **Docket** – The docket was approved after several adjustments were made.
 4. **Approval of the Minutes** – The minutes of the meetings of January 24, 2012 and February 15, 2012 were approved as written..
 5. **Dwelling in the Word** – George led this item. His selection of scripture was 1 John 3:16-24. After a second reading the group responded to the 5 questions posed for the group's consideration. This section was closed with a series of prayers.
 6. **Co- General Presbyter's Report** – George, with Kathy's assistance, talked to some of the 11 points of their written report.
 7. **Presbytery properties** – Ron reported on two property issues.
 - The church in Mildred was sold to The Mildred Community Church in the 1950's with the stipulation that it be used for worship services. Worship services have not been held in the church for the last few years. A person is interested in buying the church and using it as a facility to house disabled military veterans during hunting season.
- Ü The LT voted not to exercise the deed stipulation and to file a Quit Claim Deed to clear the title. Ron will notify the potential purchaser of this decision.
- Yellowstone Presbytery still owns a small lot in the community of Fergus. Ron tried to contact the owner but his letter was returned because the owner had moved and therefore the letter was undeliverable. Ron will continue to work on this issue.

8. **Liability Insurance** – Dan, George and Ron met with Ray Pryor of Guide One Insurance and Seth Lodine of Brotherhood Mutual Insurance. At this point we are in a data gathering mode. There is a possibility of a group policy for the presbytery if enough churches would insure with one of the companies. This could result in a rebate to the presbytery. The next step is to receive a quote from Seth on the Presbytery coverage (Westminster Spires, Office and St. Timothy's).
9. **Personnel Policy** – John announced that the Policy is ready for a second reading and a vote at the up-coming presbytery meeting. There is one recommended addition to satisfy the requirement of G-3.0110. This deals with the process for election of Exempt Staff. This is viewed as a non-material change. The policy on the web site and includes the addition mentioned above.
10. **Presbytery Moderator's presentation of a Letter from TE Doug Johnson.** Jody shared a letter from Doug regarding the questions COM uses for interviewing a person for membership into Yellowstone Presbytery. Kathy provided background information on the questions. The purpose of the questions is not, as Doug suggested, to ferret out those who might lead a church out of the denomination. Jody felt that the questions ought to be two tiered, first focusing on Ordination and then going on to other items.
 - ü By consensus the LT referred Doug's letter to COM.
11. **Lunch** – Ted offered the blessing for our food.
12. **Convocation** – The Convocation will be held in Lewistown on November 1st and 2nd. The planning Team consists of Jed Cauffman, his Asst. Lisa Sanders, Editha McKay & Jody Licht from Stanford and Susan Ennis from Poplar. The theme is "Letting Christ Heal Us and Move Us Forward". Tom Tewell will be the main speaker. Next year the Convocation is scheduled for November 7th and 8th and the main speaker will be Steve Hainer, President of Columbia Theological Seminary. The team is working on defining the Workshops. This year's registration fee has been set at \$50.00. The next meeting of the team is set for May 15th.
13. **Dream Team** – Both Glacier and Yellowstone Presbyteries have elected their Team. The two Teams have not met yet. Neva will lead the effort for our team.
14. **Review of Goals** – Progress on the Goals is satisfactory. The Personnel Policy and the Sexual Misconduct Policy are big parts of up-dating the Manual of Administrative Operations.
15. **Time of Prayer** - The LT spent time in praying for the future of the presbytery.
16. **Lunch** -
17. **Vision Statement Discussion** - Ric provided background on the 4 year process that led to the vision Statement. He described the process as one of change. He talked to the Bow Tie and the Four Strands diagrams. He commented that knowing what Spiritual Gifts people have and/or training in identifying ones own Spiritual gifts training might be a big help in implementing the presbytery's vision. In terms of the future structure of the presbytery he commented that form follows function. He also noted that disciple making is a good first step to developing resources for a structure.
18. **nFOG** – Leon read 2 recommendations from the task Force report. The LC approved the recommendations.
 - ü That the Leadership Cabinet sunset the Vision Team with appreciation for having completed the task of crafting a vision that has been well received by the presbytery and that is already making a positive impact on the life of the presbytery as it lives into the vision.
 - ü That a task force be formed by the Leadership Cabinet to develop a vision-serving

structure for the presbytery as the structural strand of the implementation of the presbytery's vision, working closely with the nFOG Task Force, with the goal of proposing this structure at the last stated meeting of the presbytery in 2012 for implementation as soon as possible in 2013.

