

PRESBYTERY OF NEVADA – FALL 2023 MEETING

Zephyr Point Conference Center, Zephyr Cove, Nevada | September 12-13, 2023

Attendees (Alphabetically by Church)

Church	Name	Position
Christ, Gardnerville	Havens, Barbara	Clerk of Session
	Carol Sandmeier	
Community, Hawthorne	Commerford, Joseph	Elder Com., CMem
	Winters, Kelly	CMem
	Young, Linda	CRE, CMem
Emmanuel Faith Chapel	Chukwukelu, Udechukwunyere, A. UD	CMem
	Chukwukelu, Udechukwunyerem, P.	Guest
First, Elko	Koopman, Jennifer	Elder, COM Guest
	Koopman, Mark	Guest
	Munson, Erin	Guest
	Peterson, Jan	CMem
First Thai-Laotian	Dechawan, Rev. Prachuab	Pastor
	Dechawan, Gloria	Guest
First, Virginia City	Watkins, Rev. Rebecca	Pastor
	Murray, Louis	Trustee
	Hunt, Malcom	Elder Com.
Grace, Las Vegas	Evans, Marcia	Elder Com., CMem
	Houston-Hencken, Rev. Jim	Pastor, Chair COM
	Plummer, Scott	Elder Com., Trustee
	Sanders, Rev. Craig	Minister
	Zenier, Lynne	Elder Com., CMem
Green Valley, Henderson	Cornell, Dave	CMem
	Doll, Rev. Adrian	Pastor, Chair Equipping
	Johnson, Carol	Elder Com.
	Small, Doug	Elder Com., CMem
Henderson, Henderson	Pecararo, Rev. Hilda	Minister
	Pecararo, Denis	CMem
	Guerra, Joe	CMem
	Guerra, Naomi	Guest
Lake Tahoe Community	Barnett, Lynn	CMem
	Harbison, John	Elder Com., CMem
	Hughes, Rev. Greg	Pastor
Lamoille	Rey, Jean	Elder Com.
	Kendek, Jamie	CMem
	Wilmot, Sandra	Elder Com.

<u>Church</u>	<u>Name</u>	<u>Position(continued)</u>
Mountain View	Dendy, Rev. David	Pastor
	Kirshman, Chris	CP, Elder Com.
	Bunce, Dennis	Elder Com.
	Stokes, Karen	CMem
	Ward, Dian	Elder Com.
PC of the Living God Reno Korean	Ordonez, Rev. Mariano Nonong	Pastor
	Pak, Rev. David	Pastor
	Park, Charlie	Elder Com. CMem
Saint John's, Reno	York, Elaine	CP, CMem
	Scovill, Ron	Elder Com., CMem
	Willoughby, Amy	CMem
	Willoughby, Mollie	CMem
Spanish Springs, Sparks	Willadsen, Rev. Tom	Interim Pastor
	Hall, Peggy	Synod Com., Elder Com.
	Noble, Elaine	CMem
	Vogel, Ken	Elder Com., CMem
	Vogel, Doreen	Guest
Taiwanese America	Pan, Ester	Elder Com., CMem
	Pan, Raymond	Guest
Truckee Lutheran, Truckee, CA	Tankersley, Bill	CMem
	Tankersley, Rev. Joanie	Minster
	Wiseman, Jami	Elder Com.
Valley, Mesquite	Doyel, Rev. Ross	Pastor
Westminster, Las Vegas	Kunen, Rev. Adolph	Minister
	O'Neill, Melva	Elder Com., CMem

(CRE= Commissioned Ruling Elder/Commissioned Pastor) (Com. = Commissioner) (Rev. = Minister of the Word and Sacrament) (CMem=Committee Member)

Other

Synod of the Pacific	Vincent, Rev. Dr. Nancy Martin	Synod Executive
PCUSA	Myers, Rev. Rene	Ministry Engagement Advisor
PCUSA	Shaw, Rev. Jeanie	Ministry Engagement Advisor
PCUSA	Johnson, David	Self Development of People
PCUSA	Slater, Rev. Judy	Speaker
Insurance Board	Perri, Jennifer	Guest
	Bill Beeson,	Accompanist Guest
	Mrs. Beeson	Guest
Good Shepherd Lutheran	Trevithick, Rev. Scott	Pastor, Moderator
Retired	Crall, Rev. Robert	Retired
Retired	Donaldson, Rev. Judith	Retired
Retired	Fry, Rev. Al	Retired
	Fry, Dorothy	Guest
Retired	Harper, Ken	Retired, CMem

Retired	Harper, Charlene	Guest
Retired	Kelley, Rev Robert	Retired, CMem
	Taylor, Rev. Sue	Retired, CMem
Zephyr Point Conference	Young, Rev. Dick	Director
<u>Presbytery of Nevada Staff</u>		
Presbytery Pastor	Freeman, Rev. Kate	Presbytery of Nevada
Director of Finance	Manke, Vern	Presbytery of Nevada, Member
Stated Clerk/General Presbyter	Ramsey, Rev. J. Christy	Presbytery of Nevada
<u>Absent/Excused</u>		
Administrator	Lockett, Rev. Ed	Retired
Christ the King, Lutheran,	Hilton, Rev. Ed	Pastor
Retired	Mecham, Rev. Pat	Retired

PRESBYTERY CONVENES

Rev Scott Trevithick convened a plenary session with prayer and reflection at 10:40 am on Tuesday, 9/12/2023. **Elder John Harbison** showed a short video on Remembrance and 9/11.

It was **approved** that the Committee on Ministry (COM) members be excused to continue their work without objection.

A quorum was established by the Stated Clerk.

It was announced that without objection, the privilege of the floor would be extended to guests at the moderator's discretion.

Rev. Judy Slater presented "Going to the Other Side." Living in the new normal or "newmal." There is the opportunity to discover the preciousness of things we once took for granted. A chance to refocus on who we are called to be.

Jennifer Perri from the Insurance Board introduced Praesidium online classes, including training for Sexual Misconduct and Boundaries training (required of all Elders and Pastors).

Rev Dick Young, Executive Director of Zephyr Point (ZP), brought greetings and welcome. Next year, 2024, marks the 100th anniversary of ZP, and there will be numerous celebrations. October 6-8 is an Ethnic Concerns Conference. October 9-11 is the Pastor's renewal Retreat. Volunteers are welcome to sign up for the upcoming Halloween night party.

Rev Nancy Martin-Vincent, Synod Executive, Synod of the Pacific, brought greetings and explained the "Savings and Loan" qualities of the Synod's Partnership Mission giving, which provides each Presbytery with nearly \$45,000 annually. Opportunity grants, Emergent Need grants, and Food and Clothing grants through the Hilda Thompson Grants are all available and should be applied for at SynodPacific.org. Synod also offers personnel services, including payroll, etc.

The presbytery was adjourned at 11:50 am for lunch.
The presbytery reconvened at 1:05 pm.

CLERK'S REPORT

The Clerk's Report was distributed before the meeting as Attachment A-2.

Recognition of Native Lands and Peoples:

The Presbytery of Nevada is comprised of land faithfully stewarded by indigenous people for countless generations. Today, we acknowledge the Pyramid Lake Paiute Tribe, the Cui—ui eaters.

The Cui-ui eaters or Pyramid Lake Paiute people have lived around and fished at Cui-ui Pah or Pyramid Lake from time immemorial. Pyramid Lake is the only habitat in the world for the Cui-ui fish that has existed for over 2 million years.

The Pyramid Lake Paiute Tribes' Reservation is thirty-five miles northeast of Reno, Nevada. The area of the reservation contains 742.2 square miles. Pyramid Lake is one of the most valuable assets and a part of the identity of the Tribe and is entirely enclosed within the Reservation's boundaries. As of February 2017, living

on the reservation were 1,300 individuals, with approximately 2,288 enrolled members. The Pyramid Lake Paiute Tribe has a 44% unemployment rate. Most of the reservation residents are under thirty-five (35) years old.

