

**Stated Meeting Minutes**  
**The Presbytery of Northern Waters**  
**Saturday, October 14, 2023**  
**In-Person at United Presbyterian Church, Rice Lake, WI**  
**Virtual via Zoom**

**Call to Order and Constituting Prayer** **Phil Peterson, Moderator**

Phil Peterson, Moderator, called the meeting to order with prayer at 10:15 am.

**Declaration of a Quorum** **Phil Peterson, Moderator**

Phil Peterson, Moderator and Brad Carloss, Stated Clerk declared and confirmed a quorum.

**Approval of the Docket** **Phil Peterson, Moderator**

**MSC- A motion to approve the docket, as written, was moved by Doug Workman, seconded by Corey Larsen, and carried by the Presbytery with no discussion.**

**Host Greeting** **Don Putnam, Ruling Elder**

Don Putnam spoke on behalf of the United Presbyterian Church of Rice Lake, WI.

**Introduction of First Time Elders** **Phil Peterson, Moderator**

First time members were introduced.

**Introduction of New Ministers** **Phil Peterson, Moderator**

There were no new ministers at this meeting.

**Report of the Stated Clerk** **Brad Carloss, Stated Clerk**

*Standing Rules for the Meeting*

The standing rules were provided in the meeting packet. Brad spoke on limiting online chat to communication with the Presbytery. There was no discussion or objection to the standing rules as written.

*Appointment of Roll and Minutes Clerk*

Amanda Keppers, Office Administrator, was appointed the Roll and Minutes Clerk for the Presbytery meeting. There was no discussion or objection.

*Seating of Corresponding Members*

There were no corresponding members to be seated.

*Synod Minute Reading Of Presbytery Minutes*

*The Presbytery Meeting Minutes of 2022 were reviewed and reported.*

*Special Announcements*

Brad reported he and Richard Blood had been at a Polity Conference in St. Louis all week.

Brad stated that there will be a couple of items added to the Committee on Ministry relating to call situations.

### **Consent Agenda**

**Phil Peterson, Moderator**

**MSC- A motion to adopt the Consent Agenda was made by Corey Larsen, seconded by Cameron Campbell, and discussed.**

**An edit was made to A.2 to remove Brett Foote (or representative) and to read Jim Willmore. A request to remove item A.2. was made with the purpose of further discussion during the Council Report.**

**The Consent Agenda was approved as amended.**

The consent agenda, as presented in the Presbytery Meeting Packet follows:

## **Consent Agenda**

### **A. Items approved by the Council on behalf of the Presbytery (Consent Agenda):**

1. **June 27, 2023: Council approved, on behalf of the Presbytery, the Stated Presbytery Meeting minutes of May 6, 2023.**
2. (Removed from Consent Agenda)  
**July 25, 2023: Council approved, on behalf of the Presbytery, an ad hoc committee of Council including Amanda Keppers, ~~Brett Foote (Or representative)~~ Jim Willmore, Corey Larson, Phil Petersen, and Jim Deters for the purpose of acquiring appropriate technology to facilitate in-person and zoom meetings with an allocated budget of up to \$5,000 for the purchase of a camera, laptop, tripod, and microphones.**
3. **August 22, 2023: Council approved, on behalf of the Presbytery, the Special Presbytery Meeting minutes of July 22, 2023.**
4. **August 22, 2023: Council approved, on behalf of the Presbytery, posting the October Stated Presbytery meeting date (October 14, 2023), time (10:00 am), and location (Rice Lake, WI) to the Presbytery website.**
5. **August 22, 2023: Council approved, on behalf of the Presbytery, an appointment of an investigative commission for North Presbyterian Church of Eau Claire, WI to be created by the Moderator, Phil Peterson.**
6. **September 24, 2023: Council approved, on behalf of the Presbytery, the endorsement of the Presbytery wide Israel, Palestine, and Jordan trip taking place January 20-31, 2025.**
7. **September 24, 2023: Council approved, on behalf of the Presbytery, the 2024 Presbyterian Disaster Assistance Mission Trip to take place in Madisonville, KY.**
8. **September 24, 2023: Council approved, on behalf of the Presbytery, proposed docket for the October 14, 2023, Stated Presbytery Meeting at Rice Lake, WI.**

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

1. May 25, 2023: **COM approved, on behalf of the Presbytery, the authorization of Rev. E. Bradley Carlross as Moderator of session for United Presbyterian Church in Rice Lake, WI.**
2. May 25, 2023: **COM approved, on behalf of the Presbytery, communion training to Doris Jaspersen (RE) of United Presbyterian Church in Rice Lake, Wisconsin.**
3. May 25, 2023: **COM approved, on behalf of the Presbytery, communion training to Jim Sheetz (RE), Brenda Carlson (RE) and Marjorie Bottila (RE) of The Presbyterian Church of Cloquet, MN.**
4. May 25, 2023: **COM approved, on behalf of the Presbytery, the co-opt of Rev. Jim Deters to serve as COM representative for the Manitowish Waters Pastoral Nominating Committee's neutral pulpit to be held in Ashland, WI on June 4<sup>th</sup>.**
5. June 13, 2023: **COM approved, on behalf of the Presbytery, Rev. Seth Wynands' (shared pastor at River's Edge, Carlton, MN) temporary enrollment to the Presbytery.**
6. July 11, 2023: **COM approved, on behalf of the Presbytery, the Terms of Call between The Manitowish Waters Community Presbyterian Church and Rev. Eric Peterson with the vehicle allowance amended to read "Current IRS Rate."**

Terms of Pastoral Call

Between: Manitowish Waters Community Presbyterian Church  
and Rev. Eric Peterson

Effective Salary

Cash Salary: \$42,000

Housing Allowance: \$15,000

Utilities Allowance: \$3,000

Deferred Compensation: N/A

Other Allowances: N/A

Total: \$60,000

Reimbursable Expenses (by voucher)

Automobile (IRS Business Standard Mileage Rate): Voucher sent  
out monthly

Business/Professional: \$1,750

SECA Supplement: \$4,590

Continuing Education: \$1,750

Other Allowances: N/A

Moving costs (up to): \$5,000

Benefits: Full medical, pension, disability, and death benefit  
coverage under the Board of Pensions.

Paid Vacation Leave: 4 weeks annually

Paid Continuing education Leave: 2 weeks annually (EP-  
06/26/2023)

7. August 8, 2023: **COM approved, on behalf of the Presbytery, the appointment Rev. John Gibbs as Moderator of Westminster Presbyterian Church of Duluth, MN.**

8. August 8, 2023: COM approved, on behalf of the Presbytery, extending the authority of the administrative commission and for the moderator of Presbytery to appoint the additional persons needed for the dissolution of Westminster Presbyterian Church of Duluth, MN.
9. August 8, 2023: COM approved, on behalf of the Presbytery, Kathy Smith to be the COM contact person/liaison and Rev. Ken Ribe to be Moderator of the Pioneer Parish (Country Peace, Superior, WI; St. Croix, Gordon, WI; Brule, Brule, WI; and Parish Council).
10. August 8, 2023: COM approved, on behalf of the Presbytery, the Ministry Discernment Profile (MDP) of Rice Lake, WI.
11. September 12, 2023: COM approved, on behalf of the Presbytery, the working agreement between Rev. Dr. John Mann and McGrath Calvary Presbyterian Church and Wahkon Presbyterian Church.

Working Agreement

Between: McGrath Calvary Presbyterian Church and Wahkon  
Presbyterian Church and Rev. Dr. John Mann

Title: Stated Supply

Time Expectations: 12-16 hrs/week including worship with  
additional time for Moderating Session

Remuneration

Cash Salary: \$620.00/week (\$400.00/week when only  
Wahkon)

Other Allowances: \$40/hr plus mileage for visitations,  
funerals, and weddings paid by church receiving  
services; \$40.00/hr for conducting and preparing  
Christian Education classes; \$50/session meeting  
moderated

Automobile (IRS Business Standard Mileage Rate): Based  
on IRS rate

Benefits: none

Paid Vacation Leave: 2 Sundays off/ year

Continuing education: \$750.00/year

**End of Consent Agenda Actions**

**Moderator Report**

**Phil Peterson, Moderator**

Phil Peterson, Moderator, reported that a Special Meeting was held on July 22, 2023 for the purpose of clarifying and expanding the Administrative Commission to First Presbyterian Church, Duluth, MN and to give the authority to utilize all parts of section 5.105 of the Manual of

Operations to resolve all uncompleted actions involving the future of the congregation, and always be guided by this section. Section 4.102 was also included.

Other active Administrative Commissions in the Presbytery include: St. James Presbyterian Church of Tower and Westminster Presbyterian Church of Duluth.

The Presbytery was notified that North Presbyterian Church of Eau Claire was delinquent in utility bills and the Presbytery paid them. Kathy Reid Walker is working with them to better evaluate their status. They have been renting the church out for services of a Korean church. Their pulpit supply has not been approved by the Presbytery.

Trinity Episcopal-Presbyterian Church of Park Rapids closed.

Phil Peterson added to his report that the Administrative Commission (AC) of Westminster Presbyterian Church of Duluth was expanded to include Deb Emery, CertRE, and Rev. Kari Jutilla, MOWS as they will be dissolving and seven members are needed. There were previously five members of the AC. The AC is now complete.

**MSC- A motion to form an Administrative Commission (AC) for the installation of Rev. Eric Peterson at Manitowish Waters Community Presbyterian Church of Manitowish Waters consisting of the following members: Rev. Dianna Bell; Rev. James Deters, Ashland; Rev. Dr. Lindsay Biddle, Member-at-Large; Phil Peterson, RE, Bayfield; Leslie Anderson, Cert. RE, Brule; Vic Ouimette, RE, Manitowish Waters. The motion was made, seconded, and carried by the Presbytery.**

**Discussion occurred in which Rev. Matthew Arneson, Phillips, was added to the AC by consensus.**

### **Council Report**

**James Deters, Chair**

James Deters, Council Chair, was excused due to a family emergency. Phil Peterson, Moderator, presented the report included in the packet. The report read as follows:

Council recommends to Presbytery the following, as provided by Finance and Budget:

1. The full 2022 Financial Review from the firm Bauman Associates, Ltd.
2. The net amount from the sale of the Presbytery office building be invested to support the operating budget of the Presbytery, particularly extending the benefits for the Administrative Assistant.
3. The proposed 2024 budget.
- 4.

Item A. 2. of the Council Consent Agenda, previously removed from Consent Agenda, was discussed. The item A.2. read:

A. Items approved by the Council on behalf of the Presbytery (Consent Agenda):

2. July 25, 2023: Council approved, on behalf of the Presbytery, an ad hoc committee of Council including Amanda Keppers, Brett Foote (Or representative), Corey Larson, Phil Petersen, and Jim Deters for the purpose of acquiring appropriate technology to facilitate in-person and zoom meetings with an allocated budget of up to \$5,000 for the purchase of a camera, laptop, tripod, and microphones.

