**PRESBYTERY OF NORTHERN WATERS STATED MEETING**

**May 4, 2019**

**FIRST PRESBYTERIAN CHURCH, PHILLIPS, WI**

Moderator, Mary Voss, convened the Stated Meeting of the Presbytery of Northern Waters by reading scripture for the 3rd Sunday of Easter, Acts :1-20 and offered the opening prayer.

Rev. Matthew Arneson welcomed Presbytery to the First Presbyterian Church of Phillips and declared “This is your building!” He stressed that because they are a part of the denomination, that is how they have been able to accomplish what they have done here in Phillips. The Presbytery guaranteed the loan and everything except the mortgage is paid. The new building is still a work in progress but shares the space with twelve different organizations in the community.

Presbytery was called to order at 10:08 am.

Stated Clerk, Brad Carloss declared a quorum

**Presbytery approved the docket which included the Consent Agenda**

* **Items approved by the Council on behalf of the Presbytery (Consent Agenda):**
* **March 26, 2019**: Council approved, on behalf of Presbytery, the Minutes of the February 2, 201 Stated Meeting of the Presbytery.
* **March 26, 2019**: Council approved, on behalf of Presbytery, a request from Presbyterian Clearwater Forest to schedule a special breakfast presentation during the October Presbytery Meeting to bring to the Presbytery updates, introduce the staff and new staffing model, and share plans for an upcoming capital campaign.
* **March 26, 2019**: Council approved, on behalf of Presbytery, a workshop at the October Presbytery Meeting by the Reverend Dr. Ron Carlson on the topic “Reading the Gospels Through the Lens of Scripture” including a speaker fee of $700 plus travel expenses.

**Items approved by the Committee on Ministry on behalf of the Presbytery (Consent Agenda):**

* **March 12, 2019**: COM voted, on behalf of Presbytery, to transfer the membership of the Reverend Jim De Smidt to the Pueblo Presbytery.
* **March 12, 2019:** COM voted, on behalf of Presbytery, to approve a Seminary Debt Assistance Grant for the Reverend Corey Larsen in the amount of $2,000. This is the final installment of a 5-year grant.
* **April 9, 2019:** COM voted, on behalf of Presbytery, that, if the way, be clear, Rev. Russ Tillson be received into the Presbytery of Nothern Waters.

**Information:** COM met with Rev. Russ Tillson who is a retired pastor. He was ordained in the Presbytery of North Central Iowa. He is 92 and not interested in preaching or serving in the Presbytery but would like his membership transferred into The Presbytery of Northern Waters as he has moved here to be closer to his family.

* **April 9, 2019:** COM voted to approve on behalf of Presbytery the Working Agreement as Stated Supply between Rev. Carolyn Mowchan and the Westminster Presbyterian Church of Duluth.

**Information:**

**WORKING AGREEMENT FOR THE SERVICES OF**
**REVEREND CAROLYN MOWCHAN**

The following comprises a Working Agreement between the **Westminster
Presbyterian Church of Duluth** and **Reverend Carolyn Mowchan,** who hereby
agrees to serve as the **Stated Supply** of the above organization, in accordance
with the following provisions:

1. Duties in order of priority and with the understanding that available time will be allotted accordingly:

1. Conduct worship service **10 Sundays per quarter.**
2. Serve as Moderator of the Session.
3. Do visitation for people in crisis or serious illnesses.
4. Provide leadership, inspiration and expertise to the congregation which utilizes her training and years of experience shepherding congregations.

2. Time Expectations: The average working week for the Stated Supply will be **15** hours.

3. Relationships:

1. As Moderator of the Session she shall relate to all church boards and committees as would an installed minister, but within the terms specified in items 1 and 2 above.
2. She shall attend Presbytery meetings and otherwise be an active participant in the life and work of the Presbytery of Northern Waters, and shall cooperate with the Committee on Ministry and other Presbytery personnel.
3. She will cooperate fully with the Presbytery appointed Committee on
Ministry member who is to provide supervision and/or consultation.
4. Since she is not a member of the Presbytery of Northern Waters she shall be a corresponding member of the Presbytery of Northern Waters for the duration of this Working Agreement.
5. She shall support and promote the doctrinal stance of the Presbyterian Church (U.S.A.) as found in the Presbyterian Church (U.S.A.) Book of Confessions; the system of government of the Presbyterian Church (U.S.A.), as found I the Presbyterian Church (U.S.A.) Form of Government; worship as described in the Presbyterian Church (U.S.A.) Directory for Worship; discipline as described in the Presbyterian Church (U.S.A.) Book of Discipline; and in general the mission and program of the Presbyterian Church (U.S.A.).

4. Remuneration: The above organization will provide **Carolyn Mowchan** the following remuneration during the life of the Working Agreement:

1. **$30,000** per **year cash salary,** payable monthly in equal payments, based on the time expectations specified in number 2 above.
2. Reimbursement monthly for vouchered travel at the IRS allowable rate with a **maximum of $2400** for the year.
3. **4 weeks** per year of paid vacation.
4. **2 weeks** per year continuing education time, with **$1200** vouchered expense reimbursement.

5. Duration of this Working Agreement:

1. This Working Agreement shall become effective when signed by Carolyn, the Clerk of the Westminster Session, and the Presbytery's Committee on Ministry Representative. The expected beginning date of this Working Agreement is **February 1, 2019.**
2. This Working Agreement is expected to be in effect for **12 months.**
3. This Working Agreement shall be valid for no more than one year; prior to which time if both parties wish an extension such shall be negotiated with/through the Presbytery's Committee on Ministry.
4. Modifications to this Working Agreement may be initiated by any of the three parties; and when negotiated to the satisfaction of all three parties and signed by each, shall become effective.
5. Additional hours and duties may be agreed to between the two principal parties, with remuneration to be added in relation to the hours and remuneration specified in this Working Agreement. The additional hours and duties shall be stated in writing and signed by the two principal parties. They shall also be approved by the Committee on Ministry and/or its authorized representative.