Derby Dam, completed in 1905, diverted 48% of the waters of the Truckee River for irrigation. Pyramid Lake suffered from a surface drop of 87 feet by 1967, and this, combined with pollution and over-harvesting, led to the virtual disappearance of the vast indigenous variety of the Lahontan Cutthroat Trout by the 1940s. Fishing was not only essential to feed the Paiute, but it was also part of their identity. Many Paiute fishermen on Pyramid Lake had to leave the reservation to find jobs in cities. “After the last run of 1937. Nearly all the fishermen went to Reno or somewhere and never returned.” Only the efforts of the Pyramid Lake fishery operated by the tribe over the decades have saved the Lahontan Cutthroat Trout.

After the Endangered Species Act was passed in 1967, the tribe took their case to the Supreme Court, and in 1990, the Paiute settled. Through their resourcefulness, the Cui-ui people restored some of the water feeding Pyramid Lake, saving its fish and bringing national attention to the destruction caused by irrigation.

Mervin Wright, former chair of the Pyramid Lake Paiute Tribe, says: “In the time before humans — the fish and the birds, the plants and the insects — they were the ones that controlled life. They were the ones that controlled survival. Then, we came along as humans; we had to learn from them. And we did. But fast forward to today, and I wonder what happened,” “Whenever man tries to control nature, man loses, and nature is damaged,” “You don’t have to look any further than Derby Dam.”

I thank the Presbytery for taking the time to consider the people whose lands we inhabit and their witness as stewards of the land from the beginning of time through today.

- Pyramid Lake Paiute Tribe website

- Nevada Current website

- National Park Service Website

2022 03 [actions since March presbytery meeting]

ORDINATIONS	NONE
CHARTERED	NONE
INSTALLATIONS	Rev. Craig Sanders, Grace, May 7, 2023
ENROLLMENTS	NONE
DISMISSALS	NONE
REMOVED	NONE
RENUNCIATED	NONE
RELEASED	NONE
TRANSFERRED	NONE
FROM ANOTHER DENOM	Rev. Greg Hughes
VALIDATED MINISTRY	Rev. Jean Shaw, Ministry Engagement Advisor
STATED SUPPLY	NONE
RETIRED	NONE
INACTIVE	NONE
LABOR IN BOUNDS	NONE
LABOR OUT OF BOUNDS	NONE
MINISTER AT LARGE	NONE
CANDIDATE UNDER CARE	NONE
DECEASED	Rev. Douglas Gregg, April 29, 2023 Rev. Veron Towne, March 30, 2023

OTHER PERMISSIONS/APPROVALS

Conduct Baptism/Communion	NONE
Enter CLP Program	NONE
CLP Commissioning	Silvia Cook June 17, 2023

- The meetings of the Presbytery of Nevada are recorded to preserve and share significant presentations and the production of minutes. They are not the official records of the Presbytery of Nevada. The written minutes, approved by the Presbytery or the council acting as Presbytery, are the official records of the Presbytery of Nevada.

- As authorized by the Presbytery and instructed by the Presbytery Moderator, the Stated Clerk appointed the following to install Craig Sanders on May 7th at 4 pm at Grace Presbyterian Church in Las Vegas. Rev. Hilda Pecoraro, moderator's designee, Rev. David Dendy, Elder Lynne Zenier, Rev. Jim Houston-Hencken. The installation occurred, and the commission was dismissed after the service. The Presbytery thanks the commission for their ministry.
- The Stated Clerk attests that the Presbytery of Nevada Minutes for our September 2022 stated meeting, our February 2023 special meeting, and our March 2023 stated meeting were reviewed by the Synod on August 31, 2023. There were no exemptions and no warnings from the review. The Stated Clerk thanks the Journal Clerk, Rev. Kate Freeman, for her careful and complete work.
- The Stated Clerk reports he led all the Presbytery Executives of the Synod at their retreat August 29th-Sept 1st in Danville, California, and provided the devotions.
- The Stated Clerk reports he attended the final Presbytery Leader Formation residency in Marriottsville, Maryland, May 7-12, 2023
- Last January, the stated clerk allocated among the 23 churches according to size and request, ranging from 1 to 4 commissioners. This totals 44 ruling elders. We have three members transferred to our roll since their church of membership no longer exists. We have 5 Commissioned Lay Pastors. We have two members who are leaders of worshipping communities. We have one each of a Certified Church Educator, Chairperson of a committee, and commissioner to the General Assembly who otherwise are not members of the Presbytery.
- A summary report with actual numbers is Attachment A-5 on the Presbytery meeting page on our website and at pbyl.ink/parity These were sent to churches in January and included as Attachment A-5 to these minutes.

- As required by the Constitution of the PCUSA, the Stated Clerk reports that the Presbytery has a manual of Administrative Operations, which can be found linked on the Presbytery website or at pbyl.ink/manual. It is also linked in the Presbytery emails.
- As required by the Constitution of the Presbyterian Church (U.S.A.), the Stated Clerk reports that the Presbytery has established a policy on the Committee of Representation, which can be found in the Presbytery manual under Bylaws, 5.0600.
- The Stated Clerk reports that the Presbytery's Safe Church Policy (covering sexual misconduct prevention and response) and Child and Youth Protection Policies **have not been enacted**.
- The Stated Clerk reports the following are former members of the Permanent Judicial Commission from the past six years and are eligible for continued service, in accordance with D-5.0206b:

2018-Betty Squires	St. John's, Reno
2018-Art Ritter	Grace, Las Vegas
2020-Bette Sylvis	Henderson, Henderson
2020-Jackie Leonard	St. John's, Reno
2020-Dr. Bertha Pendleton	Mt. View, Las Vegas
2022-David Dendy	Mt. View, Las Vegas
2022-Susan Jones	First, Elko
2024-Bob Kelley	Honorably Retired
2026-Ed Lockett	Honorably Retired
2026-Tom Hall	Spanish Springs, Sparks
2026 Jean Rey	Lake Tahoe Community
- The Stated Clerk reports that session minutes will be reviewed in person during this meeting and via other arrangements after this meeting. The results of the October 2022 review are in the clerk's report of the March 2023 minutes of presbytery. We thank Elder **John Harbison** for his late nights in review session minutes while hosting Presbytery in October.

- As required by the Constitution of the PCUSA, the Stated Clerk reports the following annual minimum compensation for ministers and commissioned pastors in the Presbytery is policy number 3 in our Manual of Administrative Operations:

POLICY NUMBER 3 MINIMUM SALARY

The minimum compensation package for full-time clergy in the Presbytery of Nevada is: \$38,000 yearly salary, including housing and utilities, \$500 study leave, full pension, two (2) weeks study leave (study leave allowance and time to be cumulative up to a maximum of three years), four (4) week vacation, \$1,800 travel allowance (minimum, vouchered at the IRS rate)

- Reports the following names, Elder Elaine York and Minister Adrian Doll, have been approved as the ordination exam readers for the year 2023.
- Statistics submitted to General Assembly, Available on the meeting page on our website at nevadapresbytery.org as Attachment A-6
 - Active membership reported 161 gains and 263 losses for a total of 2396, down from 2439 of which 1470 (61%) were women
 - 38 Baptisms, Average Weekly Attendance was 1336, 222 from Birth through Grade 12 were reported to be in Christian Education
 - Just under 18% of the Presbytery was reported to be non-white
 - Annual reported income was just under 4 million dollars, with expenses slightly over 4 million.
- Our quorum, according to our by-laws, (3.0101) A quorum of a Presbytery meeting is three ministers of the Word and Sacrament who are members of the Presbytery and three ruling elder commissioners from three different congregations.
- There was one commission for installation, Rev. Craig Sanders, in May as associate pastor at Grace Presbyterian Church.
- There were no commissions for ordination.
- The commission for the Lee Vining Church has completed its work and is

dismissed with thanks.

- There is a commission for the First Korean Presbyterian Church of Las Vegas, which is continuing its work.
- Elder Carol Sandmier, member of the Presbytery of Nevada, has transferred her church membership to Christ Presbyterian Church, Gardnerville, Nevada. Based on 3.0204a, I ask the Presbytery of Nevada to **delete Carol Sandmier's name** from the Presbytery rolls.
 - This leaves two members of the Presbytery who are not members of a Presbyterian congregation: Vernon and Carol Manke.
- There is a commission to come alongside the sessions of the Henderson Presbyterian Church and the Presbyterian Church of the Living God to work on the merger of the two congregations. As authorized by the Council on June 17, 2023, the Administrative Commission to work with the sessions and congregation of **Henderson United Presbyterian Church and the Presbyterian Church of the Living God** were Rev. Ken Harper, Rev. Hilda Pecoraro, Elder Bruce Laird, Elder Craig Sell
- The Presbytery of Nevada is registered as a non-profit with the State of California
 - CEO – John Christy Ramsey
 - CFO – Vernon Manke
 - Resident Agent – Katherine Suzanne Freeman
- The Stated Clerk acknowledges that Reverend Greg Hughes, as required by G-2.0505b. did “furnish the presbytery with evidence of having surrendered membership in any other Christian churches with which the minister has previously been associated.”

