

PRESBYTERY OF BOISE

STATED MEETING

May 11 2023

Southminster Presbyterian Church, Boise, ID and Zoom

(The Stated Clerk must receive all miscellaneous, new business, *in writing*, not later than 3:00 pm)

3:15 pm Registration; Zoom meeting room opens.

MOVING OUTSIDE OUR WALLS

4:00 pm Call to Worship in the grove
Walking field trip to Grace Jordan Elementary School (adjacent to Southminster) for presentation by Myrna Avila, Principal, and Barbie Campbell, Social Worker

4:45 pm Returning through the gate: an affirmation of our faith & blessing for our schools

5:00 pm At the threshold: a time of confession

Continuation of worship in the sanctuary

Scripture reading: James 2:1-10, 14-17; Mark 7:24-37

Reflection on the Word: Roots & Fruits

Randy Marshall

Response to the Word

Guest speaker from United Way, with a focus on school relationships

Installation of Randy Marshall as Moderator

Charge and benediction

COMING IN WITH NEW EYES AND EARS

6:00 pm Meeting called to order; declaration of a quorum

Randy Marshall

A quorum of the Presbytery shall be any three teaching elders and three ruling elders, provided that elders represent at least three congregations.

Consent Agenda (p. 3)

Randy Marshall

Recognition of First Time Elder Commissioners & Visitors

6:10 Camp Sawtooth report

Kevin Dutcher

6:15 Presbyterian Foundation report

Rob Hagan

6:20 Financial Management Committee report

Andrew Kukla

6:25 Stated Clerk's report

Rachel Yates

6:30 Emmett Visioning Team report (pp. 11-12)

Kevin Starcher

Motion: That the Presbytery of Boise extends the time for discernment and call for final report until February 28, 2024.

Motion: That the Presbytery moderator appoint two additional individuals to the Emmett Visioning Team to fill the vacancies created by the departure of two of our members.

6:45 Committee on Ministry report (pp. 8-9) Evelyn Cates
Motion: That the Presbytery require boundaries training of all ministers of Word & Sacrament actively engaged in ministry in the Presbytery, commissioned pastors, Presbytery employees, and anyone on the Presbytery's pulpit supply list.

Motion: That any person required to take this boundaries training may request an exemption from the Presbytery-sponsored training, by demonstrating to the Presbytery Executive/Stated Clerk that the person is required to and has participated in alternative training as part of a formal program comparable in content and length to the Presbytery-sponsored workshop. Any exemption requested through the Presbytery Executive/Stated Clerk shall be approved or disapproved by COM.

6:55 Board of Trustees report Cindy Tyree
Motion: That the Presbytery of Boise request that the Synod of the Pacific petition the General Assembly to include all of Malheur County, Oregon in the Boise Presbytery and to exclude all of Nevada.

SENDING

7:00 Sharing of Celebrations/Upcoming Events/Closing Prayer/Adjournment Randy Marshall

PRESBYTERY OF BOISE
CONSENT AGENDA
May 11, 2023

The following items appear to be matters that require no debate. Therefore, they are listed together and will be voted upon together as one motion. However, any presbyter may request that any item of business be removed from the consent agenda for individual consideration.

1. To record the business meeting of the Presbytery for purposes of drafting the written minutes that, when approved, will become the official record of the business of this meeting. The recording will not be retained after the draft minutes are prepared;
2. To approve the agenda of the stated meeting of May 11, 2023 (pp. 1-2);
3. To approve the minutes of the stated meeting of February 4, 2023;
4. To seat as a corresponding member with voice:
 - a. Linda Toth, Eastern Oregon Presbytery;
 - b. Paul Phillips, Presbytery of de Cristo (transfer is still pending);
 - c. Rob Hagan (Presbyterian Foundation).
5. To receive the following reports:
 - a. Transitional Presbyter/Stated Clerk's report (pp. 4-7)
 - b. COM report (pp. 8-9)
 - c. Synod Transitions Task Force report (p. 10)
 - d. Emmett Visioning Team report (pp. 11-12)
 - e. Presbyterian Women in the Boise Presbytery report (p. 13)
 - f. Financial reports (pp. 14-18)

Transitional Executive/Stated Clerk's Report

Boise Presbytery

May 11, 2023

Through my role, the Presbytery's Clerks of Session are in the process of reviewing minutes, registers, and mandatory policies. Most of the Clerks will be gathering on May 13 at Boone Memorial for that purpose. All annual statistical reports and other Office of General Assembly reports were completed on time, and the Presbytery's summary report is attached. Thank you, Clerks, for this responsibility of ensuring our decisions and membership are documented and that our processes are fair and inclusive!