This Working Agreement may be terminated upon 30 days written notice be either primary party, and the approval of the Presbytery of Northern Waters or its authorized representative (The Committee on Ministry.

* **April 9, 2019:** COM voted to approve on behalf of the Presbytery the contract between CRE Betty Starkey and The United Presbyterian Church of Willow River.

**Information:**

**Working Agreement for the Services of**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Betty Starkey\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*Insert person’s name*

The following comprises a Working Agreement between the \_\_First United Presbyterian

 *Church name*

Church of \_\_\_\_\_Willow River MN\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and \_\_\_\_\_\_\_\_\_\_\_\_Betty Starkey\_\_\_\_\_\_\_\_\_\_\_\_\_\_

who hereby agree(s) to serve as \_\_\_\_\_\_\_CRE\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of the above organization.

 *Ministry designation*

in accordance with the following terms:

1. Duties of the \_\_\_\_\_\_\_CRE\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (listed in order of priority, and with the understanding that available time will be allotted accordingly.)

2. Time Expectations: The average working week for the \_\_\_\_\_\_CRE\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

will be \_\_\_\_20\_\_\_\_\_\_ hours.

3. Relationships:

 a. The (interim minister) (stated supply) (~~temporary supply~~), as moderator of session, shall relate to all church boards and committees as would an installed minister, but within the terms specified in items 1 & 2 above.

 b. The person shall attend Presbytery meetings and otherwise be an active participant in the life and work of The Presbytery of Northern Waters, and shall cooperate fully with the Committee on Ministry and other Presbytery personnel (including the Presbytery-appointed moderator of session).

 c. The (stated supply) (~~temporary supply~~) (~~student temporary supply~~) will cooperate fully with the (Presbytery appointed-moderator of session) (student supervisor) or

 \_\_\_\_\_\_\_\_\_\_\_\_\_\_Rev. Mary Pol\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, who is to provide supervision

 and/or consultation.

 d. If the (~~interim minister~~) (stated supply), is not a member of The Presbytery of Northern Waters, he or she shall be a corresponding member of Presbytery for the duration of this Working Agreement.

 e. The person shall support and promote the doctrinal stance of the Presbyterian Church (U.S.A.) as found in the Presbyterian Church (U.S.A.) Book of Confessions; the system of government of the Presbyterian Church (U.S.A.), as found in the Presbyterian Church (U.S.A.) Form of Government; worship as described in the Presbyterian Church (U.S.A.) Directory for Worship; discipline as described in the Presbyterian Church (U.S.A.) Book of Discipline; and in general the mission and program of the Presbyterian Church (U.S.A.).

4. Remuneration: The above organization will provide to the person fulfilling this Working Agreement the following remuneration during the life of the Working Agreement:

 a. $\_\_\_\_4375\_\_\_\_\_\_ per (~~week~~) (~~mont~~h) (year) cash salary, based on the time expectations specified in number 2 above.

 b. $\_\_\_\_\_\_\_8625\_\_\_ per (~~wee~~k) (~~month~~) (year) for housing/utilities/furnishings allowance.

 c. (Full) (None) PC (U.S.A.) ( ) pension payments.

 d. $\_\_\_\_2800\_\_\_\_\_\_ per (~~week~~) (~~month~~) (year) auto/travel expense allowance.

 e. (Four) ( ) weeks per year paid vacation, to be allotted in accord with the person's time of service. For example: If four weeks per year, the person would be entitled to one week's vacation with pay, after three months served under this Working Agreement.

 f. ( 2 ) weeks per year continuing education time, with ($1000 ) expense money. (To be allotted as described above.)

5. Duration of This Working Agreement:

 a. This Working Agreement shall become effective when signed by the person(s) fulfilling this Working Agreement, the Clerk(s) of session(s) (the Parish Council), and the Presbytery's Committee on Ministry Representative. The expected

 beginning date of this Working Agreement is \_March 1, 2019\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

 b. The Working Agreement is expected to be in effect for approximately \_\_\_12\_\_ months.

 c. The Working Agreement shall be valid for no longer than one year; prior to which time, if both principal parties wish an extension, such shall be negotiated with/through the Presbytery's Committee on Ministry.

 d. Modifications to this Working Agreement may be initiated by any of the three parties; and when negotiated to the satisfaction of all three parties and signed by each, become effective.

 e. Additional hours and duties may be agreed to between the two principal parties, with remuneration to be added in relation to the hours and remuneration specified in this Working Agreement. The additional hours and duties shall be stated in writing and signed by the two principal parties. They shall also be approved by the Committee on Ministry and/or its authorized representative.

 f. The Working Agreement may be terminated upon 30 days written notice by either primary party, and the approval of the Presbytery of Northern Waters or its authorized representative (the Committee on Ministry).

* **April 8, 2019: COM voted on behalf of the Presbytery to approve the Contract between the Rev. Therese Tomanek as Stated Supply and the Woodland Presbyterian Church of Babbitt.**
* **April 8, 2019:** **COM voted to approve on behalf of the Presbytery the Contract between The Rev. Aaron LeRoy Lofgren as part-time pastor of The Congregation of the Good Shepherd.**

**Information:**

**The Northeastern Minnesota Synod
*Evangelical* Lutheran Church in America**

**Contract for Pastoral Ministry**

**Aaron LeRoy Lofgren**

**In the name of the Father, and of the Son
and of the Holy Spirit. Amen.**

**Our ministry comes from Christ through the church and belongs to the whole people of God. The gospel calls all Christians to be ministers in word and deed. So it is the privilege of every Christian to be a steward of the gospel of God's reconciling love. The whole church ministers as it celebrates God's presence, shares the good news, cares for those in need, and witnesses to the power of God's love.**

Accordingly, the church council of the Congregation of the Good Shepherd contracts with you

to serve as
Part-time Pastor of
The Congregation of the Good Shepherd
Keewatin, Minnesota

From January 1, 2019 to December 31, 2019

on the following conditions and mutual covenants:

**We, as a Council, will:**

1. Pray for, support and uphold your ministry among us.
2. Regularly consult with you as to your needs and our expectations.