Discussion regarding A.2. included the following:

Brett Foote requested his name be replaced by Jim Willmore. Approved by consensus.

Matthew Arneson asked for clarification regarding which budget line item the funds were taken. Jay Wilkinson, Treasurer, clarified the funds were from capital investments.

**MSC- A motion to adopt the amended item A.2., previously removed from the Consent Agenda, was approved by the Presbytery. The amended item read:**

**A. Items approved by the Council on behalf of the Presbytery (Consent Agenda):**

2. July 25, 2023: Council approved, on behalf of the Presbytery, an ad hoc committee of Council including Amanda Keppers, Jim Willmore, Corey Larsen, Phil Petersen, and Jim Deters for the purpose of acquiring appropriate technology to facilitate in-person and zoom meetings with an allocated budget of up to \$5,000 for the purchase of a camera, laptop, tripod, and microphones.

**Committee of Council Reports      Overtures and Bylaws      Arlin Talley, Chair**

Arlin Talley was excused due to a family emergency. There was no report.

Brad Carloss requested Arlin and his wife be kept in our prayers.

**Committee of Council Reports      Personnel Committee      Doug Workman, Chair**

Doug Workman, chair, reported the following on behalf of the Personnel Committee:

During the summer months Interviews with the Presbytery Staff were done by members of the Personnel Committee.

Reports of these Interviews were very positive and asked for ways we could be supportive to each of them.

The committee and the Budget and Finance Committee recommend no wage increases which were raised last year, except for the Administrative Assistant which will include Medical Insurance benefits. One half of this will be paid by Glen Avon Presbyterian Church where she also works.

Doug stated the Presbytery is very blessed to have a wonderful staff working and ministering to the Presbytery.

## Committee on Preparation for Ministry

**Lon Weaver, Chair**

Beverly Thompson, CRE, gave Lon Weaver's report on behalf of the Committee on Preparation for Ministry. She spoke on three of the items from the written report. The written report read the following:

At its September and October 2023 meetings, members of the Committee on Preparation for Ministry completed the following:

- Established which Elders of the Presbytery of Northern Waters (PNW) have been enrolled in the Synod of Lakes and Prairies "Academy" training program;
- Determined that Elder Andrew Macgregor (Ashland) and Lori Kangas-Olsen (Grand Rapids) are on the brink of completing their coursework in the Academy program;
- Interviewed Elder Andrew Macgregor (Ashland) and Elder Lori Kangas-Olsen (Grand Rapids) regarding their plans for being commissioned to ministries in the PNW;
- Communicated to Committee on Ministry Lori's and Andrew's hope for commissioning during the February 2024 presbytery meeting;
- Interviewed Jocelyn Langholz' request to be moved from the inquiry to the candidacy phase of her process of seeking ordination as a Minister of the Word and Sacrament in the PC(USA); and
- Endorsed by COM – and recommends at the October 2023 presbytery meeting – Jocelyn's request.

The three items presented by Beverly follows:

1. Beverly Thompson shared that CPM was ready to move forward with Jocelyn Langholz's move to the candidacy phase of her process of seeking ordination as a Minister of Word and Sacrament in the PC(USA) church. Beverly Thompson invited Jocelyn Langholz to share her Statement of Christian Faith. Jocelyn read her statement as requested by CPM. The floor was open for questions for Jocelyn.

Rev. Wendy Christianson, MoWS at Virginia, complimented her statement of faith.

Rev. Kathryn Bell, MoWS, chaplain of St. Louis County Jail, welcomed her to the women's clergy sisterhood.

Rev. Brett Foote, UPC Superior, asked theologically what "Barbie" quote inspired her.

Elder Barbra Meyer complimented her statement and blessed her as she moves forward with her process.

**MSC- The recommendation from Committee on Preparation to Presbytery to accept the request to move Jocelyn Langholz from the inquiry to the candidacy phase of her process of seeking ordination as a Minister of the Word and Sacrament in the PC(USA), as endorsed by COM. Jocelyn shared her Statement of Christ. Discussion followed with many positive statements regarding Jocelyn's statement of Christ. The Presbytery accepted the request unanimously.**

Beverly Thompson led a prayer for Jocelyn and her journey forward.

2. Beverly reported that Elders Andrew Macgregor of Ashland and Lori Kangas-Olsen of Grand Rapids are nearly finished with all of the course work required to become eligible to serve as commissioned ruling elders. CPM believes there is a strong possibility that they will both be commissioned to specific ministries at the February 2024 Stated Presbytery Meeting.
3. Beverly requested the nomination of Ordination readers.  
**MSC- The recommendation from the Committee on Preparation to the Presbytery to elect Rev. Dorothy Duquette, MOWS and Claudia Welty, RE of Duluth Glen Avon as Readers of Ordination was made by committee and carried by Presbytery.**

### Program Strategy

### Brett Foote and Jason Schiller, Co-Chairs

Jason Schiller was excused. Brett Foote reported on behalf of the Program Strategy committee. The written report follows:

September 18, 2023

Program strategy planned for the Fall Presbytery meeting by creating theme around Church Vitality. Discussion ensued and a decision was made to offer 5 “micro grants” from the Church Vitality Fund to folks at our October stated meeting. We will also put Grant Applications into the hands of each and every person who comes to the meeting.

Church Vitality Fund Requests- Two Fund requests were made by Community Presbyterian Church in Grand Rapids, MN. One was sent to council. The other, as it is less time sensitive, did not receive any discussion. The one sent to council was for a Presbytery wide youth retreat. There was a grant request from Phillips Presbyterian Church in Phillips, Wisconsin. The request had several missing components and inaccuracies. Program strategy co-chair Jason Schiller is reaching out on behalf of the committee to address our questions and concerns. There was also a request for time to either make a Return on Investment report following Phillips’ 50k grant they received several years ago or a presentation on their proposal if approved and sent to council. As it was not approved, we informed Rev. Matthew Arneson that First Phillips should make a Return on Investment report from their previous grant of 50k.

There was discussion about the philosophy behind the funds and how they’ve been used. We will seek to encourage churches to use said funds and make the application readily available.

Palestine, Israel, Jordan trip approved and sent on to council. Dates are January 20-31, 2025.

Meeting Adjourned.

Respectfully submitted by,  
Rev. Brett Foote

Brett noted that the Palestine, Israel, Jordan trip is on hiatus due to the current Israel-Palestine conflict and reality. Brett prayed for terrorist attacks, Palestine, and Israel.



Brett noted that Program Strategy plans to give five (5) \$1,000.00 grants today.

The floor was given to Matthew Arneson and Mark Distin of Phillips. They spoke on and presented to Presbytery a return of investment powerpoint. They emphasised where they are and where they are going.

#### **Approval of Reports of Council**

**Phil Peterson, Moderator**

**MSC- A motion to accept the reports of Council, Overtures and Bylaws, Personnel, Committee on Preparation for Ministry, and Program Strategy was made, seconded, and carried by Presbytery with no discussion.**

#### **Meal Blessing and Instructions**

**Don Putnam, Rice Lake**

Don Putnam spoke regarding the meal and offered instructions.

Phil Peterson blessed the meal with a Norwegian table prayer.

A meal break started at 11:15 a.m. and ended at 12:30 p.m.

#### **Mission Trip and Travel Reports**

**Richard Blood and Brett Foote**

Richard Blood, General Presbyter of Northern Waters, reported on the upcoming 2024 Mission trip. All are welcome. Additional information will be provided from the Presbytery office later this month.

The February 2024 Presbyterian Disaster Assistance (PDA) Mission Trip planning is underway. The Presbytery plans to assist those in Madisonville, KY following large destructive tornadoes.

Brett Foote reported that the plans for the Presbytery-wide Israel, Palestine, and Jordan trip are on hold. This opportunity will be open first to our churches and then the community. The maximum is 50 people, the ideal is 35.

Program Strategy and Council have endorsed a Presbytery wide trip to Israel, Palestine, and Jordan. The trip will tentatively take place January 20-31, 2025. The cost of the trip is \$2,550 (not counting cost of travel).

#### **Committee of Council Reports**

**Finance and Budget**

**Doug Workman, Chair**

Doug Workman, chair, reported on behalf of the Finance and Budget Committee. He gave thanks to Jay Wilkinson, Treasurer, for all of his hard work. The written report follows:

09/28/23

The committee met on August 17, 2023.

The Committee reviewed the report of Outside Accountants, Bauman Associates, Ltd.

This is the second year we have used this firm from Eau Claire. However, Jay had several

years of experience with them when he was Synod Treasurer and they agreed to a significantly lower fee. They reviewed our records for the year ending December 31, 2022, with the following final statement: "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." The Committee recommends that the Council accepts these statements and recommends that the Presbytery do the same at their next meeting.

Jay reviewed financial statements for the seven months ending July 31, 2023. Income is up from last year due primarily to a loss on investments for 2022 whereas we had a gain in the same period in 2023. Per capita receipts are close to last year-to-date, and mission is about \$1,000 higher. Expenses are below budget by almost \$22,000. Year-to-date shows a surplus of \$3,057 vs. budget-to-date deficit of \$16,429 and a deficit of 33,630 last year.

The 2024 budget draft prepared by Jay was discussed and the committee made several changes. The budget indicates an excess of expense over revenue of \$22,426. Due to the significant increase in the Consumer Price Index, the Committee, with concurrence from the Personnel Committee recommends no wage increases except for the Administrative Assistant which will include medical insurance benefits based on the recommendation of the Personnel Committee. Based on a trend of fewer requests for camping scholarships, the committee recommends reducing that line item to \$5,000 in 2024 and to set a maximum carry forward of \$5,000. [The Council decided to keep the amount at \$8,000.]

The recommendation by the Committee is an increase in member per capita apportionment for 2024 of \$1.00 and will be \$34.00. This would be in line with inflation over the past year of about 3%. The General Assembly has reduced their portion of per capita by 5 cents. The Committee wanted to maintain our past practice of setting per capita at an even dollar per member. The Committee recommends no change to the split of mission recommendation to the congregations (20% GA, 10% Synod, and 70% Presbytery). Obviously, this will not make up for the loss of membership of about 7% from last year.

The Committee recommends that the Council approve our draft 2024 budget and recommend that the Presbytery do the same at their next meeting. The Committee also recommends that the proceeds from the sale of the office building in Superior be invested in the New Covenant Funds-Balanced Growth Fund with the income used for operating expenses. [The last item was referred by Council to those working of the Manual of Operations]

The property and liability insurance policies held by the Presbytery were reviewed by committee and found to be adequate.

Respectfully Submitted,

Doug Workman

Discussion regarding the report occurred.