Recommendations for Action:

- The Presbytery of Nevada, registered as a non-profit with the State of California, files this annual report of officers. (Nevada officers were due in July and authorized in June by the Council. Action of the Council reported below.)
 - Secretary JOHN CHRISTY RAMSEY
 - Resident Agent KATE FREEMAN
 - Treasurer VERON MANKE

LORD'S SUPPER AUTHORIZATIONS

- The Stated Clerk recommends that the Presbytery grant permission to administer the Sacrament of the Lord's Supper to the **Rev. Dick Young, Rev Sara Tillema**, and other PC(USA) teaching elders leading worship at Zephyr Point Conference Center. In addition, Commissioned Pastors (CREs) of the Presbytery, with prior approval of the chair of the Committee on Ministry, are also authorized to celebrate the Sacrament of the Lord's Supper at Zephyr Point Conference Center.
- The Stated Clerk recommends that the Presbytery grant permission to administer the Sacrament of the Lord's Supper to the following minister members of the Presbytery:
 - **Rev. Mitchell S Holley**, Chaplain
 - **Rev. Alex Aaron**, Chaplain
- The Stated Clerk recommends that Commission Pastors (CREs) of the Presbytery when invited by a church of the Presbytery and approved by the chair of the Committee on Ministry, be authorized to administer the Sacrament of the Lord's Supper in the church that invited them.
- In addition, the Stated Clerk recommends that the celebration of the Sacrament of the Lord's Supper be approved for all in-person meetings of the presbytery, typically in March and September.

BOUNDARIES

- The Presbytery of Nevada requests **replacing** this current definition of the
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boundaries of the Presbytery and communicating this request to Synod and the General Assembly for approval.

1.0100 The Presbytery of Nevada of the Presbyterian Church (USA) includes all of the counties in the State of Nevada (less the Jackpot and Owyhee area) and Alpine, Mono, and Inyo east of the Sierra Mountain Crest, and that portion of El Dorado (incorporated as the City of South Lake Tahoe) counties, and those portions of Modoc (including townships 45, 46, 47, 48 and Ranges 1W, 2W, 1E, 2E, 3E, 4E, and 5E), Lassen, Plumas, Sierra, Nevada, Placer and El Dorado lying east of the line from the west shore of Goose Lake at Oregon border, to Susanville, to Donner Summit, to Echo Summit, to the northeast corner of Amador County where it joins Alpine County, of the State of California, and shall be composed of all Churches and Ministers of the Word and Sacrament.

With the following description:

1.0100 The Presbytery of Nevada of the Presbyterian Church (U.S.A.) includes all of the counties in the State of Nevada and within the State of California, those portions lying East of the line from the West shore of Goose Lake at the Oregon border to the West side of Susanville, to Donner Summit, to Echo Summit, to the Northeast corner of Amador County where it joins Alpine County near Kirkwood and the counties of Alpine, Mono, and Inyo east of the Sierra Nevada Mountain Crest, and that portion of El Dorado (incorporated as the City of South Lake Tahoe)

The Stated Clerk thanks Elder Vern Manke for his work negotiating boundaries with neighboring Presbyteries and the General Assembly. No church is affected by this change.

COMMITTEE ON MINISTRY REVIEWS *(Pt. = Pastor)*

Ministers at Large	NONE
Commissioned Lay Pastors	NONE

COUNCIL ACTIONS

These are actions taken by the Council between Presbytery meetings. According to our by-laws:

4.0400 The Council shall have all the authority as permitted by the Book of Order and consistent with Presbytery Policy, that is, to act with the full authority of Presbytery between Presbytery Meetings

JUNE 17TH VIRTUAL MEETING OF COUNCIL VIA ELECTRONIC MEANS

(These are actions of the Presbytery and are included here to be recorded.)

- **Council Approved** the officers of the Presbytery of Nevada, Incorporated for the State of Nevada.

President SCOTT PLUMMER

Secretary JOHN CHRISTY RAMSEY (and Resident Agent)

Treasurer VERNON W MANKE

Director LYNNE ZENIER

Director ROBERT C KELLEY

Note: These officers were filed on 6/26/2023; the next filing is due 90 days before 7/31/2024.

The filing for California is scheduled to be approved at the September Presbytery meeting.

- Were informed of the purchase of a **new website made by Worship Times** for \$8,000 with \$47 a month hosting and maintenance.
- Were informed of the **approval of the financial review** from Steele Public Accountants of the Presbyterian finances Director of Finance, Elder Vern Manke, was thanked by the council for his service. *(Attachment A-8 of this September Presbytery meeting)*
- Approved the formation of a **Pastor Nominating Committee by Spanish Springs** Presbyterian Church

Rev. Greg Hughes – Minister of another Christian Denomination

Council affirmed the work of the COM and approved the following, acting as the presbytery according to our by-laws (4.0400)

1. Approve the work and actions of the Committee on Ministry to review and approve the call of Lake Tahoe Community Presbyterian Church to the Rev. Greg Hughes on behalf of the Presbytery of Nevada.
2. Approve COM's examination on behalf of the Presbytery of Rev. Greg Hughes, a minister of another Christian Church
3. Approve the COM reception and examination of credentials and evidence of Rev. Greg Hughes's good standing as a minister as acceptable to the Presbytery.
4. Approve the COM action finding that Rev. Greg Hughes has satisfactory evidence for the Presbytery to affirm that Rev. Greg Hughes possesses the qualifications of character and scholarship required for candidates of this church for service as teaching elders.
5. Affirm the COM's determination for the Presbytery that Rev. Greg Hughes possesses the wisdom and maturity of faith, leadership skills, compassionate spirit, honest repute, and sound judgment required of those entering service in the PCUSA ministry as a teaching elder.
6. Affirm the COM's determination that based on Rev. Greg Hughes's previous membership in the PCUSA and as a minister member of the Presbytery of Santa Barbara and his affirmation that the requirements for transcripts, course work requirements, and graduation from an accredited college or university and theological institution accredited by the Association of Theological Schools has been fulfilled.
7. And thus, acting as the Presbytery, determines that the Rev. Greg Hughes is called to work properly under the jurisdiction of the Presbytery of Nevada.

The Council approved and affirmed the following motion from the Committee on Ministry:

that Rev. Greg Hughes, a minister of another Christian church having been ordained for five or more years, called to work properly under the jurisdiction of the Presbytery of Nevada, be granted an exception from the requirements of G-2.0607 and G-2.0610 according to G-2.0505 by a two-thirds vote of the council acting as Presbytery between meetings of Presbytery as provided by our by-laws (4.0400)

This waiver is necessary because Rev. Greg Hughes, a minister of another Christian Church, does not have copies of examination materials to submit. The Committee of Ministry notes that the Rev. Hughes has passed the PCUSA ordination examinations as evidenced by his affirmation and previous service and membership in the PC(USA). By approving this motion, the Presbytery of Nevada finds this evidence constitutes an alternative means to ascertain readiness to have his previous ordination to ministry recognized by the Presbytery of Nevada so he may work properly under the jurisdiction of the Presbytery of Nevada after being called to that work.

The Council approved the call and Presbytery membership of the Rev. Greg Hughes pending the concurring vote of the congregation of the Lake Tahoe Community Presbyterian Church on June 25, 2023.

Upon enrollment, the Reverend Greg Hughes is required by G-2.0505b. to “furnish the presbytery with evidence of having surrendered membership in any other Christian churches with which the minister has previously been associated.”