**You as pastor will:**

1. Preach and teach the word of God.
2. Preside at worship and administer the sacraments according to the practice of the

Lutheran & Presbyterian churches.

1. Provide pastoral care to all members of the parish according to our needs, visit us as

necessary, and uphold us in prayer.

1. Give special attention to Bible Study

**We the congregation will:**

A. Commit ourselves to the gospel by faithful participation in worship, learning, and fellowship activities.

B. Receive you as our part-time pastor, uphold you in prayer, and accord you our love,

respect, and good will. *04 Ai*

C. Look to you to preside at baptisms, celebrations of Holy Communion, and rites of the church.

D. Compensate you in the following ways:

1.Pay you a salary of $12,000, the payments to be made in equal installments as follows: $1,000/month.

2.Grant 4 weeks vacation annually, which includes 4 Sundays.

3.Pay Social Security of 7.65% (or $76.50 / month or $918.00 / year).

E. Reimburse you for expenses related to our common ministry.

1. Pay you a travel allowance at the IRS rate.
2. Pay expenses, not otherwise provided for, incurred in attending conference or synod assemblies and other official meetings at which your attendance is vital or required.

Please acknowledge receipt of this Contract for Pastoral Ministry. As you consider this contract may the Holy Spirit guide you. It is sincerely hoped that you may find it to be in accordance with God's will to give this invitation your immediate and affirmative response.

This contract can be terminated by the church council, the contracted pastor or the synod bishop upon 30-day written notice and forfeiture of any payment beyond that period.

* **April 9, 2019:** **COM voted to approve on behalf of the Presbytery the Working Agreement between Donald Nickolson and the First Presbyterian Church of Hurley.**

**Information:** The following comprises a Working Agreement between the First Presbyterian Church of Hurley, WI and Donald Nickolson who hereby agrees to serve as Pastor of the First Presbyterian Church of Hurley, WI in accord with the following terms:

1. DUTIES OF THEPASTOR: same terms as previous contract.
2. TIME EXPECTATIONS: The average working week will be hours as needed.
3. RELATIONSHIPS:
4. The (~~Interim pastor~~) (stated supply ), as moderator of session, shall relate to all church boards and committees as would an installed minister, but within the terms specified in items a. and b. above.
5. The person shall attend Presbytery meetings and otherwise be an active participant in the life and work of The Presbytery of Northern Waters; and shall cooperate fully with the Committee on Ministry and other Presbytery personnel (including the Presbytery-appointed moderator of session).
6. The (stated supply) will cooperate fully with the (Presbytery-appointed moderator of session).
7. If the stated supply is not a member of The Presbytery of Northern Waters, he or she shall be a corresponding member of the Presbytery for the duration of this Working Agreement.
8. The person shall support and promote the doctrinal stance of the Presbyterian Church (U.S.A.) as found in the Presbyterian Church (U.S.A.) Book of Confessions; the system of government of the Presbyterian Church (U.S.A.), as found in the Presbyterian Church (U.S.A.) Form of Government; worship as described in the Presbyterian Church (U.S.A.) Directory for Worship; discipline as described in the Presbyterian Church (U.S.A.) Book of Discipline; and in general the mission and program of the Presbyterian Church (U.S.A.).

d. REMUNERATION. The above organization will provide to the person fulfilling this Working Agreement the following remuneration during the life of the Working Agreement:

1. $750. per month cash salary, based on the time expectations specified in Section b. above.
2. $ nil. per month for housing/utilities/furnishings allowance.
3. No PC (U.S.A.) pension payments.
4. IRS rate per mile for auto travel.
5. Four weeks per year paid vacation, to be allotted in accord with the person's time of service. (e.g.: If four weeks per year, the person would be entitled to one week's vacation with pay, after three months served under this Working Agreement.)
6. Nil weeks per year continuing education time, with ($  xxx ) expense money. (To be allotted as per d. 5) above).

e. DURATION OF THIS Working Agreement

1. This Working Agreement shall become effective when signed by the person(s) fulfilling this Working Agreement, the clerk(s) of (session) (the parish council), Presbytery's Committee on Ministry representative, and the Presbytery Stated Clerk.
2. The expected beginning date of this Working Agreement is 01/01/2019
3. The Working Agreement is expected to be in effect for approximately 12 months.
4. The Working Agreement shall be valid for no longer than one year; prior to which time, if both principal parties wish an extension, such shall be negotiated with/through the Presbytery's Committee on Ministry.
5. Modifications to this Working Agreement may be initiated by any of the three parties; and when negotiated to the satisfaction of all three parties and signed by each, become effective.
6. Additional hours and duties may be agreed to between the two principal parties, with remuneration to be added in relation to the hours and remuneration specified in this Working Agreement. The additional hours and duties shall be stated in writing and signed by the two principal parties. They shall also be approved by the Committee on Ministry and/or its authorized representative.
7. The Working Agreement may be terminated upon 30 days written notice by either primary party, and the approval of the Presbytery of Northern Waters or its authorized representative (the Committee on Ministry).

**Items approved by the Trustees on behalf of the Presbytery (Consent Agenda):**

The Trustees of the Presbytery approved the following on behalf of the Presbytery:

* A scholarship for the Reverend Doug Workman to attend the Stetson University Pastor School in the amount of $1,000 from the Presbytery Leadership Scholarship/Speaker Fund.
* A scholarship for CRE Beverly Thompson to attend the Resiliency Workshop in the amount of $261.
* A scholarship to the 2019 Youth Triennium in the amount of $200 for each attendee.
	+ Leslie Anderson thanked the Presbytery for the $200 for each young person attending Triennium and said what a wonderful experience it is for the young people. They will come home changed.