At the General Assembly, sufficient presbyteries have voted on overtures for most of them to pass. A few are still being considered. Among those that have passed are congregational requirements for boundaries training, an anti-racism policy, an anti-harassment policy, and a family leave policy will be required, as of July 9, 2023. The Presbytery is working intentionally with Kendall and Eastern Oregon Presbyteries to collaborate on drafting these policies and looking at shared opportunities for training. The current voting on the proposed amendments to the Book of Order is attached.

As a reminder, the Presbytery of Boise has a Manual of Administrative Operations that include a Sexual Misconduct Policy (#15) and a Child, Youth, and Vulnerable Adult Protection Policy (#16), which are available online at www.presbyteryofboise.com. We will be examining whether these need to be updated in light of General Assembly action or our increased awareness and ongoing learning.

A few personnel changes are to be noted: Stated Clerk of the General Assembly J. Herbert Nelson has announced his resignation, effective June 30, 2023. An Acting Stated Clerk will be appointed until a new Stated Clerk is elected at the 2024 General Assembly. Kathy Runyeon also has ended her service as Stated Clerk of the Synod of the Pacific. Seth Normington has been named Acting Stated Clerk while a search process begins.

Bonnie Lind (on behalf of the Personnel Committee) and I attended a national, mid-council consultation with the Board of Pensions in Denver, as part of its Season of Rebuilding. The BOP is working on changing its benefits plans. Changes (as yet undeveloped) will be announced in 2024 and implemented in 2025.

Bonnie reflected on the consultation: "It was a rewarding experience to participate in the BOP discussions about updating their health insurance plans. The current plan was developed in the 1980's when, as stated at the meeting, 'Pastors were cis-gender, hetero males with a spouse and 2.5 children.' In the 21st century pastoral roles are filled by a variety of ordained and lay individuals, and BOP realizes that their plans need to become more flexible and varied to meet the needs of this diverse group. It was interesting to meet people from across the country and to hear their many concerns and suggestions."

**Proposed Amendments to the
Constitution of the Presbyterian Church (U.S.A.)
Approved by the 225th General Assembly (2022)**

		Affirmative	Negative	Have Voted	To Vote	Needed to Pass
22-A	F-1.0302c THE CATHOLICITY OF THE CHURCH (POL-16 1a)	117	4	121	46	Approved
22-AA	W-5.0204 PASTORAL CARE (TWE-05 7)	119	2	121	46	Approved
22-B	F-1.0404 OPENNESS (POL-16 1b)	118	3	121	46	Approved
22-BB	W-5.0204 PASTORAL CARE (TWE-05 8)	120	1	121	46	Approved
22-C	G-1.0501 MEETINGS (ROD-06 2)	128	1	129	38	Approved
22-CC	D-3.0106 WHEN JURISDICTION ENDS (ROD-05)	75	31	106	61	9
22-D	G-1.0503 BUSINESS PROPER TO CONGREGATIONAL MEETINGS (ROD-06 1)	120	0	120	47	Approved
22-DD	D-10.0302 IF CHARGES ARE TO BE FILED (ROD-04 3)	102	4	106	61	Approved
22-E	G-2.0503 CATEGORIES OF MEMBERSHIP (POL-07)	84	34	118	49	Approved
22-EE	D-10.0303 PETITION FOR REVIEW (ROD-04 1)	106	2	108	59	Approved
22-F	G-2.0505a(1) TRANSFER OF MINISTERS OF OTHER DENOMINATIONS (POL-15)	118	2	120	47	Approved
22-FF	AMENDING THE USE OF "THE ACCUSED" IN THE CURRENT RULES OF DISCIPLINE (ROD-04 2)	100	6	106	61	Approved
22-G	G-2.0603 PURPOSE OF INQUIRY (HSB-05 2)	115	8	123	44	Approved
22-GG	REPLACING THE CURRENT "RULES OF DISCIPLINE" WITH A NEW "CHURCH DISCIPLINE" SECTION (ROD-03)	103	3	106	61	Approved
22-H	G-2.0605 OVERSIGHT (HSB-05 1)	119	3	122	45	Approved
22-I	G-2.0804 TERMS OF CALL (HSB-06)	84	32	116	51	Approved
22-J	G-2.1001 FUNCTIONS (MC-08)	123	1	124	43	Approved
22-K	G-2.1002 TRAINING, EXAMINING, AND COMMISSIONING (HSB-05 3)	119	4	123	44	Approved