The following action was taken:

**MSC- The committee moved the approval of the Finance and budget report, which includes the acceptance of the report of the Outside Accountants, Bauman Associates, Ltd., the 2024 Proposed Budget, the increase of \$1.00, raising the amount from \$33.00 to \$34.00 per member to the membership per capita apportionment for 2024, and the financial statements. The committee moved the motion, and the Presbytery carried the motion.**

(The documentation for all of the financial reports in the above motion were converted from the original PDFs into this document for the purpose of minutes and follows. The remainder of this page is intentionally blank.)

**THE PRESBYTERY OF NORTHERN WATERS  
FINANCIAL STATEMENTS  
AND REVIEW REPORT OF INDEPENDENT  
CERTIFIED PUBLIC ACCOUNTANTS  
December 31, 2022**

**THE PRESBYTERY OF NORTHERN WATERS  
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# Bauman Associates

Certified Public Accountants & Advisors

Members of:

American Institute of  
Certified Public Accountants

Wisconsin Institute of  
Certified Public Accountants

## **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 organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year 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 company 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.

We are required to be independent of The Presbytery of Northern Waters and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### **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 be 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 for our conclusion.

We are required to be independent of The Presbytery of Northern Waters and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Eau Claire, WI 54701

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**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.

A handwritten signature in cursive script that reads "Bauman Associates, Ltd.".

CERTIFIED PUBLIC ACCOUNTANTS

Eau Claire, Wisconsin

April 04, 2023

**THE PRESBYTERY OF NORTHERN WATERS**  
**STATEMENT OF FINANCIAL POSITION**  
**December 31, 2022**

	<u>2022</u>
<b>ASSETS</b>	
Current Assets:	
Cash	\$ 86,598
Investments	405,812
Total Current Assets	<u>492,410</u>
Noncurrent Assets:	
Office Equipment and Building Improvements	106,936
Less Accumulated Depreciation	<u>(96,256)</u>
Net Property and Equipment	10,680
Investments	158,402
Total Noncurrent Assets	<u>169,082</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 661,492</u></b>
<b>LIABILITIES AND NET ASSETS</b>	
Current liabilities:	
Prepaid Per Capita/Mission-A/P Fund Payable	\$ 192
General Assembly Unified Mission Fund Payable	1,602
General Assembly Designated Mission Fund Payable	4,868
Christmas Joy Offering Fund Payable	2,443
One Great Hour of Sharing Fund Payable	900
Peace & Global Witness Offer Fund Payable	510
Theological Education Fund Payable	200
Synod Unified Mission Fund Payable	464
Total Current Liabilities	<u>11,179</u>
Net Assets:	
Without Donor Restrictions	<u>650,313</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 661,492</u></b>

The accompanying notes are an integral part of these statements.

See review report of independent certified public accountants.

**THE PRESBYTERY OF NORTHERN WATERS**

**STATEMENT OF ACTIVITIES**

**Year Ended December 31, 2022**

Support and Revenue:	2022
Per Capita	\$ 108,660
Presbytery Support	10,000
Mission Income	51,156
Other Income	198
Interest and Investment Income (Loss)	(63,940)
Total Support and Revenue	<u>106,074</u>
Expenses:	
Program services	
Mission	39,152
Local Church Support	91,455
General and Administrative Expense	78,932
Total Expenses	<u>209,539</u>
Change in Net Assets	(103,465)
NET ASSETS AT BEGINNING OF YEAR	<u>753,778</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 650,313</u></u>

The accompanying notes are an integral part of these statements.

See review report of independent certified public accountants.



**PRESBYTERY OF NORTHERN WATERS**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**Year Ended December 31, 2022**

	<u>2022</u>
Program Services:	
Mission:	
Care and Nurture	\$ 1,123
Nominating Committee	38
CPM/CRE	485
Mission Resale Items	794
Finance & Budget	34
Personnel	49
	<hr/>
Youth Triennium	2,000
Clearwater Forest	8,000
WhiteFish Cemetery Maintenance	500
Church Vitality	6,895
Leadership Schol/Speak	6,636
DE & RE Morris Memorials	1,000
Youth Camping	3,480
SDOP Education	3,000
Bicent CRE Training	2,431
Youth Triennium	300
Argetsinger	2,387
	<hr/>
	39,152
Local Church Support:	
Stated Clerk Salary	14,030
SC/MC SECA/FICA	1,073
Stated Clerk Travel	530
Pastoral Care Salary	14,030
Pastoral Care SECA/FICA	1,073
Pastoral Care Benefits	1,478
Pastoral Care Travel & Expens	2,922
Presbytery Meeting	4,263
GA Per Capita Apportionment	32,283
Synod Per Capita Apportionment	19,773
	<hr/>
	91,455
	<hr/>
Total Program Services	<u><u>\$ 130,607</u></u>

The accompanying notes are an integral part of these statements.  
See review report of independent certified public accountants.

**PRESBYTERY OF NORTHERN WATERS**  
**STATEMENT OF FUNCTIONAL EXPENSES (Continued)**  
**Year Ended December 31, 2022**

	2022
General and Administrative:	
General Presbyter Salary & Hsg	\$ 25,252
General Presbyter SECA/FICA	1,932
General Presbyter Trav&Expense	2,537
Bookkeeping	6,155
Treasurer/Chair F&B Travel	205
Audit Expense	3,750
Office Manager Salary	13,558
Office Manager FICA	1,037
Office Manager Benefits	1,458
Workers Compensation Insurance	1,414
Property & Liab Insurance	4,595
Utilities	5,967
Building Maintenance	382
Snow Removal/Lawn Care	1,020
Office Supplies	2,064
Postage	527
Telephone & ISP	2,162
Web site	114
Equipment Maintenance	350
Depreciation	4,453
	78,932
Total General and Administrative	\$ 78,932

The accompanying notes are an integral part of these statements.  
See review report of independent certified public accountants.

**THE PRESBYTERY OF NORTHERN WATERS**  
**STATEMENT OF CASH FLOWS**  
**Year Ended December 31, 2022**

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Cash flows from operating activities:	
Change in net assets	\$ (103,465)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Depreciation	4,453
Changes in operating assets and liabilities:	
(Increase) Decrease in Investments	64,510
Increase (Decrease) in Payables	<u>(1,969)</u>
Net cash provided by (used in) operating activities	<u>(36,471)</u>
 Net increase (decrease) in cash	 (36,471)
Cash, beginning of year	<u>123,069</u>
Cash, end of year	\$ <u>86,598</u>

The accompanying notes are an integral part of these statements.

See review report of independent certified public accountants.

**THE PRESBYTERY OF NORTHERN WATERS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2022**

**Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Purpose**

The Presbytery of Northern Waters ("the Presbytery") is a nonprofit organization and is a basic unit of the mission of the Presbyterian Church (USA) serving churches in northern Minnesota, northern Wisconsin, and a portion of the upper peninsula of Michigan. The organization was formed as a Minnesota nonprofit corporation on February 4, 1977. Its purposes are to support and equip local congregations; to support mission programs of its constituent churches; to support local churches and Presbytery education and action related to community, national, and international issues; and to support cooperative and ecumenical ministries and programs.

**Basis of Accounting**

The Presbytery's policy is to prepare its financial statements on the accrual basis of accounting using accounting principles generally accepted in the United States of America.

**Basis of Presentation**

The Presbytery is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

**Without Donor Restrictions**

This classification is used to account for resources that are currently available for use over which the Governing Board has discretionary control in carrying on the operations and purpose of the Presbytery.

**With Donor Restrictions**

This classification is used to account for resources whose use is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Presbytery. This classification also is used to account for resources that are required by the donor to be maintained in perpetuity by the Presbytery. The Presbytery has no net assets with donor restrictions at December 31, 2022.

**THE PRESBYTERY OF NORTHERN WATERS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2022**

**Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) Use**

**of Estimates**

The preparation of financial statements in conformity with the accrual basis of accounting requires the Presbytery's management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Cash and Cash Equivalents**

The Presbytery considers cash to include undeposited and demand deposit account balances located at financial institutions.

**Support and Revenue**

Contributions are available for unrestricted use in the year received unless specifically restrict by the donor.

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires, the net assets with donor restrictions are reclassified to net assets without donor restrictions. There were no net assets with donor restrictions as of December 31, 2022.

**Liquidity**

The Presbytery is substantially supported by unrestricted contributions from various churches and individuals. There are very seldomly any contributions made with donor restrictions. A donor's restriction requires resources to be used in a particular manner or in a future period. The Presbytery maintains sufficient resources to operate its office and fulfill its missions. As part of The Presbytery's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Presbytery does have funds held in investment accounts that could be drawn upon in the event of financial distress or an immediate liquidity need resulting from events outside the typical life cycle of converting financial assets to cash or settling financial liabilities.

**THE PRESBYTERY OF NORTHERN WATERS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2022**

**Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Functional Expenses**

Expenses incurred and paid for, which are for a specific function, are assigned directly to that function by the Presbytery management. Expenses that affect more than one specific function are allocated among the functions in a manner to reflect fair breakdown of expense by function.

**Property, Equipment, and Depreciation**

Expenditures for property and equipment in excess of \$2,500 are capitalized at cost. The fair value of donated property is similarly capitalized. Depreciation is provided on the straight-line method over the estimated useful lives of the assets. When property is retired or disposed of, the cost and related accumulated depreciation are removed from the accounts. The cost of maintenance and minor replacements is expensed as incurred.

**Investments**

Investments are generally recorded at fair value based upon quoted market prices, when available, or estimates of fair value. Donated assets are recorded at fair value at the date of donation, or, if sold immediately after receipt, the amount of sales proceeds received (which are considered a fair measure of the value at the date of donation). Those investments for which fair value is not readily determinable are carried at cost or, if donated, at fair value at the date of donation, or if no value can be estimated, at a nominal value. Investment income or loss and unrealized gains or losses are included in the statements of activities unless the income or loss is restricted by donor or law. Any realized gains and losses as well as unrealized and reinvested dividends are included in investment income on the statement of activities.

Investments, in general are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with various investments, it is reasonably possible that changes in the values of certain investments will occur in the near term and that such changes could materially affect the amounts reported on the financial statements.

**THE PRESBYTERY OF NORTHERN WATERS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2022**

**Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Fair Value Measurements**

The Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the FASB ASC are described below:

Level 1     Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2     Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the assets or liabilities have a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3     Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

**THE PRESBYTERY OF NORTHERN WATERS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2022**

**Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Fair Value Measurements (Continued)**

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022.

*Mutual Funds:* Valued at the daily closing price as reported by the fund. Mutual funds held by the Presbytery are open-end mutual funds that are registered with the Securities Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Presbytery are deemed to be actively traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Presbytery believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

**Income Taxes**

The Presbytery of Northern Waters is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and similar state provisions. However, income from certain activities, if any, not directly related to the Organization's exempt purpose would subject the Organization to taxation as unrelated business income. Tax years prior to 2016 are no longer open for examination by the taxing authorities.