**Introduction of First Time Elders**

Vice Moderator, Rev. Chris McCurdy introduced first time elders:

 Joseph Mattson – Ely

 Howard Patterson – Bayfield

 Rev. John Mann – Church of Scotland

 Fran Pavich – Calumet

 **Clerk’s Papers**

 Rev. Brad Carloss, Stated Clerk said that the roll would be declared by registration

The roll, formed from the registration, follows:

Teaching Elders-Minister Members

Matthew Arneson P Corey Larsen P

Rich Blood P Elizabeth Liebenstein A

James Deters P Chris McCurdy P

Nancy Deevers E Kathryn Nelson P

Lindsay Louise Biddle P Lawrence Lee P

Dorothy Duquette E Chips Paulson P

Paula Gaboury P Kate Stangle E

Kalvin Hanhart A Kerry Clear Tomhave A

Janelle Harrison A Lon Weaver E

Kimbrel Johnson E Robyn Weaver E

Kari L. Jutila E Doug Workman P

Jeremiah Knabe P John Yingling E

Katie Kolmodin P

 **Honorably retired**

Duane Aslyn – HR E Robert Hickman- HR E

Wm. P. Anderson – HR E Charles House – HR E

Barry Boyer – HR P Joel Huenemann – HR P

Bruce Calbreath – HR E Sharon J. Johnson – HR E

Bradley Carloss - HR P Nancy Knapp – HR E

Harry Colquhoun - HR E Robert Light – HR E

Peggy Cooper - HR E Margaret Z Morris – HR E

David Gabriel – HR E Eric Nielsen – HR E

John D. Gibbs - HR E John Pressler – HR E

 Darrel Robertson – HR E

John G. Gibbs – HR E Ken Ribe – HR P

Robert Goodin – HR P Barbara Streng – HR E

Sue Goodin – HR E Arlin Talley – HR E

Graden Grobe – HR E Roger Waid – HR E

David T. Guthrie – HR E

Merle Harberts – HR E

Ron Henley-HR E

 **Churches: Ruling Elder Commissioners**

Ashland-Presbyterian-Congregational

Babbitt-Woodland

Bayfield-Bayfield Howard Patterson

Bemidji-First

Bigfork-First

Bigfork-Bowstring

Blackduck-First

Bovey-Lawron

Brule-Brule Mike Anderson

Calumet-Community Fran Pavich

Carlton-Paine Memorial

Chippewa Falls-First Bob Denman

Cloquet-Presbyterian Church of Cloquet

Coleraine-First United

Cornell-First

Duluth – First

Duluth-Glen Avon Gary Cross

Duluth-Lakeside

Duluth-Pike Lake

Duluth-Westminster

Eau Claire-First Tim Nieman

Eau Claire-North

Ely-First John Mattson

Goodland-

Grand Rapids-Community

Hannibal-New Hope

Hibbing-First

Hurley-First

Iron River-Calvary

Ironwood-First

Keewatin-Cong. of the Good Shepherd

Lac du Flambeau-Community

Lake Nebagamon-First

Manitowish Waters-Community

McGrath-Calvary

McGregor-Round Lake

Park Rapids-Trinity

Phillips-First Angela Moquin

St. Croix

Rice Lake-United

Silver Bay-United Protestant

Superior, Country Peace

Superior-Pioneer Parish

Superior-United Jackie Ranco

Tamarack-First

Tower- St. James

Two Harbors-United Darlene Graden

Virginia-Hope Community

Wahkon-McGrath

Willow River-First

Winter-First

Wrenshall-First

**Corresponding Members:**

Rev. Ronda K. Kruse, Hudson River Presbytery

Rev. John Mann, Church of Scotland

**Commissioned Ruling Elders**

Betty Starkey – Willow River

Leslie Anderson- Pioneer Parish

Bev Thompson -Maplewood Parish

**Council Members** (Those not accounted for elsewhere)

Mary Voss, Moderator

**Under Care**

**Visitors, Observers**

 Mr. Pavlich - Calumet

 Sue Vich – Phillips

 John Voss – Superior United

 Sheryl Carloss – Amery

 Walter Moquin – Phillips

 Cathy Ferrell – Phillips

 Marie Arneson – Phillips

 Marvin Arneson – Phillips

 Denise Arneson - Phillips

**Staff**

Jay Wilkinson

Ann Gerlich

Ann Gerlich will be the roll clerk and Betty Starkey will be the Minutes Taker.

Rev. Carloss reminded the Presbytery that those who are allowed to vote have been elected as delegates by the Session of their church.

Corresponding Members were seated:

 Rev. John Mann – Church of Scotland

 Rev. Rhonda K. Kruse – Presbyterian Mission Engagement Advisor, Hudson River Presbytery

**Presbytery voted to approve the Clerk’s Papers.**

**COUNCIL REPORT**

**Recommendation to the Presbytery**

* **March 26, 2019**: Council recommends to the Presbytery that:
	+ The winter stated meeting of the Presbytery in 2020 will be held on Saturday, February 1, 2020 at the United Presbyterian Church, Superior.
	+ The spring stated meeting of the Presbytery in 2020 be held on Thursday, May 7, 2020 at the Bayfield Presbyterian Church.
	+ The fall annual meeting of the Presbytery in 2020 be held Friday and Saturday, October 9 and 10, 2020 at Presbyterian Clearwater Forest.

**Overtures and Bylaws**

No report

**Finance and Budget**

Jay Wilkinson spoke to the finance report and to the Independent Accountant’s Review.

 Report to Presbytery

The committee met March 28, 2019, using Zoom video conferencing. The Past due Per Capita amounts for the past five years totaled $34,679 at the end of 2018. This continues to be a concern as church membership declines and Presbytery expenses continue to increase.

A draft year-end financial statement received from the accounting firm was reviewed and Jay addressed significant differences from the budget estimates. The largest difference was in investment income. The fourth quarter of the year was not good. After review and suggestions for some minor presentation adjustments the report was accepted. (The first quarter 2019 result have much improved with funds rising in the range of 6.3% to 9.1%)

Based on current information from Synod and GA no increase in per capita is anticipated. The current allocation of Mission pledge allocations is recommended to remain at 20% GA, 10% Synod and 70% Presbytery.