4/27/2023 4:46:31 PM

**Proposed Amendments to the
Constitution of the Presbyterian Church (U.S.A.)
Approved by the 225th General Assembly (2022)**

		Affirmative	Negative	Have Voted	To Vote	Needed to Pass
22-L	G-2.1103 CHRISTIAN EDUCATORS (HSB-05 4)	119	3	122	45	Approved
22-M	G-3.0104 OFFICERS (MC-05)	121	5	126	41	Approved
22-N	G-3.0105 MEETINGS (ROD-06 3)	128	1	129	38	Approved
22-O	G-3.0106 ADMINISTRATION OF MISSION (HSB-05 9)	107	10	117	50	Approved
22-P	G-3.0106 ADMINISTRATION OF MISSION (POL-10)	104	10	114	53	Approved
22-Q	G-3.0303c RELATIONS WITH SESSIONS (MC-03)	106	14	120	47	Approved
22-R	G-3.0401 COMPOSITION AND RESPONSIBILITIES (MC-06)	122	3	125	42	Approved
22-S	G-4.0301 TRUST AND CONFIDENTIALITY (ROD-07)	114	5	119	48	Approved
22-T	W-3.0205 CONFESSION AND FORGIVENESS (TWE-05 1)	91	28	119	48	Approved
22-U	W-3.0409 THEOLOGY OF THE LORD'S SUPPER (TWE-05 2)	82	37	119	48	2
22-V	W-3.0414 COMMUNION (TWE-05 4)	125	0	125	42	Approved
22-W	W-4.0403 ORDER OF WORSHIP (TWE-06)	117	6	123	44	Approved
22-X	W-5.0104 HOUSEHOLD WORSHIP (TWE-05 5)	116	7	123	44	Approved
22-Y	W-5.0104 HOUSEHOLD WORSHIP (TWE-05 6)	112	10	122	45	Approved
22-Z	W-5.0201 THE CHURCH'S MINISTRY WITHIN THE COMMUNITY OF FAITH (TWE-05 9, 1 & 2)	119	3	122	45	Approved

2022 Presbytery Statistical Report

Presbytery Boise
Address 950 W State St, Boise, ID 83702
Phone 303-809-2626 **Fax**
Email boiseinterimexec@gmail.com
Web Site www.presbyteryofboise.com



Membership			
Prior Active Members	1121	Adjusted membership	1124
Gains		Losses	
Certificate	29	Certificate	8
Youth Professions	3	Deaths	39
Professions & Reaffirmations	75	Deleted for any Other Reason	31
Total Gains	107	Total Losses	78
Total Ending Active Members	1153		
Baptisms			
Presented by Others	5	Average Weekly Worship Attendance	845
At Confirmation	1	Friends of the Congregation	177
All Other	1	Ruling Elders on Session	72
		Do you have Deacons? Yes / No	8 / 1
Age Distribution of Active Members		People with Disabilities	
17 & Under	21	Hearing impairment	54
18 - 25	48	Sight impairment	12
26 - 40	79	Mobility impairment	47
41 - 55	131	Other impairment	34
56 - 70	347		
Over 70	508	Gender Distribution	
Total Age Distribution	1134	Women	698
		Men	431
		Non-Binary	5
Youth in Congregation			
Age 4 and under	22	Middle School (6th – 8th grade)	17
Elementary School (K-5th grade)	55	High School (9th – 12th grade)	42
		Total Youth	136
Racial Ethnic			
Asian/Pacific Islander/South Asian	23	Native American/Alaska Native/Indigenous	7
Black/African American/African	0	White	1114
Middle Eastern/North African	1	Multiracial	1
Hispanic/Latino-a	7		
		Total Racial Ethnic	1153
Budgeted Income			
Budgeted Income	2,075,664		
Budgeted Expense			
Budgeted Expense	2,032,218		
Receipts			
Regular Contributions	1,883,606	Bequests	322,479
Capital Building Fund	799,023	Other Income	159,791
Investment Income	31,972	Subsidy or Aid	24,570
Expenditures			
Local Program	1,811,625	Investment Expenditures	29,736
Local Mission	148,818	Per Capital Appt	50,086
Capital Expenditures	6,587,259	Other Mission	121,095

Committee on Ministry

Boise Presbytery

May 11, 2023

The Committee on Ministry (COM) has been focused on meeting various constitutional requirements.