Other Committee on Ministry actions:

- Approved **Sylvia Cook** becoming a Commissioned Ruling Elder CRE (Commissioned Pastor) after confirmation that she is an ordained ruling elder and trained by the Committee on Ministry

- Approved **Elder Scott Plummer** becoming the Director of Finance in September 2023.
- Approved contracting with **Nevada Payroll Services** to handle payroll and taxes for employees residing in both Nevada and California.
- Approved Rev. Dr. Adrian Doll and Elder Elaine York as **readers for the PC(USA) Ordination Exams** for 2023
- Approved directing the Committee on Representation to form and present an **antiracism policy** for the Presbytery of Nevada.
- Approved the **dissolution of the First Korean Presbyterian Church of Las Vegas** as of August 31, 2023, after consultation with members of the First Korean Presbyterian Church of Las Vegas and upon recommendation of the Administrative Commission for First Korean Presbyterian Church of Las Vegas
- Approved the change in status of the **Rev. Shin Hwang to Member at Large** pending the dissolution of the church.
- Approved the **dissolution of the Lee Vining Administrative Commission** with thanks.
- Approved the **dissolution of the Administrative Commission to install Rev. Craig Sanders** at Grace Presbyterian Church with thanks.

COUNCIL EMAIL VOTES

The Council **APPROVED** a change in the dissolution date of the **First Korean Presbyterian Church of Las Vegas to October 31, 2023**. An electronic vote by the Presbytery Council provided by Policy #17 of the Presbytery of Nevada was conducted electronically from August 18, 2023, to August 25, 2023. Eleven voting members of the Council of the Presbytery of Nevada were emailed the following vote text. Non-voting members were sent a copy of the vote text.

“Shall the effective date of the dissolution of the congregation of First Korean Presbyterian Church of Las Vegas be changed to October 31, 2023?”

All voting members voted via an online survey hosted at MailChimp via an individual link sent only to their email and additionally entered their name on the survey. There are 11 voting members. All members opened the email and responded online during the voting period. There were no motions to table the vote.

Of eleven council members, the vote was 10 YES, 1 NO, and 0 members not voting. Three non-voting members were copied on the vote text but not sent a voting survey. *One member voting YES clicked the survey twice, resulting in 12 YES responses instead of 11. The duplicate YES vote was discarded, and only the original YES vote was counted.*

Thankfully prepared by the Rev. Kate Freeman, Journal Clerk, the council minutes are on the website post for this meeting.

COMMITTEE REPORTS

Rev Judy Slater led the Presbytery through gentle physical and spiritual exercises between each committee report.

Equipping – Rev Adrian Doll

1. From their \$10,000 block grant, the Equipping Committee allocated:
 - 1) \$3,000 for the Youth triennium
 - 2) \$4,000. For the new website development
 - 3) \$500. For the Southern Nevada Presbytery luncheon.
2. Elder Doug Small reported that the committee is working on a Manual of Committee Responsibilities. Committee chairs are asked to supply documents with descriptions.
3. **The Presbytery approved the Policy on Sponsored Mission Trips, which shall be placed into the Manual of Operations of the Nevada Presbytery.**
4. Boundary, Sexual Misconduct, and Child Abuse & Safety Training Compliance BY Praesidium was discussed.
 - a. A notification will remind folks to do the training every three years.
 - b. Failure to comply will result in a second reminder and follow-up, and further failure will result in restriction of pastoral duties.

- c. Session members are required to do the training (they are a council of the church). It is the church's responsibility to have the training completed and recorded in the minutes.

Mission Outreach – Elder Joe Commerford

1. Presbytery approved Faith Chapel as a New Worshiping Community.

2. Mission reviews (in committee unless otherwise stated):

- a. Rev. Jeanie Shaw gave a video report of the youth Alaskan trip.
- b. Molly Wallaughby reviewed her trip as one of the youths who went to Alaska.
- c. Anita Taylor spoke to the Plenary about being the CEPAD coordinator in Nicaragua. **Consejo de Iglesias Pro-Alianza Denominacional** (Council of Pro-Denominational Alliance Churches)

CEPAD currently works in sustainable agriculture programs, economic development for women, psychosocial attention, community organization, and training, strengthening of pastoral leadership, exchanges between delegations and partnerships, and education from a faith-based perspective. In addition, CEPAD runs a Christian radio station and attends to immigrants and refugees from other countries traveling through Nicaragua. – cepadnica.org/about/2/2024

3. From their \$30,000 Block Grant, the Mission Outreach Committee allocated:

- | | |
|---|----------|
| a. 1. Grant-Amazing Grace | 4,000.00 |
| b. 2. Emmanuel Faith Chapel | 4,000.00 |
| c. 3. Grant-Teen Challenge-Las Vegas | 2,500.00 |
| d. 4. Grant-Teen Challenge- Sparks | 2,500.00 |
| e. 5. HPC Foodbank-Support | 4,000.00 |
| f. 6. Phoenix Pantry, LTCPC | 4,000.00 |
| g. 7. Westminster PC Foodbank | 4,000.00 |
| h. 8. LTCPC Bread And Broth Program | 500.00 |
| i. 9. Presbyterian Disaster Assistance. | 500.00 |

Peace and Justice – Rev Rebecca Watkins

Rev David A. Johnson from the Executive Board of the Self-Development of People (SDOP) gave a presentation about what SDOP is and how it is funded in the hopes of helping the Nevada Presbytery understand the necessity for a Nevada Presbytery SDOP Committee to funnel SDOP applications and funding. However, Peace and Justice needs ethnic majority on the team to receive certification from SDOP.

The committee had no action items needing a vote.

Representation – Elder Jean Rey

The Committee on Representation recommends the adoption of the anti-racism policy that has been put forth by the General Assembly.

The Presbytery referred the proposed policy back to the Committee on Representation for further definition, education, and reflection and, after reconsideration, brought it back to the Presbytery at a future date.

Nominating – CP Chris Kirschman

After asking for nominations from the Presbytery, the following slate was approved.

Elder Peggy Hall	Moderator	2024
Rev. Adrian Doll,	Vice Moderator	2024

Committee on Ministry

Elder Lynne Zenier	Class of 2026
Rev. David Pak	Class of 2026
Rev. David Dendy	Class of 2026

Nominating Committee

Elder Carol Johnson	Class of 2026
Elder Dan Ward	Class of 2026

Committee on Representation

Elder Dian Ward	Class of 2026
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Committee on Equipping

Elder Karen Stokes	Class of 2024
VACANT	Class of 2025
Elder Vicki Wilson	Class of 2026
Elder Ron Scovill	Class of 2026
Elder Joe Guerra	Class of 2026

Committee on Mission Outreach

Elder Malcom Hunt	Class of 2025
Elder UD Chukwukelu	Class of 2026
Elder Amy Willowbee	Class of 2026
Elder Dennis Bunce	Class of 2026

Ordination Exam Readers

Elder Elain York	2024
Rev. Adrian Doll	2024

General Assembly Commissioners

Elder Dennis Bunce	2024
Rev. Susan Taylor	2024

Synod Commissioners

Rev Al Fry	Class of 2025 (2 nd term)
Elder Peggy Hall	Class of 2024
Rev Susan Taylor	Class of 2025 (2 nd term)
Elder Joe Commerford	Class of 2024

The three-year Synod commissioner terms begin and end in October, with the final day of the term resting on the day before the October assembly commences. Then, the new terms begin on the first day of the Oct assembly.

Permanent Judicial Commission

Elder Melva O'Neil Class 2028
Elder Beverly Stokes Class 2028
Rev. David Dendy Class 2028

Personnel Committee

Elder Ken Vogel Class of 2024
Rev. M.Nonong Ordonez Class of 2026
Elder Carol Sandmeier Class of 2026

Trustees

Rev. Bob Kelley Class of 2026
Elder Louis Murray Class of 2026

Retiring Director of Finance Elder Vern Manke was honored with the gift of a multi-colored handmade quilt with Dodger Blue as a dominant color. Vern was very touched.

Presbytery recessed until worship.

PRESBYTERY WORSHIP

Worship met at 7 pm in Inspiration Point. The preacher for Tuesday evening's service was the Rev Dick Young, who reminded us of the importance God places upon humility in our walk of faith.

We also celebrated the validated ministry of the Rev Jean Shaw as Ministry Engagement Advisor for the Synods of Alaska Northwest, Pacific, and Southern California and Hawaii.

The Presbytery of Nevada **installed** the Rev Greg Hughes as pastor of the Lake Tahoe Community Presbyterian Church. Greg received a handmade stole made in the colors of both the liturgy and the Presbytery of Nevada by Presbyterian Pastor Rev. Kate Freeman.