All committees will be requested to provide budget requests for 2020 by July 31 as the committee will meet August 14 to work on the 2020 budget draft.

The first quarter financial information prepared by Jay reflects an excess of expense over revenues of $13,654 mainly as a result of prepaying camping scholarships and the payment of the annual contribution to Clearwater Forest. In general, with the exception of snow removal, costs expenses are in line with the budget.

Bill Gravelle, Chair, Finance and Budget Committee

 **Presbytery of Northern Waters**

**Statement of Financial Position**

**April 30, 2019**

**Current Assets**

|  |  |  |
| --- | --- | --- |
| 1010 Nat'l Bank Commerce-Checking | $ 26,641.04 | 72,363.52 |
| 1110 Nat'l Bank of Commerce-Savings | 109,719.25 | 109,619.89 |
| 1210 Mission Market Fund (PILP) | 0.00 | 117,559.37 |
| **Total Current Assets** | **136,360.29** | **299,542.78** |
| **Property and Equipment** |   |   |
| 1600 Office Equipment | 28,336.88 | 87,155.82 |
| 1615 Remodeling | 78,599.15 | 78,599.15 |
| 1650 Accum Depr-Office Equip | (24,802.26) | (83,160.73) |
| 1665 Accum Depr-Remodeling | (52,199.00) | (49,569.00) |
| **Total Property and Equipment** | **29,934.77** | **33,025.24** |
| **Other Assets** |   |   |
|  |  |  |
| 1310 Good Faith Loan Receivable | 7,500.04 | 2,083.46 |
| 1410 Investments-Missions-NCF | 113,066.02 | 116,224.51 |
| 1420 Investments-Church Devel NCF | 166,084.29 | 172,773.98 |
| 1430 Investments-Mission-PILP | 148,829.05 | 30,000.00 |
|  |  |  |
| **Current Liabilities** | **LIABILITIES** |
| 2001 GA Unified Mission | $ 1,294.67 | 2,130.00 |
| 2002 GA Designated Mission | 236.00 | 0.00 |
| 2003 Christmas Joy Offering | 0.00 | 25.00 |
| 2004 One Great Hour of Sharing | 2,253.81 | 2,716.63 |
| 2005 Peace & Global Witness Offer | 0.00 | 80.00 |
| 2021 Synod Unified Mission | 451.50 | 1,278.00 |
| 2025 Peacemaking-Synod Share | 0.00 | 8.00 |
| **Total Current Liabilities** | **4,235.98** | **6,237.63** |
| **Long-Term Liabilities** |   |   |
| **Total Long-Term Liabilities** | **0.00** | **0.00** |
| **Total Liabilities** | **4,235.98** | **6,237.63** |

|  |  |
| --- | --- |
| **Undesignated Fund Balances**3000 Undesignated Net Assets **Designated Fund Balances** | **FUND BALANCES**$ 107,669.23 128,152.27 |
| 3005 | Working Capital Reserve-4 mos | 74,844.00 | 74,851.00 |
| 3010 | Fixed Asset Reserves | 29,934.77 | 34,625.24 |
|   | Church Devel/Redevelopment | 168,952.77 | 175,763.78 |
|   | Leadership Schol/Speakers | 41,810.65 | 29,696.08 |
|   | Phillips Church Bldg Grant | 0.00 | 0.00 |
|   | Seminary Debt Assistance Grants | 61,321.40 | 63,321.40 |
|   | Office Equip Replacement | 0.00 | 0.00 |
|   | Legal Fees | 1,500.00 | 1,500.00 |
|   | Revolving Loans | 80,000.00 | 80,000.00 |

|  |  |
| --- | --- |
| t | Presbytery of Northern Waters Statement of Financial Position April 30, 2019Last Year |
| PNW Peacemaking | 9,429.48 | 10,207.23 |
| Seminarian Scholarships | 731.71 | 547.71 |
| DE RE Morris Memorial | 190.02 | 2,009.67 |
| CA Oberg Memorial | 553.37 | 409.19 |
| Camping Scholarships | 11,980.91 | 1,980.91 |
| Restoring Creation Enabler | 431.50 | 431.50 |
| SDOP | 1,119.01 | 1,119.01 |
| Mission Trips | 182.78 | 2,860.33 |
| Bicentenl CRE Training | 2,431.40 | 3,050.44 |
| Youth Triennium | 7,105.53 | 3,945.53 |
| Cornelius | 2,000.00 | 2,000.00 |
| Camp Galilee | 74,423.89 | 75,934.98 |
| Portugal Travel | 618.03 | 618.03 |
| Argetsinger | 397.44 | 398.81 |
| **Total Designated Funds** | **569,958.66** | **565,270.84** |
| **Restricted Fund Balances** |   |   |
| Jalmer | 160.45 | 160.45 |
| **Total Fund Balances** | **677,788.34** | **693,583.56** |
| **Current Year Operating** | **(5,825.97)** | **29,763.76** |
| **Total Net Assets** | **671,962.37** | **723,347.32** |
| **Total Liabilities & Fund Balances** | **$ 676,198.35** | **729,584.95** |

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Presbytery of Northern Waters