Minister Reviews COM has completed a survey of all ministers serving in congregational ministries to ensure that each is complying with the Presbytery's minimum terms of call. That exists in all but one congregation with a part-time pastor. Even pro-rated, the minimum is not met, and COM has met with the Session of the congregation to explore how the pastor's salary package can be increased.

COM is now in the process of reviewing all members at large and all ministers serving in validated ministries. It expects to complete this work this month. COM has invited all of them to a gathering and meal on May 16, beginning at 4 pm.

COM has begun the process of soliciting reviews for our commissioned pastors.

Boundaries Training Policy #15 of the Presbytery of Boise requires ordained ministers, commissioned pastors, and presbytery employees to complete Presbytery-sponsored training on sexual misconduct, at least every three years. An exemption may be allowed for retired pastors of the Presbytery, to be approved by the Committee on Ministry and the Presbytery. The workshop will be arranged by the Presbytery Executive and Stated Clerk, in conjunction with the COM.

The COM discussed that boundaries training is often broader than sexual misconduct training, though that is an element. Effective July 9, all ministers of the Presbytery will be required to complete boundaries training as well as sexual misconduct prevention training.

The COM brings 2 motions to the Presbytery for recommended changes to the existing policy #15(3)(B) MANDATORY EDUCATION.

The first motion is to replace the language that identifies who is required to take sexual misconduct training with the following:

That the Presbytery require boundaries training of all ministers of Word & Sacrament actively engaged in ministry in the Presbytery, commissioned pastors, Presbytery employees, and anyone on the Presbytery's pulpit supply list.

This would exempt retired pastors who are not engaged in ministry and would include non-ministers who are on the Presbytery's pulpit supply list. It would also broaden the requirement to include boundaries training, not simply sexual misconduct prevention training.

The second motion is to add in the same section the following language:

That any person required to take this boundaries training may request an exemption from the Presbytery-sponsored training, by demonstrating to the Presbytery Executive/ Stated Clerk that the person is required to and has participated in alternative training as part of a formal program comparable in content and length to the Presbytery-sponsored

workshop. Any exemption requested through the Presbytery Executive/Stated Clerk shall be approved or disapproved by COM.

Because many of our active clergy in non-parish ministry are required to complete boundaries training for their employers, this would allow an alternative means to completing the requirement.

A boundaries training is being organized for this fall as required by Policy #15. We are coordinating with Eastern Oregon and Kendall Presbyteries to share in the cost.

CPM Update For the two Inquirers actively under care of the Presbytery, the Committee on Preparation for Ministry is arranging psychological assessments. Nick Van Santen advised Alex Chamberlain that he no longer wishes to pursue ordination, and the Presbytery Executive/Stated Clerk advised him in writing that he has been removed from the roll of the Presbytery and is no longer under the care of the Presbytery for purposes of seeking ordination to the ministry of Word & Sacrament.

Addendum

May 10, 2023

The Committee on Ministry has completed its review of all ministers serving in validated ministries and those who are members-at-large. COM looks forward to gathering with them for a meal on May 21.

Ministers serving in non-parish, validated ministries include:

Karen Francis, Staff Chaplain, St. Luke's Hospital System

Ruth Goldthwaite, Trinity Health Director of Spiritual Care for the West and Midwest

Phil Rogers, Campus Minister/Associate Dean of Students, College of Idaho

Elizabeth Ryder, Chaplain, St. Luke's Cancer Institute

Mark Smith, Professor of History, College of Idaho

JoAnn Thiry, Hospice Chaplain Treasure Valley Hospice, Visitation Pastor First Presbyterian Church Boise

Minister members at large include:

Dani Forbess

Marianne Paul

Seth Wheeler

Synod Transitions Task Force

Boise Presbytery

May 11, 2023

The Synod Transitions Task Force of the Boise, Kendall, and Eastern Oregon Presbyteries continues to meet monthly. We have established a plan with ordered steps for the continued discernment of whether and how we might work together.

In the plan, we are beginning with some intentional investigation of how other presbyteries have modeled their collaboration through merger, shared staffing, or shared programming. We also are gathering data from other large geographic presbyteries to learn how they build collegial relationships across distance. Because we value our “family feel” and trusted relationships, we want to assess how these can best be preserved, drawing on the wisdom of presbyteries who have taken similar steps already.