**Management review**

In preparing these financial statements, the Presbytery has evaluated events and transactions for potential recognition or disclosure through April 04, 2023, the date the financial statements were available to be issued.



**THE PRESBYTERY OF NORTHERN WATERS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
December 31, 2022

**Note 2 INVESTMENTS**

Short-term investments consist of marketable securities measured at fair value and consist of the following which are all deemed to be Level 1 investments in the fair value hierarchy:

	2022
Missions:	
Balanced Income Fund	\$ 64,091
Balanced Growth Fund	78,886
	<u>142,977</u>
New Church Development:	
Balanced Income Fund	145,516
Balanced Growth Fund	47,570
	<u>193,086</u>
Camp Galilee Trust Fund:	
Balanced Income Fund	<u>69,749</u>
Total	<u><u>\$ 405,812</u></u>

Long-term investments consist of notes receivable related to the Presbyterian Church (USA) Investment and Loan Program, Inc. These are carried at cost by the Presbytery.

	2022
60 month 2.08% fixed rate due 12/3/24	\$ 15,000
60 month 1.74% adjustable rate due 12/3/24	15,000
60 month 2.32% fixed rate due 10/8/23	65,226
60 month 1.78% adjustable rate due 10/8/23	<u>63,176</u>
Total	<u><u>\$ 158,402</u></u>

**THE PRESBYTERY OF NORTHERN WATERS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2022**

**Note 3 PROPERTY AND EQUIPMENT**

Property and equipment consist of the following as of December 31, 2022:

	<u>2022</u>
Office Equipment	\$ 28,337
Building Improvements	<u>78,599</u>
 Total Property and Equipment	 106,936
Less - Accumulated Depreciation	<u>96,256</u>
 Net Property and Equipment	 <u><u>\$ 10,680</u></u>

Office equipment is depreciated on a 5-year estimated life and building improvements on a 20-year estimated life.

**Note 4 COMPENSATED ABSENCES**

Employee's compensated absences are on a "use it or lose it" type policy. Since there is no carryover of unused compensated absences at the end of the year, there is no resulting liability.

**Note 5 PENSION PLAN**

The Presbytery makes contributions to the national Board of Pensions of the Presbyterian Church (USA), a fully independent organization, to cover employer pension contributions for all eligible employees. The eligible employees covered under the national defined benefit pension plan currently do not include anyone because there are no employees that work at least 20 hours per week, which is one of the criteria to become eligible.

**THE PRESBYTERY OF NORTHERN WATERS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
December 31, 2022

**Note 6 NET ASSETS WITHOUT DONOR RESTRICTIONS AND DESIGNATIONS**

The Presbytery's board has established several designated funds and other reserves all of which are without donor restrictions. These amounts are included in net assets without donor restrictions for the following purposes:

	<u>2022</u>
Church Vitality	\$ 237,150
Admin Commission - Ironwood	2,084
Leadership Scholarship/Speaker	26,132
COM Care & Nurture	3,877
Seminary Debt Assistance Grants	56,321
Reserve for Legal Fees	1,500
Revolving Loan Funds	80,000
PNW Peace Projects	10,082
Seminarian Scholarships	1,306
Memorials	1,676
Camping Scholarships	7,821
SDOP Education	1,119
Reserve for Mission Trips	4,684
Bicentennial CRE Training	2,431
Youth Triennium Reserve	<u>5,189</u>

**Note 7 RELATED PARTY TRANSACTIONS**

As mentioned in Note 10, the Presbytery is contingently liable to the Presbyterian Church (USA) for a loan that was for Community Presbyterian Church located in Grand Rapids, MN. This contingent liability creates a related party transaction with Community Presbyterian Church and the Presbyterian Church (USA), which the Presbytery is a mid-council of.

**THE PRESBYTERY OF NORTHERN WATERS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2022**

**Note 8 LIQUIDITY**

The following make up financial assets and liquidity resources as of December 31, 2022, which are available within one year for general expenditure, such as operating expenses and capital expenditures.

Financial Assets, at year end*	\$ 650,812
Less: Financial assets unavailable for general expenditures within one year, due to:	
Investments held in time in restricted investments	(158,402)
Board designated funds and reserves	<u>(540,133)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$(47,723)</u>

\*Total assets, less nonfinancial assets (e.g. loan receivable, property and equipment)

**Note 9 CONCENTRATIONS**

During the year ended December 31, 2022, the Presbytery did not at any time have cash balances in excess of \$250,000 per account, which is the amount insured by the Federal Deposit Insurance Corporation (FDIC).

During the year ended December 31, 2022, the Presbytery had funds in various investment accounts that consisted of seven separate accounts. All these funds are invested in New Covenant Funds as outlined in Note 2. The Securities Investor Protection Corporation (SIPC) insures account balances over \$500,000 and the Presbytery did not exceed this amount during the year.

**THE PRESBYTERY OF NORTHERN WATERS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2022**

**Note 10 CONTINGENT LIABILITIES**

The Presbytery is contingently liable to the Presbyterian Church (USA) for the following loans:

\$ 317,196 Community Presbyterian Church, Grand Rapids, MN (Note Date: 11/24/2009)

\$ 26,891 Lakeside Presbyterian Church, Duluth, MN (Note Date: 8/12/2021)

The Presbytery is contingently liable to the Presbyterian Church (USA) if the following properties are closed or sold:

\$ 3,235 First Presbyterian Church, Virginia

\$ 3,919 First Presbyterian Church, Virginia

\$ 1,997 Higgins ML Presbyterian Church, Keewatin, Minnesota

\$ 2,000 Community Presbyterian Church, Calumet, Minnesota

The Presbytery is also guarantor of a loan from Community Financial Bank in Prentice, WI that was loaned to the First Presbyterian Church in Phillips, WI. The loan originated on April 3, 2019 and as of December 31, 2022 the loan balance was \$284,576.

Presbytery of Northern Waters  
Statement of Activities  
For the Nine Months Ending September 30, 2023

		Current	Year to	Budget	Annual	Budget	Last
		Month	Date	to Date	Budget	Remain	Year to
							Date
<b>INCOME</b>							
4001	Per Capita Apportionm	\$ 3,980.08	79,641.31	\$ 86,056	114,741	(35,100)	80,252
4002	Prior Year Per Capita	384.00	8,651.00	0	0	8,651	4,867
4050	CPS Staff Support	833.34	7,500.06	7,500	10,000	(2,500)	7,500
4101	Presbytery Mission Inc	2,118.33	26,105.57	33,750	45,000	(18,894)	28,048
4305	From Camp Galilee Fu	0.00	0.00	2,250	3,000	(3,000)	0
4401	Interest-Operating Fun	80.03	277.70	38	50	228	34
4402	Interest/Mission Fund	157.28	13,739.68	7,500	10,000	3,740	(29,459)
4410	Miscellaneous Revenue	0.00	20.00	0	0	20	13
Total Income		7,553.06	135,935.32	137,094	182,791	(46,856)	91,255
<b>OPERATING EXPENSES</b>							
Resource Person							
5010	Genl Presbyter Salary	2,272.68	20,454.12	20,454	27,272	6,818	18,939
5015	Genl Presbyter SECA/F	173.86	1,564.74	1,565	2,086	521	1,449
5020	Genl Presbyter Benefits	0.00	542.42	750	1,000	458	0
5050	Genl Presbyter Trav&E	1,109.55	2,601.31	3,750	5,000	2,399	1,217
Total Resource Person		3,556.09	25,162.59	26,519	35,358	10,195	21,605
Stated Clerk							
5110	Stated Clerk Salary	1,262.68	11,364.12	11,364	15,152	3,788	10,523
5115	SC/MC SECA/FICA	96.60	869.38	869	1,159	290	805
5120	Stated Clerk Benefits	0.00	0.00	750	1,000	1,000	0
5150	Stated Clerk Travel	0.00	766.16	1,125	1,500	734	492
Total Stated Clerk		1,359.28	12,999.66	14,108	18,811	5,811	11,820
Pastoral Care							
5310	Pastoral Care Salary	1,262.68	11,364.12	11,364	15,152	3,788	10,523
5315	Pastoral Care SECA/FI	96.60	869.38	869	1,159	290	805
5320	Pastoral Care Benefits	0.00	747.63	750	1,000	252	478
5350	Pastoral Care Travel &	56.41	942.20	2,250	3,000	2,058	1,664
Total Pastoral Care		1,415.69	13,923.33	15,233	20,311	6,388	13,470
Office Manager							
5410	Office Manager Salary	1,101.60	10,557.00	12,173	16,230	5,673	10,073
5413	Office Mgr Flex Spend	0.00	0.00	375	500	500	0
5415	Office Mgr FICA	84.28	807.61	931	1,242	434	771
5420	Office Mgr Benefits	110.16	1,521.70	1,217	1,623	101	905
5450	Office Mgr Trav&Expe	0.00	120.52	225	300	179	0
Total Admin Assistant		1,296.04	13,006.83	14,921	19,895	6,888	11,749
Treasurer							
5210	Bookkeeping	465.06	4,185.40	4,185	5,580	1,395	3,875
5250	Treasurer/Chair F&B T	0.00	0.00	225	300	300	206
5270	Audit Expense	0.00	3,750.00	2,813	3,750	0	0
Total Treasurer		465.06	7,935.40	7,223	9,630	1,695	4,081
Insurance							
5510	Workers Compensation	(128.00)	(128.00)	750	1,000	1,128	713
5520	Property & Liab Insura	1,257.25	3,771.75	3,000	4,000	228	3,338
Total Insurance		1,129.25	3,643.75	3,750	5,000	1,356	4,051
Presbytery Office Expenses							
5610	Office Rent	500.00	4,500.00	0	0	(4,500)	0
5611	Utilities	0.00	2,220.61	3,000	4,000	1,779	5,056
5612	Building Maintenance	25.00	182.37	375	500	318	254
5613	Snow Removal/Lawn C	0.00	0.00	2,400	3,200	3,200	1,020
5615	Office Cleaning	0.00	0.00	75	100	100	0

Presbytery of Northern Waters  
Statement of Activities  
For the Nine Months Ending September 30, 2023