Statement of Activities-Summary

For the Four Months Ending April 30, 2019

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Current | Year to Date | Budget to | Annual | Budget | Last Year |
| Month |   | Date | Budget | Remaining | to Date |
| **INCOME** |   |   |   |   |
| 4001 Per Capita Apportionm $ 16,707.10 | 51,657.47 | $ 44,870 | 134,611 | (82,954) | 56,903 |
| 4002 Prior Year Per Capita 0.00 | 1,140.20 | 0 | 0 | 1,140 | 2,051 |
| 4050 CPS Staff Support 0.00 | 5,467.32 | 4,921 | 14,763 | (9,296) | 8,350 |
| 4101 Presbytery Mission Inc 3,493.00 | 10,554.29 | 17,500 | 52,500 | (41,946) | 14,712 |
| 4305 From Camp Galilee Fu 0.00 | 0.00 | 1,000 | 3,000 | (3,000) | 0 |
| 4310 From Portugal Fund 0.00 | 0.00 | 206 | 618 | (618) | 0 |
| 4401 Interest-Operating Fun 7.98 | 28.71 | 167 | 500 | (471) | 35 |
| 4402 Interest/Mission Fund 0.00 | 125.70 | 2,333 | 7,000 | (6,874) | 251 |
| 4410 Miscellaneous Revenue 0.00 | 0.00 | 33 | 100 | (100) | 35 |
| Total Income 20,208.08 | 68,973.69 | 71,030 | 213,092 | (144,118 | 82,337 |
| **OPERATING EXPENSES** |   |   |   |   |   |
| Total Resource Person 2,483.81 | 12,979.90 | 11,792 | 35,375 | 22,395 | 10,942 |
| Total Stated Clerk 1,197.96 | 5,222.56 | 6,676 | 20,029 | 14,806 | 5,340 |
| Total Treasurer 430.60 | 1,722.40 | 2,934 | 8,800 | 7,078 | 504 |
| Total Pastoral Care 1,373.95 | 5,827.65 | 6,458 | 19,376 | 13,548 | 4,111 |
| Total Administrative A 869.72 | 3,487.76 | 5,387 | 16,161 | 12,673 | 3,704 |
| Total Insurance 0.00 | 1,139.00 | 1,333 | 4,000 | 2,861 | 240 |
| Total Pres Office Expe 828.39 | 6,374.89 | 6,800 | 20,400 | 14,025 | 6,563 |
| Total Presbytery Judica 0.00 | 136.45 | 1,566 | 4,700 | 4,564 | 154 |
| Total Pres Committees/ 0.00 | 0.00 | 0 | 0 | 0 | 0 |
| Total Other Expenses 0.00 | 0.00 | 0 | 0 | 0 | 0 |
| Total Per Capita Appor 4,935.20 | 19,740.80 | 21,180 | 63,542 | 43,801 | 19,817 |
| Total Operating Expens 12,119.63 | 56,631.41 | 64,126 | 192,383 | 135,752 | 51,375 |
| **PROGRAM & MISSION EXPENSES** |   |   |   |   |   |
| Total COM 150.65 | 292.22 | 1,882 | 5,650 | 5,358 | 441 |
| Total CPM 0.00 | 0.00 | 667 | 2,000 | 2,000 | 0 |
| Total Nominating 0.00 | 0.00 | 33 | 100 | 100 | 0 |
| Total Programs (11.60) | (54.10) | 167 | 500 | 554 | (90) |
| Total Camping 166.67 | 16,666.68 | 6,001 | 18,000 | 1,333 | 667 |
| Total Program Strategy 0.00 | 0.00 | 433 | 1,300 | 1,300 | 70 |
| Total Structure 0.00 | 0.00 | 500 | 1,500 | 1,500 | 0 |
| Total Council Program (45.00) | (36.55) | 432 | 1,300 | 1,337 | 112 |
| 6610 University Campus Mi 0.00 | 1,300.00 | 433 | 1,300 | 0 | 0 |
| 6620 WhiteFish Cemetery M 0.00 | 0.00 | 167 | 500 | 500 | 0 |
| Total Program & Missi 260.72 | 18,168.25 | 10,715 | 32,150 | 13,982 | 1,200 |
| Total Expenses 12,380.35 | 74,799.66 | 74,841 | 224,533 | 149,733 | 52,575 |
| TOTAL OPERATING $ 7,827.73 | (5,825.97) | $ (3,811) | (11,441) | 5,615 | 29,762 |

**Presbytery of Northern Waters**

**DESIGNATED FUNDS SUMMARY**

**Recap of Income and Expenses**

**For the Period Ending April 30, 2019**

|  |  |  |
| --- | --- | --- |
| DESIGNATED FUND | Year-to-Date Acct # | Last YTD |
|   |   |
| Church Devel/Redevelopment | $ 170,421.17 3610 | 175,763.78 |
|  |  |  |
| Church Devel/Redevelopment-inc | 251.61 4610 | 0.00 |
| Church Devel/Redevelopment-exp | (1,720.01) 7610 | 0.00 |
|   | 168,952.77 | 175,763.78 |
| Leadership Scholarship/Speaker | 42,810.65 3615 | 29,696.08 |
| Leadership Schol/Speak-income | 0.00 4615 | 0.00 |
| Leadership Schol/Speak-expense | (1,000.00) 7615 | 0.00 |
|   | 41,810.65 | 29,696.08 |
| Phillips Church Bldg Grant | 0.00 3620 | 0.00 |
| Phillips Church Bldg Grant-inc | 0.00 4620 | 0.00 |
| Phillips Church Bldg Grant-exp | 0.00 7620 | 0.00 |
|   | 0.00 | 0.00 |
| Seminary Debt AssistanceGrants | 63,321.40 3623 | 75,321.40 |
| Seminary Debt AssistGrants-inc | 0.00 4623 | 0.00 |
| Seminary Debt AssistGrants-exp | (2,000.00) 7623 | (12,000.00) |
|   | 61,321.40 | 63,321.40 |
| Reserve-Office Eq Replacement | 0.00 3626 | 0.00 |
| Reserve-Office Eq Replcmnt-inc | 0.00 4626 | 0.00 |
| Reserve-Office Eq Replcmnt-exp | 0.00 7626 | 0.00 |
|   | 0.00 | 0.00 |
| Reserve for Legal Fees | 1,500.00 3629 | 1,500.00 |
| Reserve for Legal Fees-income | 0.00 4629 | 0.00 |
| Reserve for Legal Fees-expense | 0.00 7629 | 0.00 |
|   | 1,500.00 | 1,500.00 |
| Revolving Loan Funds | 80,000.00 3632 | 80,000.00 |
| Revolving Loan Funds-income | 0.00 4632 | 0.00 |
| Revolving Loan Funds-expense | 0.00 7632 | 0.00 |
|   | 80,000.00 | 80,000.00 |
| PNW Peace Projects | 11,276.81 3635 | 10,175.23 |
| PNW Peace Projects-income | 152.67 4635 | 32.00 |
| PNW Peace Projects-expense | (2,000.00) 7635 | 0.00 |
|   | 9,429.48 | 10,207.23 |
| Seminarian Scholarships | 547.71 3638 | 547.71 |
| Seminarian Scholarships-income | 184.00 4638 | 0.00 |
| Seminarian Scholarships-expens | 0.00 7638 | 0.00 |
|   | 731.71 | 547.71 |
| DE & RE Morris Memorials | 2,199.15 3641 | 1,819.00 |
| DE & RE Morris Memorials-inc | 190.02 4641 | 190.67 |
| DE & RE Morris Memorials-exp | (2,199.15) 7641 | 0.00 |