The task force will set aside time for exploration of our individual needs, gifts, passions, and priorities, and we will examine where those are shared among our presbyteries. We hope to discern any common mission or vision as a touchpoint for why collaboration would be beneficial. Knowing this, we believe, can then guide the creation of structures (staffing, committees, finances, etc.) that will best support this mission and vision.

Throughout the process, the task force will continue to solicit the input and reflections of our presbytery members and stakeholders, believing that our discernment is most faithful when we collectively seek to know the will of God.

Given the depth of the planning and the timing for each presbytery’s meetings, our goal is to present a recommendation to the presbytery by May 2024. The members of the task force representing Boise Presbytery are happy to discuss ideas, questions, or concerns at any point during the process to help us better discern a way forward.

Mathew Eardley (mathewardley@msn.com)

Katey Schwind Williams (schwind.kathryn@gmail.com)

Rachel Yates (boiseinterimexec@gmail.com)

Report from Emmett Visioning Team

May 11, 2023

Members: Kevin Starcher, Chair (MWS), Ken Jones (RE), Rachel Yates (*ex officio*)

Items for Action

- 1) The Emmett Visioning Team moves that the Presbytery of Boise extends the time for discernment and call for a final report until February 28, 2024.
- 2) The Emmett Visioning Team moves that the Presbytery moderator appoint two additional individuals to the Emmett Visioning Team to fill the vacancies created by the departure of two of our members.

Rationale

At its August 2021 meeting, the Presbytery of Boise passed the following motion:

Motion 1: The AC moves that the moderator of the Presbytery appoint a Commission of Presbyters to pray, discern, and form ecumenical relationships with partner denominations (including, but not limited to, the United Methodist Church, Episcopal Church, Evangelical Lutheran Church, Reformed Church of America, United Church of Christ) for the purpose of promoting a vibrant and shared ministry effort in Emmett centered on our shared understanding of the caring, compassionate, and transforming gospel of Jesus Christ. This Commission (known as the Emmett Visioning Team) will report to the Presbytery quarterly with updates and recommendations, with a final report and recommendations due no later than May 31, 2023.

The Five Big Questions the Emmett Visioning Team is asking at this time are:

- 1) What is God's calling for us in Emmett?
- 2) How is God calling us to work with our ecumenical partners?
- 3) What timeline are we working with?
- 4) Is there a role for a Presbytery staff person/evangelist in Emmett and/or elsewhere?
- 5) What do we recommend to the presbytery in regard to the proceeds of the sale of the property in Emmett?

We feel like we might have some short-term answers to question 5 (see finance committee report) and question 3 (see this report!). However, we'd simply like more time to pray, dream, and discern. God has given us good news in the life, death, and resurrection of our Lord Jesus Christ, and we would love to explore how we can share this gospel well, but we would like more room for discernment. The Emmett Visioning Team did sponsor several meetings with our partners in the ELCA, Episcopal

Church, and UMC in the spring of 2022. There are five factors that have impacted the timing of our discernment:

- 1) When the Second Administration Commission for the Emmett Congregation was dissolved, it left the care of the property to the Emmett Visioning Team. The sale of the building and disbursal of the contents took much of our time.
- 2) Genuine partnership simply takes time. Relationships need to be formed and nurtured, and a shared vision must come to fruition. But fruit takes time to grow.
- 3) Both the PC(USA) and Episcopal church have experienced transition in judicatory leadership, while the ELCA is having their election for bishop at the end of May. This transitory time of judicatory leadership has naturally impacted relationship-building.
- 4) Finally, we have had two significant departures from our Visioning Team due to moves. RE Liz Leonardson moved to California this past fall, and MWS Ruth Hicks has committed more time to her Florida residence, resulting in their resignations from our committee.
- 5) The chair of our committee, Kevin Starcher, is scheduled for sabbatical from May 29 – Sept. 5. Giving this committee more time will result in a more comprehensive recommendation in February, 2024. It is likely that the additions to our committee won't be able to really "catch up" until the fall.



Presbyterian Women in the Presbytery of Boise—May 11, 2023

The Spring Gathering of Presbytery of Boise met at the Boone Church on April 22, 2023. Forty women from five churches of the presbytery were hosted by the women of the Boone Memorial Presbyterian Church and co-hosted by the women from Kirkpatrick Memorial Community Church in Parma. Rev. Ruth Goldthwaite led a worship service and Nanci Collins was the guest speaker, describing her escape from the Paradise fire and her resilience carrying her forward to finding a new home in southern Idaho.