		Current Month	Year to Date	Budget to Date	Annual Budget	Budget Remain	Last Year to Date
5620	Office Supplies	0.00	708.16	900	1,200	492	488
	5630 Postage		238.31	563	750	512	466
5640	Telephone & ISP	0.00	1,665.76	1,575	2,100	434	1,951
5645	Website	0.00	186.00	188	250	64	114
5650	New Equipment	0.00	0.00	563	750	750	0
5660	Equipment Maintenanac	0.00	134.90	750	1,000	865	33
5670	Miscellaneous	0.00	0.00	225	300	300	0
5695	Depreciation	0.00	0.00	3,600	4,800	4,800	0
Total Pres Office Expe		544.99	9,836.11	14,214	18,950	9,114	9,382
Presbytery Judicatory							
5710	Presbytery Meeting	0.00	231.84	1,875	2,500	2,268	1,500
5720	Moderator/Commission	0.00	0.00	750	1,000	1,000	0
5730	Presbytery Leadership	0.00	0.00	750	1,000	1,000	0
Total Presbytery Judica		0.00	231.84	3,375	4,500	4,268	1,500
Presbytery Committees/Programs							
Total Pres Committees/		0.00	0.00	0	0	0	0
Other Expenses							
5920	Legal Fees	0.00	10.00	0	0	(10)	0
5930	Administrative Commi	0.00	345.30	75	100	(245)	0
Total Other Expenses		0.00	355.30	75	100	(255)	0
Per Capita Apportionment							
5990	GA Per Capita Apporti	2,854.04	25,686.36	25,686	34,248	8,562	24,212
	5995 Synod Per Capita Appo		14,342.67	14,343	19,124	4,781	14,829
Total Per Capita Appor		4,447.67	40,029.03	40,029	53,372	13,343	39,041
Total Operating Expens		14,214.07	127,123.84	139,447	185,927	58,803	116,699
<b>PROGRAM &amp; MISSION EXPENSES</b>							
Committee on Ministry							
6010	Committee on Ministry	0.00	0.00	375	500	500	0
6060	Sexual Misconduct Res	0.00	0.00	150	200	200	0
6080	Care and Nurture	0.00	500.00	1,125	1,500	1,000	0
Total COM		0.00	500.00	1,650	2,200	1,700	0
Committeeon Preparation for Ministry							
6130	Preparation for Ministr	0.00	0.00	75	100	100	0
6145	CPM/CRE	0.00	0.00	1,875	2,500	2,500	485
Total CPM		0.00	0.00	1,950	2,600	2,600	485
Nominating Committee							
6110	Nominating Committee	0.00	0.00	75	100	100	38
Total Nominating Com		0.00	0.00	75	100	100	38
Programs							
6170	Mission Resale Items	426.67	396.48	150	200	(196)	1,604
Total Programs		426.67	396.48	150	200	(196)	1,604
Camping							
	6430 Youth Triennium		1,500.03	1,500	2,000	500	1,500
6440	Camping Scholarships	666.67	6,000.03	6,000	8,000	2,000	0
6450	Clearwater Forest	0.00	8,000.00	6,000	8,000	0	8,000
Total Camping		833.34	15,500.06	13,500	18,000	2,500	9,500
Program Strategy							

Presbytery of Northern Waters  
Statement of Activities  
For the Nine Months Ending September 30, 2023

		Current Month	Year to Date	Budget to Date	Annual Budget	Budget Remain	Last Year to Date
6210	Program Strategy Com	0.00	0.00	75	100	100	0
6220	Program Resources	0.00	0.00	375	500	500	0
	Total Program Strategy Structure	0.00	0.00	450	600	600	0
	Total Structure	0.00	0.00	0	0	0	0
Council Programs & Committees							
6310	Overtures & Bylaws	0.00	0.00	37	50	50	0
6330	Council Meeting Expen	0.00	0.00	375	500	500	0
6340	Finance & Budget	0.00	34.34	56	75	41	34
6350	Personnel	0.00	32.30	75	100	68	49
6360	PNW Representation	0.00	0.00	75	100	100	0
	Total Council Program	0.00	66.64	618	825	758	83
6620	WhiteFish Cemetery M	0.00	500.00	375	500	0	500
	Total Program & Missi	1,260.01	16,963.18	18,768	25,025	8,062	12,210
	Total Expenses	15,474.08	144,087.02	158,215	210,952	66,865	128,909
	TOTAL OPERATING	\$ (7,921.02)	(8,151.70)	\$ (21,121)	(28,161)	20,009	(37,654)



Presbytery of Northern Waters  
Budget Worksheet  
Including Eight Months Ending August 31, 2023

			2021 12	2022 12	2022	2023	2023	2024
			Mo.	Mo	Budget	Year to Date	Annual Budget	Proposed Budget
<b>INCOME</b>								
4001	Per Capita Apportionment		115,831	103,665	113,210	75,661	114,741	110,058
4002	Prior Year Per Capita		7,991	4,995	0	8,267	0	0
4050	CPS Staff Support		10,000	10,000	10,000	6,667	10,000	10,000
4101	Presbytery Mission Income		47,262	42,262	45,000	23,987	45,000	43,000
4305	From Camp Galilee Fund		0	0	3,000	0	3,000	3,000
4401	Interest-Operating Fund		32	64	750	198	50	100
4402	Interest/Mission Fund		18,963	(21,680)	12,000	13,582	10,000	16,000
4410	Miscellaneous Revenue		420	198	200	20	0	0
<b>Total Income</b>			<b>200,499</b>	<b>139,504</b>	<b>184,160</b>	<b>128,382</b>	<b>182,791</b>	<b>182,158</b>
<b>OPERATING EXPENSES</b>								
Presbytery Resource Person								
5010	Genl Presbyter Salary & Hsg		25,789	25,252	25,252	18,181	27,272	27,272
5015	Genl Presbyter SECA/FICA		1,973	1,932	1,932	1,391	2,086	2,086
5020	Genl Presbyter Benefits		125	0	1,000	542	1,000	1,000
5050	Genl Presbyter Trav&Expense		3,046	2,537	7,500	1,492	5,000	5,000
Total Executive Presbyter			30,933	29,721	35,684	21,606	35,358	35,358
Stated Clerk								
5110	Stated Clerk Salary		13,755	14,030	14,030	10,101	15,152	15,152
5115	SC/MC SECA/FICA		1,044	1,073	1,073	773	1,159	1,159
5120	Stated Clerk Benefits		0	0	1,000	0	1,000	1,000
5150	Stated Clerk Travel		0	530	3,000	766	1,500	1,500
Total Stated Clerk			14,799	15,633	19,103	11,640	18,811	18,811
Treasurer								
5210	Bookkeeping		5,682	6,155	5,167	3,720	5,580	6,180
5250	Treasurer/Chair F&B Travel		198	206	500	0	300	300
5270	Audit Expense		4,400	3,750	4,400	3,750	3,750	3,750
Total Treasurer			10,280	10,111	10,067	7,470	9,630	10,230
Presbyter for Pastoral Care								
5310	Pastoral Care Salary		13,755	14,030	14,030	10,101	15,152	15,152
5315	Pastoral Care SECA/FICA		1,016	1,073	1,073	773	1,159	1,159
5320	Pastoral Care Benefits		650	1,478	1,000	748	1,000	1,000
5350	Pastoral Care Travel & Expens		1,215	2,922	3,500	886	3,000	2,000
Total Pastoral Care			16,636	19,503	19,603	12,508	20,311	19,311
Administrative Assistant								
5410	Office Manager Salary		12,256	13,558	15,028	9,455	16,230	19,656
5413	Office Mgr Flex Spending		670	0	500	0	500	0
5415	Office Mgr FICA		943	1,037	1,150	723	1,242	1,504
5420	Office Mgr Benefits		2,345	1,458	1,503	1,412	1,623	8,062
5450	Office Mgr Trav&Expense		0	0	300	121	300	300
Total Administrative Assistant			16,214	16,053	18,481	11,711	19,895	29,522
Insurance								
5510	Workers Compensation Insurance		726	1,414	1,000	0	1,000	1,500

Presbytery of Northern Waters  
Budget Worksheet  
Including Eight Months Ending August 31, 2023

		2021 12	2022 12	2022	2023	2023	2024
		Mo.	Mo	Budget	Year to Date	Annual Budget	Proposed Budget
5520	Property & Liab Insurance	4,015	4,595	3,000	2,515	4,000	3,000
	Total Insurance	4,741	6,009	4,000	2,515	5,000	4,500
Presbytery Office Expenses							
5610	Office Rent	0	0	0	4,000	0	6,000
5611	Utilities	3,424	5,967	3,700	2,221	4,000	0
5612	Building Maintenance	361	382	500	157	500	0
5613	Snow Removal/Lawn Care	1,360	1,020	3,200	0	3,200	0
5615	Office Cleaning	0	0	100	0	100	0
5620	Office Supplies	1,089	2,064	1,300	708	1,200	1,400
5630	Postage	1,045	527	700	218	750	750
5640	Telephone & ISP	2,539	2,162	2,100	1,666	2,100	1,000
5645	Website	278	114	250	186	250	200
5650	New Equipment	0	0	750	0	750	750
5660	Equipment Maintenance	403	350	1,000	135	1,000	250
5670	Miscellaneous	0	0	300	0	300	250
5695	Depreciation	4,976	4,453	4,800	0	4,800	1,000
	Total Pres Office Expenses	15,475	17,039	18,700	9,291	18,950	11,600
Presbytery Judiciary							
5710	Presbytery Meeting	76	4,263	2,500	232	2,500	3,500
5720	Moderator/Commissions/Misc	614	0	1,500	0	1,000	1,000
5730	Presbytery Leadership Expense	0	0	1,000	0	1,000	1,000
	Total Presbytery Judiciary	690	4,263	5,000	232	4,500	5,500
Other Expense							
5920	Legal Fees	4,972	0	0	10	0	0
5930	Administrative Commissions	53	0	0	345	100	500
	Total Other Expense	5,025	0	0	355	100	500
Per Capita Apportionment							
5990	GA Per Capita Apportionment	33,477	32,283	32,418	22,832	34,248	31,723
5995	Synod Per Capita Apportionment	20,504	19,773	19,855	12,749	19,124	17,804
	Total Per Capita Apportionment	53,981	52,056	52,273	35,581	53,372	49,527
	Total Operating Expenses	168,774	170,388	182,911	112,909	185,927	184,859

PROGRAM & MISSION EXPENSES

Committee on Ministry

6010	Committee on Ministry	117	0	500	0	500	250
6060	Sexual Misconduct Response Com	0	0	200	0	200	100
6080	Care and Nurture	1,500	1,123	1,500	500	1,500	1,000
	Total COM	1,617	1,123	2,200	500	2,200	1,350

Presbytery Committees/Programs

6110	Nominating Committee	0	38	100	0	100	100
6130	Preparation for Ministry	0	0	200	0	100	100
6145	CPM/CRE	0	485	1,000	0	2,500	1,000
6147	CRE Luncheons	0	0	500	0	0	0

Presbytery of Northern Waters  
Budget Worksheet  
Including Eight Months Ending August 31, 2023