**Presbytery of Northern Waters**

**DESIGNATED FUNDS SUMMARY**

**Recap of Income and Expenses**

**For the Period Ending April 30, 2019**

|  |  |  |
| --- | --- | --- |
|   | Year-to-Date Acct # | Last YTD |
| 190.02 | 2,009.67 |
| CA Oberg Memorial Fund | 481.17 3644 | 336.74 |
| CA Oberg Memorial Fund-inc | 72.20 4644 | 72.45 |
| CA Oberg Memorial Fund-exp | 0.00 7644 | 0.00 |
|   | 553.37 | 409.19 |
| Camping Scholarships | 3,980.91 3647 | 1,980.91 |
| Camping Scholarships | 8,000.00 4647 | 0.00 |
| Youth Camping-expense | 0.00 7647 | 0.00 |
|   | 11,980.91 | 1,980.91 |
| Restoring Creation Enabler | 431.50 3650 | 431.50 |
| Restoring Creation Enabler-inc | 0.00 4650 | 0.00 |
| Restoring Creation Enabler-exp | 0.00 7650 | 0.00 |
|   | 431.50 | 431.50 |
| SDOP Education | 1,119.01 3653 | 1,119.01 |
| SDOP Income | 2,200.00 4653 | 0.00 |
| SDOP Education-expense | (2,200.00) 7653 | 0.00 |
|   | 1,119.01 | 1,119.01 |
| Reserve for Mission Trips | 2,860.33 3659 | 3,810.33 |
| Reserve for Mission Trips-inc | 2,322.45 4659 | 1,450.00 |
| Reserve for Mission Trips-exp | (5,000.00) 7659 | (2,400.00) |
|   | 182.78 | 2,860.33 |
| Bicentl CRE Training | 2,431.40 3662 | 3,429.01 |
| Bicent CRE Training-income | 0.00 4662 | 0.00 |
| Bicent CRE Traing-expense | 0.00 7662 | (378.57) |
|   | 2,431.40 | 3,050.44 |
| Youth Triennium Reserve | 5,278.85 3665 | 3,278.85 |
| Youth Triennium Income | 1,826.68 4665 | 666.68 |
| Youth Triennium-expense | 0.00 7665 | 0.00 |
|   | 7,105.53 | 3,945.53 |
| Cornelius Fund | 2,000.00 3668 | 2,000.00 |
| Cornelius Fund-income | 0.00 4668 | 0.00 |
| Cornelius Fund-expense | 0.00 7668 | 0.00 |
|   | 2,000.00 | 2,000.00 |
| Camp Galilee | 74,423.89 3671 | 75,934.98 |
| Camp Galilee-income | 0.00 4671 | 0.00 |
| Camp Galilee-expense | 0.00 7671 | 0.00 |
|   | 74,423.89 | 75,934.98 |
| Portugal Travel Fund | 618.03 3674 | 618.03 |
| Portugal Travel Fund-income | 0.00 4674 | 0.00 |
| Portugal Travel Fund-expense | 0.00 7674 | 0.00 |

**Presbytery of Northern Waters**

**DESIGNATED FUNDS SUMMARY**

 **Recap of Income and Expenses**

**For the Period Ending April 30, 2019**

|  |  |  |
| --- | --- | --- |
|   | Year-to-Date Acct # | Last YTD |
|  |  |
| 618.03 | 618.03 |
| Argetsinger | 0.00 3677 | 0.00 |
| Argetsinger-income | 397.44 4677 | 398.81 |
| Argetsinger-expense | 0.00 7677 | 0.00 |
|   | 397.44 | 398.81 |
| Permanently Restrict Jalmer | 160.45 3800 | 160.45 |
| Jalmer-income | 0.00 4800 | 0.00 |
| Jalmer-expense | 0.00 7800 | 0.00 |
|   | 160.45 | 160.45 |
| Total Designated Funds | $ 465,340.34 | 455,955.05 |

**THE PRESBYTERY OF NORTHERN WATERS**

**SUPERIOR, WISCONSIN**

**FINANCIAL STATEMENTS**

FOR THE YEARS ENDED

DECEMBER 31, 2018 AND 2017

AND

INDEPENDENT ACCOUNTANT'S REVIEW REPORT



INDEPENDENT ACCOUNTANT’S REVIEW REPORT

Finance and Budget Committee

The Presbytery of Northern Waters

Superior, Wisconsin

We have reviewed the accompanying financial statements of The Presbytery of Northern Waters, a nonprofit corporation, which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities and cash flows, for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management’s financial data and making inquiries of Presbytery management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant’s Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis of our conclusion.

Supplementary Information

The supplementary information included in Schedule A, B and C are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. The supplementary information was subject to our review procedures.

 Accountant’s Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Certified Public Accountants

Duluth, Minnesota

 March 21, 2019

**Presbytery voted to accept the Treasurer’s report and to receive the Independent Accountant’s Review.** The complete report appears as an appendix to the Minutes.

**Personnel – Jim Deters**

* Ann Gerlich will be leaving the end of May to relocate to Madison with her family. ”Thanks” was expressed to Ann for serving as Administrative Assistant to both Presbytery and Pioneer Parish.
* The Personnel Committee is accepting applications. No applications have been received from

 churches, but approximately 10 on-line applications have been received, half of which are

 potential candidates.