The Presbytery of Nevada acknowledged the sixtieth anniversary of Rev Al Fry's ordination and the fiftieth anniversary of Rev Judith Donaldson's ordination.

A reception was held following worship to honor Vern Manke, retiring Director of Finance. The room was decorated in Dodger Blue in keeping with Vern's favorite baseball team.

PRESBYTERY RECONVENES

Presbytery reconvened Wednesday at 9:04 am by Rev Scott Trevithick with prayer.

COMMITTEE REPORTS *CONTINUED*

Committee on Ministry – Rev Jim Houston-Hencken

Jim opened his report by speaking of the Late Rev Vernon Towne. Calling us all to utilize the resources within the Presbytery so that no one is overlooked or without help.

1. **The Presbytery approved the commissioning of Elder Jennifer Koopman** for Elko First Presbyterian Church as specified by Policy 25. Elder Koopman had been pursuing a Master of Divinity degree. She has taken suggested classes through Whitworth College, WA. Jim Houston Hencken, Chair of COM, offered prayer with commissioners from Elko. The Doxology was then sung. The commissioning service will be held at Elko First Presbyterian Church later.
2. **The Presbytery approved the conditional commissioning of Udechukwunyerere Chukwukelu (U.D.)** a Commissioned Ruling Elder for the worshipping community Faith Chapel according to Policy #25 upon completion of the following items:
 - a. Membership at Grace Presbyterian Church.
 - b. Elected and ordained as an elder at Grace.
 - c. Enrollment in a polity-related course approved by the chair of COM
3. **Elder Dennis Bunce was encouraged on this journey to commissioned ruling elder** by receiving a handmade stole from Presbytery Pastor Kate

Freeman. The Rev David Dendy offered prayer, and Mountain View Presbyterian Church members came forward to join in the prayer.

4. **COM reported the transfer of Rev LaVonne Alexander** to Cascades Presbytery
5. **COM reported a commission was appointed to come alongside the sessions and congregations of the Henderson United Church and Presbyterian Church of the Living God to accomplish their merger:**
 - a. Members Rev. Ken Harper, Rev. Hilda Pecoraro, Elder Bruce Laird, and Elder Craig Sell.
 - b. Authority to approve the merger as agreed by the churches.
 - c. Authority to dissolve the old churches.
 - d. Authority to create the new church and set a date of chartering service.
 - e. Authority to approve merging the assets and liabilities with the presbytery trustees.
 - f. Authority to review the new church's bylaws.
 - g. Responsibility to report to presbytery regularly.
 - h. Responsibility for keeping minutes of all meetings to be delivered to the Stated Clerk.
 - i. Authority to approve the call of their current pastor to the newly formed church.
6. **The Presbytery Approved authorizing the moderator of the Presbytery to appoint a commission to commission commissioned ruling elders** (Commissioned Pastors) when the conditions specified by the Committee on Ministry are fulfilled.
7. COM Reported a system has been set up for reviewing Commissioned Pastor's Calls, Reviewing Validated Ministries, Triennial Visits, and Terms of Call.
8. COM Reported that at the worship service the previous evening, September 12, 2023, the Presbytery of Nevada **installed the Rev Greg Hughes** as pastor of the Lake Tahoe Community Presbyterian Church (LTCPC). In addition to the stole Greg received at the Installation service, he also received a box of his favorite breakfast cereal: Quaker Simply Granola. Elder John Harbison,

member of LTCPC, offered a prayer over Rev. Hughes, and many joined up front.

9. The COM reminded churches that the PCUSA has a new minimum compensation item: 12 weeks of paid family leave must now be included in the terms of the call for a pastor. G-2.0804.
10. Rev Dick Young and Rev Hilda Pecararo presented a brief report on the Board of Pensions Conference they attended in May 2023. Their report is included at the end of this committee report.
11. COM reported that minister member Rev. Jeanie Shaw was *not* given permission to labor outside the Presbytery of Nevada bounds at the worshiping community of Eventide since the Presbytery of North Central California requires worship leaders to be members of their Presbytery.

Trustees – Elder Vern Manke and Elder Scott Plummer

\$2585 was collected in the offering for the relief effort in Maui due to the wildfire damage. This amount doesn't include those offerings given using online services. Many thanks.

1. Presbytery **approved** the five-year renewal of the Synod loans to Spanish Springs PC. Since the Nevada Presbytery is a co-signer on that load, payments would have to be made by the Presbytery should the loan default.
2. Mission Partnership Funds through the Synod were explained, and folks were encouraged to participate in this source of income to the Presbytery.
3. Calvary Chapel, purchasers of the East Harmon property, continue to make payments on the loan. A balloon payment is coming due in 2025 of about \$625,000.
4. Rev Bob Kelley is the new chair of the Trustees.

Vice Moderator Peggy Hall assumed the role of Moderator during the report of the Personnel Committee.

Personnel – Rev Scott Trevithick

1. The Presbytery **APPROVED** designated compensation as Housing Allowance for Stated Clerk Rev Christy Ramsey and Pastor to the Presbytery Rev Kate Freeman. This designation continues until changed by Presbytery action.

2. Elder Scott Plummer will assume the position of Director of Finance at the start of 2024. Elder Vern Manke will continue in that position through the end of this year.

Following the Personnel report, Rev Scott Trevithick once again assumed the role of Moderator.

Installation of Officers and Committee Chairs

Rev Bob Kelley, Chair of Trustees; Elder Jean Rey, Chair of Committee on Representation; Rev Rebecca Watkins, Chair of Peace and Justice; Rev Adrian Doll, Vice Moderator; Rev Ross Doyle, Chair of Nominating; Elder Peggy Hall, Moderator; Elder Ron Scovil, Equipping; and Rev Jim Houston-Hencken, Chair of Committee on Ministry all gave affirmative answers to the Constitutional questions.

Prayer was offered by retiring moderator Rev Scott Trevithick.

Resolution of Thanks and Closing Prayer – Rev Kate Freeman

Meister Eckhart said, “If the only prayer you said in your whole life was, ‘thank you,’ that would suffice.”

Transfer of the Moderator’s Cross – from Rev Scott Trevithick to Elder Peggy Hall

Adjournment

The presbytery voted to adjourn at 11:40 am.

Minutes taken by,



Rev Kate Freeman
Journal Clerk
Presbytery of Nevada

Minutes submitted by,



J. Christy Ramsey
Stated Clerk/General Presbyter
Presbytery of Nevada

ATTACHMENTS

A-1 DOCKET 2023 Fall Presbytery

A-2 Clerks Report September 2023 *see pp. 2023-904 ff.*

A-3 20220913 Minutes Presbytery of Nevada *see pp. 2022-901 ff.*

A-4 20230313 Minutes Presbytery of Nevada *see pp. 2023-301 ff.*

A-5 Parity Report 2023

A-6 Statistics Reported for 2022

A-7 Certificate of Insurance

A-8 Financial Review

B-1 Antiracism Policy *not approved included for reference*

B-2 Board of Pensions Conference Report

C-1 Annual Filing with the State of California

C-2 Budget Projection 2024

C-3 Bal Sheet Condensed July 31, 2023

C-4 Treasurers Report Condensed July 31, 2023

C-5 Consolidated Fund Activity Report as of July 31, 2023

C-6 Mission Partnership Funding Explained



DOCKET

PRESBYTERY OF NEVADA – FALL 2023 GATHERING

Zephyr Point Conference Center, Zephyr Cove, NV | September 12-13, 2023

As of September 9, 2023, the latest is on the website. Shortcut: pbyl.ink/sep2023

After serving churches in her 35 years of ordained ministry, **Rev. Judy Slater** begins a new phase in life. She is past Moderator of Redwoods Presbytery, facilitates Missional

GOING TO THE OTHER SIDE WITH REV JUDY SLATER

What is the Other Side? What will we find?

What will we need to go into an uncertain future?

How can we, as individuals and churches, prepare ourselves now?