The SpiritWeaving Newsletter will be published in May.

There will be a PW Fall Retreat on October 21, 2023 at Covenant Presbyterian Church from 9:30 a.m. to 3:30 p.m. A donation of \$25 will cover a catered lunch and speaker fees.

The 2024 Spring Gathering will be at the Kirkpatrick Memorial Community Church in Parma.

The Churchwide Gathering of Presbyterian Women is scheduled for August 8-11, 2024 in St. Louis, MO.

Jacquelyn Benjamin, Moderator

PWP of Boise

FINANCIALS

3:34 PM
05/04/23
Cash Basis

Presbytery of Boise
Balance Sheet
As of April 30, 2023

	Apr 30, 23
ASSETS	
Current Assets	
Checking/Savings	
Idaho Central Credit Union	4,883.14
1150 · Synod Custodial Fund 991	150,000.13
2024 · 2024 ICCU 5% CD	300,000.00
2024.1 · 2024ICCU4.65%CD	78,415.00
Total Checking/Savings	533,298.27
Total Current Assets	533,298.27
TOTAL ASSETS	533,298.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DESIGNATED ACCOUNTS	
Church Emergency Fund	20,000.00
New Church Development 501.1	11,646.50
Peacemaking fund 1 709.1	946.42
Peacemaking fund 2 709.2	27.50
Presbytery Benevolence 601	7,206.73
Presbytery Program	2,258.25
Seminary Loan Fund	5,000.00
Youth Triennium	7,613.07
Total DESIGNATED ACCOUNTS	54,698.47
2100 · Payroll Liabilities	91.80
Total Other Current Liabilities	54,790.27
Total Current Liabilities	54,790.27
Total Liabilities	54,790.27
Equity	
101.5 · Rachel Yates	688.28
3900 · Retained Earnings	490,413.29
Net Income	-12,593.57
Total Equity	478,508.00
TOTAL LIABILITIES & EQUITY	533,298.27

9:42 AM
05/05/23
Cash Basis

Presbytery of Boise
Profit & Loss
January through April 2023

	Jan - Apr 23
Ordinary Income/Expense	
Income	
100 · Investment Income Int/Div	445.36
101 · SYNOD	
101.1 · Synod of the Pacific income	7,622.84
Total 101 · SYNOD	7,622.84
106.0 · PER CAPITA INCOME	
106.1 · Per Capita Presbytery	24,060.00
Total 106.0 · PER CAPITA INCOME	24,060.00
109 · Mission Support from Congregati	1,200.00
112.0 · Pass Thru Income	3,803.95
Total Income	37,132.15
Gross Profit	37,132.15
Expense	
150 · MISSION SUPPORT	
150.12 · King Hill Support	1,033.32
150.13 · Homedale Support	1,666.64
150.17 · Camp Sawtooth	9,666.64
150.20 · Southminister Backpack Program	1,166.68
150.21 · Next Chapter Food Pantry	1,666.64
150.25 · Kirkpatrick Memorial	1,666.64
150.31 · Maji Water Ethiopia-Covenant	5,000.00
150 · MISSION SUPPORT - Other	1,000.00
Total 150 · MISSION SUPPORT	22,866.56
199 · ADMINISTRATIVE	
200 · Stated Clerk	
204.6 · Web page tec.	460.00
Total 200 · Stated Clerk	460.00
207 · Insurance	3,230.00
210 · PerCapita payout-GA	11,041.85
211 · Per Capita payout-Synod	5,851.62
212 · Misc Administrative	88.09
250 · Presbytery Executive	
250.25 · Professional Expensest	97.25
250.4 · Office Rent	2,000.00
Total 250 · Presbytery Executive	2,097.25
Total 199 · ADMINISTRATIVE	22,768.81

9:42 AM
05/05/23
Cash Basis

Presbytery of Boise
Profit & Loss
January through April 2023

	Jan - Apr 23
300 - COMMITTEE EXPENSES	
303 - Committee on Ministry	
303.3 - Committee on Preparation	71.40
Total 303 - Committee on Ministry	71.40
304 - Judicial Commission	
304.1 - Judicial expense legal	1,215.00
Total 304 - Judicial Commission	1,215.00
Total 300 - COMMITTEE EXPENSES	1,286.40
498 - Uncategorized Expenses	
499 - Adrian Community Church	2,803.95
Total 498 - Uncategorized Expenses	2,803.95
Total Expense	49,725.72
Net Ordinary Income	-12,593.57
Net Income	-12,593.57