**Committees of Presbytery**

 **Committee on Ministry**

Co-Chair, Jim Deters read from the Book of Order and asked the members to realize how much work the members of COM do.

1. Recommendations to Presbytery for approval

April 9, 2019: COM recommends to Presbytery that, if the way be clear, the Rev. John Mann be received into the Presbytery of Northern Waters, that he be placed on Pulpit Supple Roster and that he be allowed to serve The Sacraments.

**Information:** COM met with Rev. John Mann who has asked to transfer into the Presbytery of Northern Waters from the Church of Scotland. John read his Statement of Faith. He was under care in the Presbytery of Northern Waters and ordained in this Presbytery. He is willing to do Pulpit Supply and possibly look for something part-time after he gets settled in.

**Presbytery Approved the Recommendation**

**CPM**

Rev. Jeremiah Knabe said that several Presbyteries are working on providing training for interested CPR persons. If you know of someone who might be interested in this program please contact Rev. Knabe.

**PR0GRAM STRATEGY**

Rev. Bob Goodin spoke and showed slides from the PDA trip to North Carolina last February

23 people went on the PDA trip. Many new friends were made, different seafoods sampled, some people had never seen the ocean. The group gathered for dinner in honor of Michael who had been on several trips and died this past year. PDA focuses on long term recovery and is partially funded by One Great Hour of Sharing.

**SDOP - no report**

**Presbytery Trustees - report in the Consent Agenda**

**Presbyterian Women**

* PW met at Country Peace outside of Superior. Janie Williams from Manitowish Waters spoke

 on her mission to Guatemala.

* Synod Gathering – Ames, Iowa – June 21-23
* Comfort Quilts – May 18th – 1:00 PM United

**Correspondence from Administrative Commission Reports**

March 21, 2019

Report of the Administrative Commission for the disposition of the Warba Presbyterian Church

Commission members: Paul Rigstad, Candy Deal & Darrel Robertson

The Commission visited the Warba building in the summer of 2018. The building at that time still had much of its interior goods – hymnals, pews, etc. The remaining members of the congregation were in the process of disposing of these items. We also discussed future possibilities for the building including sale and gifting the building to the local Habitat for Humanity organization for rehabilitation into a home. Initially, the latter possibility seemed likely but upon visiting the building HFH decided that the needed changes would be too extensive. We then had interest in the building expressed by the local private school. I had discussions with the superintendent and the school board visited the building in November. It appeared we had a likely destination with a sale of the building but the board ultimately decided not to pursue this because the location of the church required students to cross Hwy 2. The Superintendent clearly wanted the building but the board decided negatively due to safety issues.

This left us at the beginning of the worst part of what turned out to be a very nasty winter. I did make contact with a Grand Rapids realtor, Charlotte McDermott, who visited the church in February. She came highly recommended and is an active member of the Grand Rapids Community Church. She recommended that we not formally list the property because of the winter conditions and, more importantly, concerns about mold in the basement. She has had two company representatives visit the building to gain their input on the extent of the problem and costs to correct it. At present we are waiting for that information.

The church has now expended all of its funds and so the cost of maintaining the building – heat, utilities and correcting the mold issue falls to the Presbytery. As soon as we have information regarding the mold correction, we’ll meet to discuss our next step. Of course, we’ll also be in touch with Jay, and through him, with the Council. Normally, we’d just list the property and wait. But whether it is marketable at all with a mold problem needs to be addressed.

I will keep the Council up to date through Jay.

Darrel Robertson, Commission Chair

The Administrative Commission on the Wrenshall and Carlton churches reported that they are nearing an agreement on merger.

**Resiliency Worship Report**

Rev. Ken Ribe shared that 6 people had attended the Resiliency Workshop at Glen Avon.

 It turned out to be an excellent workshop put on by Tom from Leaderwise. Through sharing,

 meditation and various exercises the group learned a lot about taking care of themselves.

 Ken thanked those who came for the Boundary Training event in Phillips last evening and reminded

 that the next Boundary Training will be at Glen Avon on Thursday, May 9th from 1-4. This is

 mandatory for all pastors every 3 years. Rev. Deb Demeester from the our synod staff led the

 workshop.

**Rev. Arneson offered the mealtime blessing and a delicious catered meal was served.**

Moderator, Mary Voss called the meeting back to order at 1 pm and asked Rev. Carloss to introduce the speaker.

Rev. Rhonda K. Kruse, Mission Engagement Advisor for the Midwest Region was the afternoon speaker. She gave the Presbytery a better understanding of mission and per capita. She said that per capita unites us in our governance and is a way to be a connectional church There are 9,161 churches in the Presbyterian Church (USA). She thanked the Presbytery for the generous support of missions and invited all churches to become Matthew 25 churches, actively engaged in the world. She commended 7 congregations in the Presbytery as “4 for 4” congregations. These congregations participated in all four of the denomination’s special offerings. They are: Lawron, Brule, Lakeside, Eau Clair First, Phillips, Country Peace and Wrenshall.

**WORSHIP**

Communion worship was led by Rev. Lawrence Lee, Rev. Jim Deters and Rev. Kathy Reed Walker.. Rev. Deters invited the Presbytery to turn to “Acts 29” and said that so many things are never really complete. He said that the gospel is not just for the listening, but for the doing. He referenced Hebrews 1 stating that only together would they be complete.

Mary Voss had quilt squares ready to hand out and asked that each church take one and do something on their square depicting a mission project. Please have the squares in to the church office by August 1 so that they can be sewn into a quilt to have ready for the October Presbytery meeting. The quilt will be shared with the churches and this all has to do with being a connectional church.

Rev. Brad Carloss reported on the roll and offering.

 Pastors 21

 Corresponding Members 2

 Delegates 10

 Visitors 9

 Staff 2

 Officers 1

 44

 Pentecost Offering $ 288.00

A motion was made to adjourn at 3:08 and Vice Moderator, Rev. Chris McCurdy offered the closing prayer.

Betty Starkey

Minutes Taker