Using creativity centers available during the 3 days, interludes between and within meetings, small group listening and sharing, and a deeper look at **Mark 4:35-41**, you will come away with practical tools for both personal and leadership resilience that will support you and your congregation **'Going to the Other Side'**

Cohort Groups for Lay Leaders, assists her coaching clients to take personal responsibility for their spiritual relationships, offers **Building Resilience in Time of Stress and Trauma** workshops for churches and groups, including Kaleidoscope later in September, is the author of *The Simply Self-Wonderful Card Deck and Inner Workout Book* coming out in October, and as co-founder of C Street Village cohousing, is working to build an intergenerational, inclusive, eco-friendly community in Hamilton, Novato.

SUNDAY – September 10, 2023

3:00 pm Arrival – *Shuttle drivers can volunteer with Karen Stokes*

6:00 pm Dinner for those registered for this meal (see your registration)
10:30 pm to 7:30 am Quiet Hours (nightly)

MONDAY – September 11, 2023

Committee and special meetings as scheduled. *Below is a plan, not a promise.*
Clerks of Session are invited to drop off their church minutes and records all day

8:00 am Breakfast for those registered for 3-night lodging at Zephyr Point

9:00 am – 11:00 am Trustees

9:00 am – 12:00 noon Committee on Ministry

Noon Lunch for those registered for 3-night lodging at Zephyr Point

1:00 pm – 5:00 pm Personnel

1:00 pm – 5:00 pm Equipping

3:00 pm Monday Arrivals – Shuttle drivers can volunteer with Karen Stokes

3:00 pm Creativity Centers open with Rev. Judy Slater, Presbytery Presenter

5:00 pm – 6:00 pm Orientation – First-time ministers and Elder Commissioners

6:00 pm Dinner for everyone registered for lodging at Zephyr Point

7:00 pm Listening Conversations with Rev. Judy Slater

We can change the world if we start listening to one another.

How can we facilitate better conversations with others? How good of a

Listener are you? How can we use dissent for the best possible

outcome? Come and learn new ways of being in conversation.

10:30 pm to 7:30 am Quiet Hours (nightly)

TUESDAY – September 12, 2023

Plenary Starts at 10:30 am!!!!!!

8:00 am Breakfast for everyone registered for lodging at Zephyr Point

PRESBYTERY CONVENES

10:30 am Presbytery Convenes - Rev. Scott Trevithick, Moderator
Opening Prayer – Rev. Scott Trevithick

Presbytery roll is established by print-in. Please “Print” in. (NO signatures!) This includes visiting presbyters. A corresponding member vote is no longer required.

Explanations and Requests to be Excused from Plenary

PRESBYTERY PRESENTER

10:45 am Rev. Judy Slater, Presbytery presenter

11:30 am Greetings then our Lunch Blessing by Elder Jennifer Koopman, Elko
Noon Lunch for everyone registered for lodging at Zephyr Point

PRESBYTERY RECONVENES

1 pm Presbytery Reconvenes with Prayer

CONSENT AGENDA & REPORTS

- Clerk’s and Council Report (Attachments lettered A)
- *Check the website for other reports (Attachments lettered B)*
- Director of Finance’s Budget Reports: (Attachments lettered C)

COMMITTEE REPORTS

GRAPHICS INDICATE AN INTERLUDE WITH PRESENTER JUDY SLATER AFTER REPORTS

EQUIPPING – Rev. Adrian Doll, Chair



MISSION OUTREACH – Committee Leader



PEACE AND JUSTICE – Rev. Rebecca Watkins, Chair, welcomes Rev. David Johnson, Executive Board for Self-Development of People.



Break after Peace and Justice Interlude or at the Moderator's Discretion

COMMITTEE ON REPRESENTATION – Elder Jean Rey. Attachment B-1



NOMCOM – CP Chris Kirschman



ANNOUNCEMENTS & PRAYER

- **Presbytery Offering is for Lahaina and Hawai'i wildfire relief**



Cash or checks to **NEVADA PRESBYTERY** in offering
Enter give.nevadapresbytery.org in your browser.
Use the **Donate** menu link at nevadapresbytery.org
Scan the QR Code at the left with your phone.

We use eservicepayments.com with the Presbyterian Foundation for online giving. Use the **General Fund Offerings** to contribute to the Presbytery offering. Thank you!

- **Dinner Blessing the Rev. Nancy Vincent Martin, Synod Executive**

Without objection, the Presbytery is in recess until worship

6:00 pm Dinner for everyone registered for lodging at Zephyr Point

7:00 pm Presbytery Worship

The preacher for Tuesday evening's service is the Rev. Dick Young.

We are pleased to install both the Rev. Jeanie Shaw, Ministry Engagement Advisor for the Synods of Alaska Northwest, Pacific, and Southern California & Hawaii, and the Rev. Dr. Greg Hughes as pastor of the Lake Tahoe Community Presbyterian Church

Without objection, Presbytery is in recess after the benediction

Please attend the Moderator's reception at Cabin 8 after Worship

10:30 pm to 7:30 am Quiet Hours (nightly)

WEDNESDAY – September 13, 2023

GRAPHICS INDICATE AN INTERLUDE WITH PRESENTER JUDY SLATER AFTER REPORTS

8:00 am *Breakfast for everyone registered for lodging at Zephyr Point*

PRESBYTERY RECONVENES AT 9 AM!!

9:00 am *Presbytery Reconvenes Creativity Centers close at 11:00 am*

COMMITTEE REPORTS

COMMITTEE ON MINISTRY COM – Rev. Jim Houston Hencken, Chair



Break after COM interlude or at the Moderator's Discretion

TRUSTEES - Elder Scott Plummer, Chair & Elder Vern Manke, Director of Finance



PERSONNEL – Rev. Scott Trevithick



INSTALLATION OF OFFICERS AND COMMITTEE CHAIRS

RESOLUTION OF THANKS – Rev. Kate Freeman, Presbytery Pastor

CLOSING PRAYER –

ADJOURNMENT

ANNOUNCEMENTS

- **Creativity Centers close at 11:00 am**
- **Lunch is on your own!**



- ***Council meets immediately following Presbytery to elect a Chair***
- **The Synod of the Pacific meets via Zoom on October 5 & 6, 2023. Many attendees will also be meeting in person at Zephyr Point.**

Respectfully Submitted,

Rev. J. Christy Ramsey, (he/him/his), Stated Clerk/General Presbyter

COUNCIL MEETING

Jesus Stills a Storm

Mark 4:35-41

On that day, when evening had come, he said to them, 'Let us go across to the other side.' And leaving the crowd behind, they took him with them in the boat, just as he was. Other boats were with him. A great gale arose, and the waves beat into the boat, so that the boat was already being swamped. But he was in the stern, asleep on the cushion; and they woke him up and said to him, 'Teacher, do you not care that we are perishing?' He woke up and rebuked the wind, and said to the sea, 'Peace! Be still!' Then the wind ceased, and there was a dead calm. He said to them, 'Why are you afraid? Have you still no faith?' And they were filled with great awe and said to one another, 'Who then is this, that even the wind and the sea obey him?'

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NOTE: Attachments A-2, A-3, and A-4 are recorded in previous pages. See the Attachment list at the beginning of these attachments.



The Presbytery of Nevada

Synod of the Pacific Presbyterian Church (USA)

January 2023

We have 47 Ministers of the Word and Sacrament and need 47 ruling elders for parity. CP (Commissioned Pastors) are ruling elder members of the Presbytery. We have three elder members of the Presbytery who are not members of a congregation. We have a worship leader who is not a member of a congregation. Finally, we have 1 elder chair of a committee and an elder commissioner to the General Assembly who are members of the Presbytery.

This leaves us with 35 elder commissioners allocated to our 23 churches, taking into consideration the size of the congregation. **Bold letters** are those whose elder commissioner number has changed. I gave incorrect answers earlier, I apologize for the error. I am learning only to read, not just remember.