3:37 PM
05/04/23
Accrual Basis

Emmett Church
Balance Sheet
As of May 4, 2023

	<u>May 4, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
Emmett Church	16,024.95
Total Checking/Savings	<u>16,024.95</u>
Other Current Assets	
2023 Emmett CD 4.65%	242,000.00
Total Other Current Assets	<u>242,000.00</u>
Total Current Assets	<u>258,024.95</u>
Fixed Assets	
Furniture and Equipment	-10,000.00
Total Fixed Assets	<u>-10,000.00</u>
TOTAL ASSETS	<u><u>248,024.95</u></u>
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	28,219.37
Retained Earnings	-12,223.49
Net Income	232,029.07
Total Equity	<u>248,024.95</u>
TOTAL LIABILITIES & EQUITY	<u><u>248,024.95</u></u>

3:36 PM
05/04/23
Accrual Basis

Emmett Church
Profit & Loss Detail
January through April 2023

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Ordinary Income/Expense								
Income								
Building Fund								
Deposit	02/28/2023	dep	Gem County Recrea...	1st payment o...		Emmett Church	274,844.46	274,844.46
Total Building Fund							274,844.46	274,844.46
Mission Offerings								
Deposit	02/17/2023	dep	CASH	Doanations fr...		Emmett Church	962.00	962.00
Total Mission Offerings							962.00	962.00
Special Services Income								
Deposit	04/25/2023	dep	Transfer from Synod...	to open 4.65...		Emmett Church	242,000.00	242,000.00
Total Special Services Income							242,000.00	242,000.00
Total Income							517,806.46	517,806.46
Expense								
Charitable Contributions								
Check	02/17/2023	627	Emmett Valley Frien...	Sale of Emme...		Emmett Church	5,962.00	5,962.00
Total Charitable Contributions							5,962.00	5,962.00
Landscaping Expenses								
Check	01/14/2023	604	Clayton Russell			Emmett Church	60.00	60.00
Total Landscaping Expenses							60.00	60.00
Professional Fees								
Check	02/20/2023	628	Varin Thomas, LLC	legal work for ...		Emmett Church	1,200.00	1,200.00
Total Professional Fees							1,200.00	1,200.00
Repairs and Maintenance								
Check	02/15/2023	626	High Mark Mechanical	Dug up water ...		Emmett Church	2,400.00	2,400.00
Total Repairs and Maintenance							2,400.00	2,400.00
Utilities								
Check	01/03/2023	592	City of Emmett			Emmett Church	67.63	67.63
Check	01/07/2023	602	Intermountain Gas ...			Emmett Church	46.31	113.94
Check	01/14/2023	603	Idaho Power			Emmett Church	372.27	486.21
Check	02/02/2023	618	City of Emmett			Emmett Church	67.63	553.84
Check	02/05/2023	619	Intermountain Gas ...			Emmett Church	33.10	586.94
Check	02/11/2023	625	Idaho Power			Emmett Church	319.42	906.36
Check	03/01/2023	629	City of Emmett			Emmett Church	69.82	976.18
Check	03/04/2023	639	Intermountain Gas ...	Final Payment		Emmett Church	18.95	995.13

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05/04/23

Accrual Basis

Emmett Church
Profit & Loss Detail
 January through April 2023

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Check	03/20/2023	643	Idaho Power	Final Bill to 2/...		Emmett Church	367.80	1,362.93
Check	04/03/2023	654	City of Emmett	February 20 t...		Emmett Church	17.46	1,380.39
Total Utilities							1,380.39	1,380.39
Total Expense							11,002.39	11,002.39
Net Ordinary Income							506,804.07	506,804.07
Other Income/Expense								
Other Expense								
Ask My Accountant								
Check	03/03/2023	eft	Synod of the Pacific ...	transfer to #1...		Emmett Church	220,000.00	220,000.00
Check	03/03/2023	638	Mark Bottles Real E...	Sale of Prope...		Emmett Church	52,500.00	272,500.00
Total Ask My Accountant							272,500.00	272,500.00
Total Other Expense							272,500.00	272,500.00
Net Other Income							-272,500.00	-272,500.00
Net Income							234,304.07	234,304.07