			2023	2023	2024
			Year to	Annual	Proposed
			Date	Budget	Budget
	2021 12	2022 12	2022		
	Mo.	Mo	Budget		
6170 Mission Resale Items	145	794	200	(30)	200
Total Pres Committees/Programs	145	1,317	2,000	(30)	2,900
Program Strategy					
6210 Program Strategy Committee	0	0	100	0	100
6220 Program Resources	0	0	500	0	500
Total Program Strategy	0	0	600	0	600
Council Programs & Committees					
6310 Overtures & Bylaws	0	0	50	0	50
6330 Council Meeting Expense	0	0	500	0	500
6340 Finance & Budget	38	34	75	35	75
6350 Personnel	0	49	100	32	100
6360 PNW Representation	0	0	100	0	100
6380 Commissioner Orientation	0	0	250	0	0
Total Council	38	83	1,075	67	825
Camping					
6430 Youth Triennium	2,000	2,000	2,000	1,334	2,000
6440 Camping Scholarships	8,000	0	8,000	5,333	8,000
6450 Clearwater Forest	8,000	8,000	8,000	8,000	8,000
Total Camping	18,000	10,000	18,000	14,667	18,000
Other					
6610 University Campus Ministry	0	0	1,300	0	0
6620 WhiteFish Cemetery Maintenance	500	500	500	500	500
Total Other	500	500	1,800	500	500
Total Program & Mission Expenses	20,300	13,023	25,675	15,704	25,025
<b>Total Expenses</b>	<b>189,074</b>	<b>183,411</b>	<b>208,586</b>	<b>128,613</b>	<b>210,952</b>
<b>TOTAL OPERATING &amp; MISSIO</b>	<b>11,425</b>	<b>(43,907)</b>	<b>(24,426)</b>	<b>(231)</b>	<b>(25,426)</b>
<b>Per Capita History</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	
Membership for per capita	3,728	3610	3477	3,237	
Percentage change in membership	-6.8%	-3.2%	-3.7%	-6.9%	
GA portion	8.98	8.98	9.85	9.80	
Synod portion	5.50	5.50	5.50	5.50	
Presbytery portion	17.52	17.52	17.65	18.70	
Total Per Capita Apportionment	\$32.00	\$32.00	\$33.00	\$ 34.00	
PNW portion of Per Capita	\$65,315	\$63,247	\$ 61,369	\$ 60,532	

**Committee on Ministry**

**Corey Larsen and Robyn Weaver, Co-Chairs**

Corey Larsen reported on behalf of the committee. The committee gave thanks for the leadership and ministry of those in the Presbytery.

Corey recognized the following outgoing members of committees:

**Recognition of Outgoing Council and Committee Members**

Thank you to everyone serving on the Presbytery Council and Committees. A sincere thank you to the following members as they finish their time on committees.

**Presbytery Council:**

Council Chair: Rev. James Deters

Personnel Chair: Rev. Doug Workman

**Finance and Budget:**

Tim Nieman, Elder of Eau Claire First, passed away July 23, 2023.

**Overtures and Bylaws:**

Rev. Timm High, accepted a call in Utah.

**Personnel:**

Rev. Doug Workman, Chair, completed two terms.

**Committee on Ministry:**

Rev. Dianna Bell, completed term.

Phil Peterson, Elder of Bayfield, completed two terms.

**Committee on Preparation for Ministry:**

Leslie Anderson, Elder of Brule, former CRE of Pioneer Parish, completed two terms.

Dorothy Duquette recognized those celebrating an anniversary in increments of five (5) years:

### Recognition of Ordinations

First Name	Last Name	Ordination Date	Presbytery of Ordination	Anniversary Year
Ruth	Andersen			
Matthew	Arneson	11/12/1989	Lake Huron	34
Duane	Aslyn			
Lindsay Louise	Biddle	11/30/1991	Twin Cities Area	32
<b>Dianna</b>	<b>Bell</b>	<b>7/1/1973</b>	<b>National Capitol Union</b>	<b>50</b>
Kathryn	Bell	3/3/2009	Missouri Union	14
Richard	Blood	3/22/1992	Northern Waters	31
Duane	Brown	6/28/1987	Washington	36
Barry	Boyer	9/26/1971	Chippewa	52
<b>Don</b>	<b>Bump</b>	<b>7/26/1959</b>	<b>Nebraska City</b>	<b>40</b>
Bruce C	Calbreath	3/1/1964	North Central Iowa	59
<b>E. Bradley</b>	<b>Carloss</b>	<b>4/27/1983</b>	<b>Northern Waters</b>	<b>40</b>
<b>Wendy</b>	<b>Christionson</b>	<b>5/13/2018</b>	<b>Utah</b>	<b>5</b>
Peggy	Cooper	6/8/1977	United Methodist	46
		7/15/1986	Received to Presbytery	
Frank S	Davis	2/21/1982	Pittsburgh	41
Nancy	Deever			
James F	Deters	11/4/2001	North Central Iowa	22
Dorothy	Duquette	3/15/1997	Northern Waters	26
Cheryl	Fleckenstein			
Brett	Foote	6/2/2019	Donegal	4
David	Gabiel	7/13/1969	Duluth	54
Paula	Gaboury		Temp Relation	
<b>John</b>	<b>Gibbs</b>	<b>1/29/1978</b>	<b>Great Rivers</b>	<b>45</b>
Robert (Bob)	Goodin	11/18/2007	Cascades	16
Susan	Goodin	12/6/1992	Cascades	31
David	Gutherie	10/22/1967	Carlisle	56
Janelle	Harrison	10/21/1984	Los Ranchos	39
Ron	Henely	10/8/1989	Central Nebraska	34
Robert	Hickman	6/28/1964	Mancato	59
Timm	High	9/28/1986	Lake Huron	37
Charles	House	6/1/1955	Nebraska City	68
Joel	Huenemann	11/1/1974	Chippewa	49
Sharon	Johnson	1/4/1981	San Fernando	42
Kari	Jutila	10/18/1987	Northern Plains	36
Jeremiah	Knabe	2/27/2011	Minnesota Valleys	12
<b>Kate</b>	<b>Kolmodin</b>	<b>1/14/2018</b>	<b>Western Reserve</b>	<b>5</b>
Corey	Larsen	9/28/2014	Northern Waters	9
Lawrence	Lee	5/30/1997	United Methodist	26
Elizabeth	Liebenstein	7/8/1990	Twin Cities Area	33
Robert	Light	7/6/1976		47

### Recognition of Ordinations

First Name	Last Name	Ordination Date	Presbytery of Ordination	Anniversary Year
Aaron LeRoy	Lofgren		ELCA	
Fredrick (Rick)	Mann			
<b>John</b>	<b>Mann</b>	<b>5/26/1983</b>	<b>Northern Waters</b>	<b>40</b>
Terry	Muck			
Donald	Nickolson		UMC Temp	
Eric	Nielsen	6/2/1991	North Central Iowa	32
Chips	Paulson	10/12/1986	Pacific	37
<b>Ken</b>	<b>Ribe</b>	<b>6/11/1978</b>		<b>45</b>
Darrel	Robertson	3/1/1977	Minnesota Valleys	46
Paul	Scaringi		Temp Relation	
Karen	Schuder	2/12/1995	Twin Cities Area	28
Jason	Schiller	9/20/2014	Southeastern Illinois	9
Kathryn C	Smith	9/15/1996	Twin Cities Area	27
Kate	Stangl	7/13/1980	Des Moines	43
C Arlin	Talley	6/19/1977	South Dakota	39
		9/10/1988	removed	
		2/7/1995	restored	
Kerry	Tomhave	10/1/1989	Twin Cities Area	34
Roger	Waid	12/27/1966	Minneapolis	57
Kathryn Reid	Walker	3/18/2007	Twin Cities Area	16
M. Lon	Weaver	5/24/1987	Kiskiminetas	36
Robyn	Weaver	1/14/1990	Pittsburgh	33
Doug	Workman	8/18/1985	Chicago	38
<b>John</b>	<b>Yingling</b>	<b>2/5/1978</b>		<b>45</b>

### Recognition of Certified Ruling Elders

First Name	Last Name	Commissioning Date	Church Commissioned to	Anniversary Year
Leslie	Anderson		not serving	
Debra	Emery		not serving	
<b>Chip</b>	<b>Holt</b>	<b>10/26/2018</b>	<b>Bemidji</b>	<b>5</b>
Katie	Larson	10/21/2011	Hibbing	12
Sharron	Lewis	7/1/2005	Bowstring	18
Cindy	Martinson		not serving	
Mary	Schidler	8/1/2019	Grand Rapids	4
<b>Beverly</b>	<b>Thompson</b>	<b>2/16/2008</b>	<b>Maplewood Parish</b>	<b>15</b>
Mary	Voss		not serving	
Edward	Williams	5/6/2023	Chippewa Falls	<1

### Ruling Elders in Training

First Name	Last Name
Lori	Kangas-Olson
Andrew	MacGregor

Rev. Eric Peterson, Mantowish Waters' new pastor, was also recognized as he will be celebrating five years.

The committee brought three actions to the Presbytery. Those actions follow.

1. The acceptance of the 2023 Annual Salary Reports. The report follows.  
**MSC- A motion to accept the 2023 Annual Salary Reports as written (see pages...) was moved by committee and carried by the Presbytery. There was no discussion.**
2. The Proposed Minimum Salary Standards for 2024. The report follows.  
**MSC- A motion to accept the Proposed Minimum Salary Standards for 2024, as written, was made by the committee and carried by the Presbytery. There was no discussion.**
3. The acceptance of the contract between Dewey Johnson and Rice Lake Presbyterian Church.  
**MSC- A motion to accept the contract between Dewey Johnson and Rice Lake Presbyterian Church of Rice Lake, WI in the role of Covenant Pastor, was made by Corey Larsen, seconded by Wendy Christiansen, and carried by Presbytery. There was no discussion.**

Covenant Pastor Working Agreement

Between: United Presbyterian Church of Rice Lake, Wisconsin and  
Rev. Dewey Johnson

Title: Covenant Pastor

Time Expectations: 40 hours/average working week

Remuneration

Cash Salary: \$26,000/year

Other Allowances: \$30,000/year for  
housing/utilities/furnishing

Totaling: \$56,000.00/year

Automobile (IRS Business Standard Mileage Rate): up to  
\$3,200.00/year

Benefits: full pension per Board of Pension  
Requirements

Paid Vacation Leave: 4 full weeks/ year

Continuing education: \$1000.00/year

Paid Continuing education Leave: 2 weeks annually.