Presbytery members for parity with Ministers of the Word and Sacrament

One elder commissioner:

Lee Vining, Community
Bishop, Valley
Wells, Wells
Gardnerville, Christ
Las Vegas, First Korean

Virginia City, First
Hawthorne, Community
LV, Taiwanese American
Las Vegas, Westminster
Mesquite, Valley

Truckee, Truckee Luth
Henderson, PCLG
Lamoille, Community
Henderson, Henderson
Elko, Elko

Two elder commissioners

Las Vegas, 1st Thai-Laotian
Sparks, Korean PC Reno

S. Lk Tahoe, LTCPC
Sparks, Spanish Spring

Three elder commissioners:

Reno, St Johns
Las Vegas, Grace
Las Vegas, Mountain View
Henderson, Green Valley

Members of Presbytery without a Congregation

Vernon Manke, Carol Manke, Carol Sandmier

Commissioned Pastors

Linda Young, Brandolyn Thran, Chris Kirschman, Elaine York, Garth Butz, **Vicki Wilson**, Gary Koon

Worship Community Leaders

Udechukwunyere "Ud" Oji

Elder Chairperson of Committee

Scott Plummer

Elder Commissioner to GA

John Harbison

Statistics Reported for 2022

Presbytery	Nevada		
Membership			
Prior Active Members	2439	Adjusted membership	2498
Gains		Losses	
Certificate	57	Certificate	16
Youth Professions	19	Deaths	69
Professions & Reaffirmations	85	Deleted for any Other Reason	178
Total Gains	161	Total Losses	263
Total Ending Active Members	2396		
Baptisms		Average Weekly Worship Attendance	1336
Presented by Others	12	Friends of the Congregation	593
At Confirmation	3	Ruling Elders on Session	153
All Other	38	Do you have Deacons? Yes / No	17 / 6
Age Distribution of Active Members		People with Disabilities	
17 & Under	112	Hearing impairment	131
18 - 25	102	Sight impairment	24
26 - 40	134	Mobility impairment	104
41 - 55	219	Other impairment	78
56 - 70	636		
Over 70	1174	Gender Distribution	
Total Age Distribution	2377	Women	1470
		Men	907
		Non-Binary	1
Youth in Congregation			
Age 4 and under	27	Middle School (6th – 8th grade)	56
Elementary School (K-5th grade)	73	High School (9th – 12th grade)	66
		Total Youth	222
Racial Ethnic			
Asian/Pacific Islander/South Asian	266	Native American/Alaska Native/Indigenous	21
Black/African American/African	31	White	1644
Middle Eastern/North African	4	Multiracial	17
Hispanic/Latino-a	34		
		Total Racial Ethnic	2017
Budgeted Income	3,845,922		
Budgeted Expense	4,034,801		
Receipts			
Regular Contributions	4,014,090	Bequests	854,616
Capital Building Fund	434,587	Other Income	194,645
Investment Income	376,235	Subsidy or Aid	41,960
Expenditures			
Local Program	3,831,417	Investment Expenditures	405,855
Local Mission	224,332	Per Capital Apprt	88,145
Capital Expenditures	1,210,093	Other Mission	224,542



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
8/28/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Marsh & McLennan Agency LLC One South Jefferson Street Roanoke VA 24011	CONTACT NAME:	
	PHONE (A/C, No, Ext):	FAX (A/C, No):
E-MAIL ADDRESS:		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A : Lexington Insurance Company		19437
INSURER B : Lexington Insurance Company		19437
INSURER C :		
INSURER D :		
INSURER E :		
INSURER F :		

COVERAGES **CERTIFICATE NUMBER:** 863891691 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
B A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:	Y		011971558 048409888	1/1/2023 1/1/2023	1/1/2024 1/1/2024	EACH OCCURRENCE	\$ 2,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 1,000,000
							MED EXP (Any one person)	\$ 10,000
							PERSONAL & ADV INJURY	\$ 2,000,000
							GENERAL AGGREGATE	\$ 5,000,000
							PRODUCTS - COMP/OP AGG	\$ 5,000,000
								\$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	\$
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> EXCESS LIAB						EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				PER STATUTE OTHER	
							E.L. EACH ACCIDENT	\$
							E.L. DISEASE - EA EMPLOYEE	\$
							E.L. DISEASE - POLICY LIMIT	\$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Please contact your Insurance Board Agent, United Church Insurance Services at 877-597-8247 for questions regarding your Certificate of Insurance. If you would like to speak to someone at the Insurance Board, please call 800-437-8830.
 The Certificate Holder is included as Additional Insured under the General Liability if required per written or oral contract.
 Re: Presbytery of Nevada Presbytery Meeting

CERTIFICATE HOLDER Zephyr Point Presbyterian Conference Center 660 Hwy 50 Zephyr Cove NV 89448	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Hendrie Perry</i>
--	--

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ACORD 25 (2016/03)

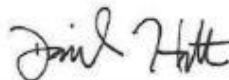
The ACORD name and logo are registered marks of ACORD

This endorsement, effective January 1, 2023, 12:01
a.m., Forms a part of Policy No.: 11971558
Issued to: United Church Insurance Association
By: LEXINGTON INSURANCE COMPANY

ENDORSEMENT
ADDITIONAL INSURED REQUIRED BY WRITTEN CONTRACT OR WRITTEN OR ORAL
AGREEMENT ENDORSEMENT

- A. Section II – Who is an Insured** is amended to include any person or organization you are required to include as an additional insured on this policy by a written contract or a written or oral agreement in effect during this policy period and executed prior to the "occurrence" of the "bodily injury" or "property damage".
- B.** The insurance provided to the above described additional insured under this endorsement is limited as follows:
1. This insurance provides coverage with regard to Coverage **A** Bodily Injury And Property Damage (Section I - coverages only).
 2. The person or organization is only an additional insured with respect to liability arising out of "your work", "your product", or your operations.
 3. In the event that the Limits of Insurance provided by this policy exceed the Limits of Insurance required by the written contract or written or oral agreement, the insurance provided by this endorsement shall be limited to the Limits of Insurance required by the written contract or written agreement. This endorsement shall not increase the Limits of Insurance shown in the Declarations pertaining to the coverage provided herein.
 4. This insurance does not apply to "bodily injury" or "property damage" arising out of "your work", "your product", or your operations included in the "product-completed operations hazard" unless you are required to provide such coverage by written contract or written or oral agreement and then only for the period of time required by the written contract or written or oral agreement and in no event beyond the expiration date of the policy.
 5. Any coverage provided by this endorsement to an additional insured shall be excess over any other valid and collectible insurance available to the additional insured whether primary, excess, contingent or on any other basis, unless the written contract or written or oral agreement with additional insured specifically requires that this insurance be primary and non-contributory with any other insurance carried by the additional insured. In such case, this insurance shall be primary and non-contributory with any other insurance carried by the additional insured.
- C.** In accordance with the terms and conditions of the policy and as more fully explained in the policy, as soon as practicable, each additional insured must give us prompt notice of any "occurrence" which may result in a claim, forward all legal papers to us, cooperate in the defense of any actions, and otherwise comply with all of the policy's terms and conditions. Failure to comply with this provision may, at our option, result in the claim or "suit" being denied.

All other terms and conditions of the policy remain the same.



Authorized Representative



Jonathan S. Steele, CPA CGMA

Certified Public Accountants

Vanessa L. Davis, CPA CGMA

Presbytery of Nevada

September 2023

ATTACHMENT A-8

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Trustees
Presbytery of Nevada
Carson City, NV

We have performed the procedures enumerated below on the financial information of the Presbytery of Nevada as of and for the year ended December 31, 2022. The Presbytery of Nevada's management is responsible for the financial information.

The Presbytery of Nevada has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of satisfying the financial requirements of the Board of Trustees. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. Analyze the Comparative Balance Sheets as of December 31, 2022, and 2021 for consistency, completeness and cutoff, in accordance with the Modified Cash Basis of Accounting.
 - a. The balance sheet was found to be consistent with the prior year's balance sheet with the change in assets equal to the net income recorded in the Treasurer's Report.
 - b. A proof of cash was performed, and all activity detailed in the bank statements and investment statements was recorded in the general ledger and reflected in the appropriate cash and investment accounts.
 - c. All transfers between cash and investment accounts were traced and netted to zero.
 - d. The balance sheet is presented in accordance with the Modified Cash Basis of Accounting.

2. Reconcile the Consolidated Fund Activity Report as of December 31, 2022
 - a. Fund Balances were reconciled and compared to the Consolidated Fund Activity Report without exception.
 - b. Increases in the Fund Balances agreed to revenues recorded.
 - c. Decreases in the Fund Balances agreed to expenses recorded.
 - d. Transfers between fund accounts were reviewed and traced to support as necessary, without exception. Transfers from restricted funds, represent amounts appropriately released from restriction while transfers to restricted funds represent those amounts to which restrictions apply.