- ü The LC voted to name voted to create a Vision serving Structure Task Force of three people, plus any necessary resource people, and name Dan Krebill, Ric Tieman and Ron Hanson to the work group and give them – Dan commented that the authority to add other members if necessary.

19. **Committee Reports**

- **B&F** – Dan commented that the March 31, financial report has been sent out.
- **COM** - Neva commented on her written report.
- **C&Y** – Curt commented on his written report.
- **St. Timothy's** – Ron commented on his written report.
- **PW** – PW has requested that they be authorized to serve Communion at their meeting today.

ü The LC voted to authorize PW to celebrate Communion at their meeting today.

- **Vocations** – Jim reported that the committee will nominate Susan Thomas as Yellowstone Presbytery's Ordination Exam reader this year.
- **Synod CC** – Ron mentioned that the Synod CC had made a recommendation on the distribution of the \$300,000 they had received from the sale of the Geller Center at Colorado State University. The fund will be distributed to each presbytery in 2014. Yellowstone will receive around \$24,000. Ron also mentioned that the next meeting of the CC is on June 6th and 7th. This is two days before the Synod Assembly. Since he will be in Denver he volunteered to stay and serve as an Alternate Commissioner if one of our Commissioners was unable to attend.

ü The LC voted to name Ron as an Alternate Commissioner to the Synod Assembly.

20. **Abolition Coalition** – the Abolition Coalition Network that is working to abolish the Death Penalty in Montana. They have requested time to present their case at the next presbytery meeting. . Mission committee meets next Friday and they will discuss the request

- ü The LT voted to allow the Abolition Coalition to have a display table at the meeting but not to have the privilege to speak to the assembly. Leon will notify the Mission Committee of this decision.

21. **Zimbabwe** – Curt announced that there is \$1,600 in the St. Andrews checking account for the Zimbabwe project

22. **Adjournment** - Leon adjourned the meeting and offered a closing prayer.

ATTACHMENT A

From: Financial Review Task Force

To: The Council of Yellowstone Presbytery

Date: January 19, 2012

The Financial Review Task Force was formed by the Budget & Finance Committee of Yellowstone Presbytery in order to perform the Presbytery's financial review for fiscal year 2010. 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.

The Task Force was comprised of Dan Holland and Ron Humphrey and they performed their procedures on October 26, 2011. This informal review does not purport to provide the Presbytery with total assurance that the books and records are free from misstatement and that no falsifications have occurred. Rather a number of different procedures are 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.

Among the procedures performed for 2010 were the following: All bank accounts, and investment accounts were compared to yearend statements and reconciliations; a sample of weekly bank deposits were analyzed and compared to the amounts recorded in the general ledger as well as to supporting documentation; a sample of disbursements were analyzed and compared to cancelled checks, invoices and appropriate authorizations; payroll was analyzed to determine if it was properly reported both to the various governmental agencies as well as in the general ledger. Based on the procedures performed the Task Force would like to make the following observations and recommendations.

Observations:

The books and records of Yellowstone Presbytery are relatively complex. As of December 31, 2010 there were four separate general funds, twenty-six designated funds, and five 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 roughly fourteen separate areas of authority within the statement of income and expense, which mirror, for the most part, the various committees 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, Sheryl Hallin, on a part-time basis.

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Observations (continued):

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 Presbytery is also fortunate to have occasional oversight of the accounting process performed by former Moderator of Budget & Finance, Debbie Blackburn.

As a result of the procedures we performed, the task force observed that all bank and investment accounts were properly stated. We also found that the samples we tested in the areas of expenditures, income and payroll were, except for relatively minor exceptions, free of errors and were properly documented and authorized.

Recommendations:

The Task Force recommends that a more thorough analysis of the various general, designated, and restricted funds of the Presbytery be performed in the future. It had been the intent of the Task Force to perform this procedure for 2010, however time constraints prevented it from happening. We feel it is important to preserve the integrity and intent of the individual funds as well as to determine if a particular fund has outlived its usefulness.

In addition the Task Force recommends that the Executive Presbyters submit requests for out of pocket reimbursements on a more frequent basis (monthly or quarterly rather than annually.) This will enable management to more effectively monitor budgeted expense accounts throughout the year. The Task Force also recommends that these reimbursements be paid via direct deposit to help minimize the length of time that checks are outstanding.

Conclusion:

As we mentioned previously, the books and records of the Presbytery are quite complex. We are fortunate that Sheryl Hallin has been able to do a more than adequate job of maintaining the accounting for the organization on a very part-time basis. We are also indebted to Susan Seibert for maintaining the income side of the accounting ledger in a timely and accurate manner.

Yours in Christ,

Financial Review Task Force