Duration: December 1, 2023 – November 30, 2024

Effective: 12 months, renewable/extendable up to 3 years

[illegible][illegible]



Eccelesiastical Designation		Location/Serving		Full Time/Part Time		Years of Service to PWW		Compensation included in Effective Salary										Compensation Not Included in Effective Salary																									
Minister Name								Annual Cash Salary		Housing, Utility & Furn. Allowance		Emp Ovc. Cont. costs, injury, equity allowance		Bonuses, Gifts, Unrecovered Allowance		Other Allow./Med. ded. SECA in excess of 500		Maine Amount		Total Effective Salary		Benefit Plan Dues		Continuing Ed. Reimbursement		Auto Expenses		Business & Professional Expenses		SECA Tax Allowance		Group Plan/Med. ded. co-in & dental		Other Touchered Allowances		Vacation Time 2022		Vacation Time 2023		Study Leave (days/weeks)		Study Leave	

**Authorized Eccelesiastical Occupational Designations**

101 - Particular Church Pastor or Co-Pastor

191 - Designated Pastor

701 - Serving Other Institutions- Pastor/Chaplain

105 - Interim

299 - honorably retired

703 - Staff Serving Other Institutions

107 - CDE

501 - Serving Another Denomination- Pastor or Co-Pastor

797 - Member at Large

LAST updated 9/21/2023

## 2024 MINIMUM SALARY STANDARDS

In keeping with the formula approved by Presbytery in October 2000, we propose the following minimum salary standards for the year 2024:

<u>Cash only (manse provided)</u>	<u>Cash &amp; Housing/Utilities</u>	<u>Years of Service</u>	<u>Cont. Education</u>
\$41,277	\$53,640	\$413	\$1,000

In addition, churches will grant at least four weeks of annual vacation, two weeks of study leave time, and pay full Board of Pensions dues. Auto allowance is fully negotiable.

## FOR YOUR INFORMATION

The Presbytery of Northern Waters took the following action with regard to salary structure in October 2000:

“The minimum salary level for the Presbytery of Northern Waters for 2002, and years after will be set at 80% of the previous year’s Church Wide Median Salary as published by the Board of Pensions, plus an additional 1% of the base cash salary for each year of total full-time ordained experience in the Presbytery of Northern Waters up to 10 years.

Car allowance and study allowance are not included in computing effective salary.

NOTE: Effective salary is base (cash) salary, plus housing and utilities (these last two should have a combined value of at least 30% of base salary.)”

Comparative figures available from previous years are as follows (based on 80% of the previous year’s Median salary):

<b>Year</b>	<b>Cash Basis</b>	<b>+Yrs Service (to 10)</b>	<b>Cont. Ed.</b>	<b>Church Median</b>
2005	\$27,200	\$272	\$500	\$45,500
2006	\$28,000	\$280	\$500	\$46,500
2007	\$28,616	\$286	\$500	\$47,900
2008	\$29,477	\$295	\$500	\$49,000
2009	\$30,154	\$301	\$500	\$50,800

2010	\$31,262	\$312	\$500	\$52,200
2011	\$32,123	\$321	\$500	\$52,900
2012	\$32,554	\$325	\$500	\$53,300
2013	\$32,800	\$328	\$500	\$54,000
2014	\$33,231	\$332	\$1,000	\$54,500
2015	\$33,539	\$335	\$1,000	\$55,400
2016	\$34,093	\$341	\$1,000	\$56,200
2017	\$34,585	\$346	\$1,000	\$56,300
2018	\$35,629	\$356	\$1,000	\$58,000
2019	\$36,591	\$366	\$1,000	\$59,100
2020	\$37,415	\$374	\$1,000	\$60,800
2021	\$37,662	\$377	\$1,000	\$61,200
2022	\$38,254	\$383	\$1,000	\$62,100
2023	\$39,877	\$399	\$1,000	\$64,800
2024	\$41,277	\$413	\$1,000	\$67,100

Pastors shall receive a minimum of \$1,000 and two weeks of study leave per year. Since study time and money are understood as intended to benefit both pastor and congregation, it is expected that a pastor will confer with his or her session about a particular use of study leave prior to any expenditure of time and money. It is also recommended that pastors occasionally solicit suggestions from their sessions regarding skill areas to improve or specializations to gain for the sake of all concerned.

Study time and funds may be accumulated for up to three years when a particularly expensive or lengthy study experience is anticipated. Carry-overs from one year to the next will be cleared with the Session and their purpose and amounts recorded in Session minutes at the change of each calendar year pertaining. It

should be kept in mind that with the pressures of ministry and the continuing need for rejuvenation pastors are ordinarily urged to use their study time fully each calendar year.

When a pastor terminates his or her position of church leadership, unexpended money will not be carried away nor unused time is taken as paid leave.

.....

- PULPIT SUPPLY MINISTERS** minimum remuneration in 2023 will be **\$125** for one service and **\$175** for two services.

**BOTH PULPIT SUPPLY MINISTERS AND MODERATORS OF VACANT CHURCHES IN 2024** will be reimbursed for travel at the Federal Reimbursement rate (which is **\$.655 [effective 01/01/2023-12/31/2023]**). The IRS figure for 2024 will be released during December 2023 and can be found on the IRS website.

Sub-Committee of COM

*Recalculated 9/7/2023*

*Continuing Ed changed by COM 10/8/2013*

## **Nominating Committee**

**Matthew Arneson, Chair**

Matthew Arneson reported. The written report was presented to Presbytery. Matthew noted they have not been able to find a Vice-Moderator.

Phil Peterson, Moderator, requested nominations from the floor. There were no nominations.

**MSC- A motion to close nominations from the floor was made by Corey Larsen, seconded and carried by Presbytery.**

Three motions were made by committee:

1. Election of Presbytery Officials on behalf of committee:

**MSC- The Nominating Committee moved the election of the Presbytery officials, as slated in their report (Rev. Dianna Bell as Moderator, Rev. Brad Carlross as Stated Clerk, Jay Wilkinson RE as Treasurer). There were no nominations from the floor. There were no elections from the floor. The Presbytery carried.**

2. Election of Chairs of Committees

**MSC- The nominating Committee moved the election of the Presbytery committee chairs as slated in their report. There were no nominations from the floor. The motion carried by Presbytery.**

3. Election of committee members

**MSC- The nominating Committee moved the election of the Presbytery committee members, as slated in their report minus the nominating committee and Ordination Readers. Discussion followed. The slated report with the requested changes (see below bullet points) was carried by Presbytery.**

- Matthew added Sue Hendrickson (RE) of Pioneer Parish to the Committee on Ministry for a term of 26-1.
- Amanda Keppers noted that Joel Huenemann (TE) had resigned from the Sexual Misconduct Response Committee.
- The Committee on Preparation for Ministry (CPM) Ordination Members were removed from the slate as they were nominated during the CPM report.
- Corey Larsen requested the Nominations for the Nominating Committee be deferred to the February Meeting in order for Council to approve the recommendation.
- Additional typographical errors were corrected. Changes to the original nominating committee report are in blue and orange in the following report.

## Nominating Committee Report

Presbytery Meeting, October 14, Rice Lake

*Persons to be elected are indicated in BOLD type.*

Presbytery Moderator	Dianna Bell (TE)	Honorably Retired	24
Presbytery Vice-Moderator	<u>(RE)</u>		24
Stated Clerk	Brad Carlross (TE)	Honorably Retired	26
Presbytery Council Chair	Phil Peterson (RE)	Bayfield	24
Treasurer	Jay Wilkinson RE)	Woodbury, Trinity (PTCA)	26
Presbytery-Committee on Ministry Co-Chairs	Robyn Weaver (TE)	Corey Larsen (TE)	24
Presbytery-Committee on Preparation for Ministry	Lon Weaver (TE)		24
Presbytery-Nominating Committee	Matthew Arneson (TE)		24
Presbytery-Program Strategy Committee	Brett Foote (TE)	Jason Schiller (TE)	24
Council Committee-Finance and Budget Chair	Doug Workman (TE)		24
Council Committee-Overture and Bylaws Chair	Arlin Talley (TE)		24
Council Committee-Personnel Co-Chairs	Mary Voss (CRE)	<u>(TE)</u>	24
Presbyterian Women	Hope Dougherty (RE)		--
Synod Commissioners	Sue Goodin (TE)	<u>(RE)</u>	24/26

### *\*Committee Chairs*

#### Committee on Ministry (20-24 members)

Kathy Smith (TE)	Rice Lake	24-1
Kathryn Reid Walker (TE)	Eau Claire, 1st	24-1
*Robyn Weaver (TE)	Duluth, Glen Avon	24-1
		24-1
Chip Holt (CRE)	Bemidji	24-2
Dorothy Duquette TE)	Coleraine/Bovey/Calumet	25-1
John Mann (TE)	Honorably Retired	25-1
Ed Williams (CRE)	Chippewa Falls	25-1
		25-1
		25-1
*Corey Larsen (TE)	Ely	26-2
Sue Hendrickson (RE)	Superior, Pioneer Parish	26-1
Karen Schuder (TE)	Duluth	26-1
		26-1
		26-1

Sexual Misconduct Response Committee (6 members)

(Nominations for the SMRC are made by COM)

Sue Hendrickson (RE)	Superior, Pioneer Parish	24-1
Joel Huenemann	Honorably Retired	24-1
Ann Pellman (RE)	Superior, Pioneer Parish	24-2
Jan Letsos (RE)	Superior, United	25-2
		26-1
		26-1

Committee on Preparation for Ministry (6 members)

Candy Deal (RE)	Calumet	24-1
Beverly Thompson (CRE)	Maplewood Parish	24-1
Sue Goodin (TE)	Honorably Retired	24-2
*Lon Weaver (TE)	Duluth, Glen Avon	25-3
<b>Kathryn Bell (TE)</b>	<b>Member at Large</b>	26-1
<b>Jan Letsos (RE)</b>	<b>Superior, United</b>	26-1

Committee on Preparation for Ministry Ordination Readers (2 members)

(Nominations for Ordination Readers are made by CPM)

<b>Sue Goodin (TE)</b>	<b>Honorably Retired</b>	<b>24</b>
(RE)		24

Program Strategy Committee (6-12 members)

*Brett Foote (TE)	Superior, Pioneer Parish	24-1
*Jason Schiller (TE)	Grand Rapids	24-1
Claudia Welty (RE)	Duluth, Glen Avon	25-1
Ken Ribe (TE)	Presbyter for Pastors	25-1
<b>Pat Cortese (RE)</b>	<b>Bovey</b>	26-1
<b>Kate Stangl (TE)</b>	<b>Honorably Retired</b>	26-1

Permanent Judicial Commission (9 members)

Leslie Anderson (RE)	Superior, Pioneer Parish	24
Bob Goodin (TE)	Honorably Retired	24
		25
		26
		26
		27
		27
<b>Bill Gravelle (RE)</b>	<b>Duluth, Glen Avon</b>	28
Lindsay Biddle (TE)	Duluth, Chaplain	28

Finance and Budget (6 members)

John Belsky	Superior, Pioneer Parish	24-1
Darrel Robertson (TE)	Honorably Retired	24-2
Cameron Campbell (RE)	Superior, United	25-1
<b>Paul Rigstad (RE)</b>	<b>Duluth, Westminster</b>	25-1
<b>Bill Gravelle (TRE)</b>	<b>Duluth, Glen Avon</b>	26-1
<b>*Doug Workman (TE)</b>	<b>HR</b>	26-2

Overtures and Bylaws (3 members) (+ GA commissioners)

John D. Gibbs (TE)	Honorably Retired	24-2
*Arlin Talley (TE)	Honorably Retired	25-1
		26-1

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Personnel (6 members)

*Mary Voss (CRE)	Superior, United	24-1
Donna Protokowicz (RE)	Pioneer Parish	24-2
Elizabeth Liebenstein (TE)	Duluth, Chaplain	25-1
Angela Michler (RE)	Phillips	25-1
		26-1
		26-1

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Nominating Committee (6 members)

(Nominations for the Nominating Committee are made by Presbytery Council)

*Matthew Arneson (TE)	Phillips	24-1
Lindsay Biddle (TE)	Duluth, Chaplain	24-1
Deb Emery (CRE)	Duluth, Pike Lake	24-1
Bob Goodin (TE)	Honorably Retired	24-2
Doug Workman (TE)	At Large	25-2
<b>Hope Dougherty (RE)</b>	<b>Manitowish Waters</b>	26-1

SDOP (minimum 5 members)

Duane Aslyn (TE)	Honorably Retired	24-3
Sharon Johnson (TE)	Honorably Retired	24-3
Lynette Swanberg	Duluth, Unitarian Church	25-1
Steven Davis	Duluth, Temple Israel	25-2
Ron Henely (TE)	Honorably Retired	25-3
<b>*Arlin Talley (TE)</b>	<b>Honorably Retired</b>	26-1
<b>Helen Davis</b>	<b>Duluth, St. Mark AME Church</b>	26-3



Synod of Lakes & Prairies

Commissioner	Sue Goodin (TE}	Honorably Retired	24-2
Commissioner	(RE)		25-1

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Clearwater Forest Board

Paul Rigstad (RE)	Duluth, Westminster	25-1
(TE)		26-1

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Seafarers

Kate Kolmodin (TE)	Duluth, Chaplain	24-1
Dianna Bell (TE)	Duluth, Chaplain	25-1

Wisconsin Council of Churches

		25-1
Jim Deters (TE)	Ashland	26-4

General Assembly

Doug Workman (TE)	24
Cindy Martinson (CertRE)	24
(YAAD)	24
(TE)	26
(RE)	26
(YAAD)	24

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**Unfinished Business****Phil Peterson, Moderator**

There was no unfinished business to address.

**New Business****Phil Peterson, Moderator**

There was no new business to address.

**Report of Roll****Phil Peterson, Moderator**

Phil Peterson reported roll as compiled by Amanda Keppers, Roll Clerk. The report of roll follows:

	In-Person	Zoom
Ministers of Word and Sacrament	15	1
Ruling Elders	8	4
Commissioned Ruling Elder	2	1
Council Members	0	0

Inquirers/Candidates	1	0
Corresponding Members	0	0
Staff	1	1
Visitors/Observers	7	2
Total	34	9
Combined Total	43	
Offering: Peace and Global Witness	\$84.00	

Attendance follows:

Minister of Word and Sacrament		
Name	Status	Present/Absent/Excused
Arneson, Matthew	Phillips, WI	Present – In Person
Aslyn, H. Duane	HR	Absent
Bell, Dianna	HR Vice Moderator	Present – In Person
Bell, Kathryn	Chaplain, St. Louis County Jail	Present – In Person
Biddle, Lindsay	Member-At-Large	Excused
Blood, Richard	HR, Staff – General Presbyter	Present – In Person
Boyer, Barry	HR	Present – In Person
Bump, Don	HR	Absent
Calbreath, C. Bruce	HR	Absent
Carloss, E. Bradley	HR, Staff – Stated Clerk	Present – In Person - Staff
Christianson, Wendy	Virginia, MN	Present – In Person
Cooper, Peggy	HR	Absent
Davis, Frank	HR	Absent
Deever, Nancy	HR	Absent
Deters, James	Ashland, WI	Excused
Duquette, Dorothy	Bovey, Calumet, Coleraine, MN	Present – In Person
Foote, Brett	UPC Superior, WI	Present – In Person
Gibbs, John	HR	Absent
Goodin, Robert	HR	Excused
Goodin, Susan	HR	Excused
Guthrie, David	HR	Absent
Harrison, Janelle	HR	Absent
Henely, Ron	HR	Excused
Hickman, Robert	HR	Excused
House, Charles	HR	Absent
Huenemann, Joel	HR	Excused
Johnson, Sharon	HR	Excused
Jutila, Kari	Lakeside – Duluth, MN	Excused
Kolmodin, Kate	Chaplain	Absent
Larsen, Corey	Ely, MN	Present – In Person
Lee, Lawrence	Bayfield, WI	Excused- Sabbatical
Liebenstein, Elizabeth	Chaplain	Absent

Light, Robert	HR	Absent
Mann, John	HR	Excused
Muck, Terry	HR Manitowish Waters, WI	Absent
Nielsen, Eric	HR	Absent
Paulson, Chips	HR	Absent
Ribe, Ken	HR, Staff – Pastoral Care	Present – In Person
Robertson, Darrel	HR	Excused
Talley, C. Arlin	HR, Meeting Parliamentarian	Present - Virtual
Schiller, Jason	Grand Rapids, MN	Excused
Schuder, Karen	Member-At-Large	Excused
Smith, Kathryn C.	HR, Rice Lake, WI	Excused
Stangl, Kate	HR	Absent
Waid, Roger	HR	Absent
Walker, Kathryn Reid	Eau Claire, WI	Present – In Person
Weaver, Lon	Glen Avon- Duluth, MN	Excused
Weaver, Robyn	Glen Avon- Duluth, MN	Excused
Workman, Douglas	HR	Present – In Person
Yingling, John	Blackduck, MN	Absent
<b>Ministers of Word and Sacrament Temporary Relationships</b>		
<b>Name</b>	<b>Status</b>	<b>Present</b>
Cole, Ray	First- Bigfork, MN	Absent
Fleckenstein, Cheryl	Willow River, MN	Absent
Gaboury, Paula	Two Harbors, MN	Absent
Lofgren, Aaron	Keewatin, MN	Absent
Nickolson, Don UMC SS	Hurley, WI	Absent
Scaringi, Paul	Silver Bay, MN	Absent
Wynands, Seth ELCA	Carlton, MN	Absent
<b>Commissioned Ruling Elders</b>		
<b>Name</b>	<b>Status</b>	<b>Present</b>
Holt, Chip	Bemidji, MN	Present - Virtual
Larson, Katie	Hibbing, MN	Absent
Lewis, Sharron (ELCA)	Bigfork-Bowstring, MN	Absent
Shideler, Mary	Grand Rapids, MN	Absent
Thompson, Bev	Maplewood Parish	Present – In Person
Williams, Ed	Chippewa Falls, WI	Present – In Person
<b>Candidates &amp; Inquirers</b>		
Langholtz, Jocelyn	Candidate Ashland	Present In-Person
<b>Presbytery Staff</b>		
Keppers, Amanda	Office Admin, Minutes & Roll Clerk	Present – In Person
Wilkinson, Jay	Treasurer	Present – Virtual
<b>Church</b>	<b>Commissioners (Ruling Elders)</b>	<b>Visitors/Observers</b>
Ashland United Presbyterian-Congregational		

Babbitt Woodland Presbyterian		
Bayfield Bayfield Presbyterian	Phil Peterson, Mod – In Person	
Bemidji First Presbyterian		
Bigfork-Bowstring Bowstring Chapel Presbyterian		
Blackduck First Presbyterian		
Bovey Lawron Presbyterian		
Brule Brule Presbyterian		Kerry Johnson, Jan Meller, Leslie Anderson
Calumet Calumet Community	Peggy Smith – Virtual	
Carlton River's Edge	Lori Moe - In Person	Connie Bergman - In Person
Chippewa Falls First Presbyterian	Lynda Butek – Virtual	
Cloquet Presbyterian Church of Cloquet		
Coleraine First United Church - Coleraine & Bovey	Candy Deal - Virtual	
Cornell First Presbyterian		
Duluth First Presbyterian	Ted Policka – In Person	
<i>Duluth</i> <i>Glen Avon Presbyterian</i>		
Duluth Lakeside Presbyterian	Bonnie Best – In Person	Cindy Martinson – Virtual
Duluth Pike Lake Presbyterian	Peggy Lundeen – In Person	
Duluth Westminster Presbyterian		
Eau Claire First Presbyterian	Bilhenry Walker – In Person	Paula Tibbs - Virtual
Eau Claire North Presbyterian		
Ely First Presbyterian		
Gordon St. Croix Presbyterian	Buzz Phillips – In Person	
Grand Rapids Community Presbyterian	Barb Meyers - Virtual	
Hannibal		

New Hope Presbyterian		
Hibbing First Presbyterian		
Hurley First Presbyterian		
Keewatin Congregation of the Good Shepherd		
Lac du Flambeau Community Presbyterian		
Manitowish Waters Community Presbyterian	Hope Dougherty - Excused	
McGrath Calvary Presbyterian		
McGregor Round Lake Presbyterian		
Park Rapids Trinity Episcopal/ Presbyterian		
Phillips First Presbyterian	Angela Michler – In Person	Mark Distin - In Person
Rice Lake United Presbyterian	Don Putnam- In-Person	Amy Martwick
Silver Bay United Protestant		
Superior Country Peace Presbyterian		
Superior United Presbyterian	Cameron Campbell – In Person	Jim Willmore- Tech- In Person
Tamarack First Presbyterian		
Tower St James Presbyterian		
Two Harbors United Church of Two Harbors	Jody Nonnemacher- In Person	
Virginia Hope Community Presbyterian		
Wahkon Wahkon Presbyterian		
Willow River First United Presbyterian		
Winter First Presbyterian		

### **Worship**

Leslie Anderson, Certified RE, of Brule, WI gave the sermon.

Music was provided by the pianist of Rice Lake, WI.

A moment for Stewardship and Mission was led by Brett Foote, chair of Program Strategy. Five (5) microgrants were given out based on the voting of those present in person. The following were awarded microgrants.

St. Louis County jail worship resources presented by Rev. Kathryn Bell.

UPC Superior package for homeless presented by Elder Cameron Campbell.

Hannibal wifi services presented by CRE Beverly Thompson.

Phillips two professional sized coffee makers presented by Rev. Matthew Anderson.

Brule for plumbing in the town hall presented by Jan Meller.

Offering was taken for Peace and Global Witness which totaled \$84.00.

A celebration of the Lord's Supper occurred.

The necrology report was read.

Rev. Dianna Bell was installed as moderator.

Phil Peterson was recognized and presented with a gift of thanks by Rev. Richard Blood and Rev. Brad Carloss.

#### **Closing Prayer and Adjournment**

**Dianna Bell, Moderator**

Dianna Bell, Moderator close the meeting with prayer at 2:46 pm.

Minutes Respectfully Submitted by

Amanda Keppers

Minutes and Roll Clerk

Minutes approved by Council on November 30, 2023.