611 N. Nevada Street
Carson City, Nevada 89703
Phone: (775) 882-7198
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Members of: CPA Connect
Nevada Society of Certified Public Accountants
American Institute of Certified Public Accountants
Affordable Housing Association of Certified Public Accountants

NOT Approved

Antiracism

The Presbytery of Nevada states unequivocally that racism and all forms of discrimination and marginalization are sins against humanity and God, inconsistent with our Christian and corporate values, and unacceptable within our agencies and entities.

We recognize the strides we have made, even as we acknowledge there is more work to do. As we strive to be an antiracist church, we commit to:

- Repenting of the role we collectively and individually have played and continue to play in creating and maintaining white supremacy and systemic racism;
- providing antiracism and cultural humility training for employees as directed by the church wide antiracism policy;
- developing and implementing practices and strategies to disrupt and dismantle racism and oppression in the church and the world;
- striving for racial equity in recruitment, hiring, and retention of employees;
- expanding our use of diverse suppliers as directed by General Assembly actions;
- managing church investments in ways that increase our witness to racial justice and equity;
- taking steps of reparation and restorative action in response to disparities of wealth created and sustained by white supremacy;
- working in partnership with mid councils in their antiracism ministries;
- acting courageously and creatively against police brutality, voter suppression, educational and healthcare inequity, and other acts and practices of systemic racism on federal, state, and local levels; and
- putting into practice General Assembly directives to build an intercultural church where justice and equity prevail.

Report on Board of Pensions Conference
“A Season of Rebuilding – A conversation with the Board of Pensions”
May 2-3, 2023 – Denver, Colorado

Background and Purpose of the Meeting (from PMA website, April 11, 2023)

PHILADELPHIA — The [Board of Pensions of the Presbyterian Church \(U.S.A.\)](#) is embarking on the next generation of Benefits Plan redesign — an exploration focused on flexibility, choice, and cost control for local churches.

Over the next two years, the Board, one of six agencies of the PC(USA), will carry out a season of rebuilding — a transformative effort taken in collaboration with the Church to assess and redesign the current [Benefits Plan](#) structure to better meet the needs of local congregations. “Shifting demographics, dwindling church memberships, rising healthcare costs, and a dues structure that hasn’t changed in nearly 40 years have resulted in many congregations not being able to afford to enroll their pastoral leadership in the Church’s Benefits Plan,” said the Rev. Dr. Frank Clark Spencer, President of the Board of Pensions. “This is especially true for congregations with limited resources. We are committed to working with the Church to find solutions and offer tools that focus on flexibility, choice, and cost control, and that allow congregations to create benefits packages that are right for them and their pastoral leadership. We want all ministers ordained in the PC(USA) to be plan members.”

The Board’s work is driven, in part, by stark numbers that shed light on access inequity issues. For example, approximately 30% of ministers ordained since 2007, the very people the Benefits Plan is meant to embrace, are not enrolled. Of those excluded, 63% are women. Only 30% of churches with fewer than 150 members have installed pastoral leadership. Small congregations, where resources are often scarce, clearly are most affected, with this being particularly true for Black churches, only 20% of which have an installed pastor.

As part of the Season of Rebuilding initiative, the Board plans to host a series of national conversations with agency heads, mid council leaders, and plan members to discuss the challenges and to begin to evaluate the Benefits Plan and dues structure within the context of the diverse and evolving needs of the Church.

Report

The Rev. Dick Young and I attended the conference which began with a plenary session in which the challenges and issues facing a changing church were framed. The Board of Pensions staff expressed their desire to hear from church leaders across the country in an effort to create a more inclusive, flexible, and just benefits program. While the pension program is solid and well-funded, the medical benefits side faces many challenges including rising medical costs, fewer pastor contributions, aging clergy (average age is 53), more pastors retiring than entering ministry, fewer and smaller churches, etc. The current program leaves many pastors out and is not sustainable into the future.

Participants were divided into five smaller listening groups with Board of Pension staff inviting input on various concerns related to the complex issues around providing healthcare to the many pastors and church leaders who do not currently qualify for benefits. Many presbyteries – including Nevada – have part-time pastors, commissioned pastors, or no salaried pastoral leadership (e.g. pulpit supply). Participants shared what are the frustrations and challenges in providing pastoral leadership, as well as what values are important for the Board to consider in creating the new benefits plan. The values most important to participants were parity, inclusivity/accessibility, flexibility/affordability, transparency, partnership, creativity.

The Board is required to operate within certain industry, legal and governmental constraints, which add to the complexity of providing compassionate, accessible, affordable, and quality healthcare benefits to all pastoral leaders.

The Board shared some of the things they are already working on, as well as the timeline for the new program.

Next Steps

- The new plan structure will begin **January 1, 2025**.
- The Board welcomes more conversations and input and has established a website with information, updates, and opportunities for feedback. Go to: seasonofrebuilding.pension.org
- There will be Virtual Town Hall Meetings with Board staff the last Thursday of each month, starting May 25, 2023. Go to the seasonofbuilding.pensions.org website to register.
- There is also a feedback form on this site. The Board is committed to listening and drawing ideas from the input provided by pastors and church members.
- The Board of Directors will approve the new program in March 2024.
- Once the program is approved there will be a variety of printed and digital materials, information, training events, etc. for presbyteries, pastors and congregations leading up to the enrollment period prior to the start of the new program year in January 2025.

This is a very brief synopsis of the conference. The Board of Pensions staff showed openness, humility, and a sincere desire to listen to and learn from the presbytery leaders. They acknowledged that there is a great deal of work ahead, and asked for prayers as they move forward.

Dick and I are available for further conversation or to do our best to answer any questions. I encourage everyone to visit the website above in the coming months to stay informed on the progress being made.

Sincerely,
Rev. Hilda Pecoraro

Taking the next steps

The Board of Pensions will continue its conversation with the Church in Virtual Town Halls, which will take place the last Thursday of each month, beginning May 25. They are currently scheduled through August, but more will be added if needed. Anyone interested in sharing their thoughts on creating more choices for congregations and pastoral leadership **[may register to participate](#)**.

The thoughts and ideas shared at the Denver and Atlanta gatherings and in the Virtual Town Halls will support the discernment process that will unfold over the next year or so as the Board of Pensions, in collaboration with the Church, seeks to better meet the needs of local congregations. Updates on the season of rebuilding are expected to be provided at the Polity, Benefits, and Mission Conference in October 2023. The agency's Board of Directors is expected to vote on a final design at its meeting in March 2024, and the Denver and Atlanta gatherings would reconvene in May 2024 for Board of Pensions leaders to outline the new plan design, pricing structure, and implementation plan. Presbytery meetings, discernment, and engagement with congregations would continue through the summer of 2024. The revised Benefits Plan would take effect January 1, 2025.



**California Secretary of State
Electronic Filing**

Secretary of State

Corporation - Statement of Information

Entity Name: THE PRESBYTERY OF NEVADA,
INCORPORATED

Entity (File) Number: C0385856
File Date: 09/28/2020
Entity Type: Corporation
Jurisdiction: NEVADA
Document ID: GJ82305

Detailed Filing Information

1. Entity Name: THE PRESBYTERY OF NEVADA,
INCORPORATED
2. Business Addresses:
 - a. Street Address of Principal Office in California:
 - b. Mailing Address: 2613 Empire Ranch Rd #22076
Carson City, Nevada 89706 United States of America
 - c. Street Address of Principal Executive Office: 2600 Hansen Drive
Carson City, Nevada 89701
United States of America
3. Officers:
 - a. Chief Executive Officer: John Christy Ramsey
2613 Empire Ranch Rd #22076
Carson City, Nevada 89706
United States of America
 - b. Secretary: John Christy Ramsey
2613 Empire Ranch Rd #22076
Carson City, Nevada 89706
United States of America



California Secretary of State Electronic Filing

Officers (cont'd):

c. Chief Financial Officer:

Vernon Manke
2613 Empire Ranch Rd #22076
Carson City, Nevada 89706
United States of America

4. Director:

Not Applicable

Number of Vacancies on the Board of
Directors:

Not Applicable

5. Agent for Service of Process:

Katherine Suzanne Freeman
11140 China Camp Road
Truckee, California 96161
United States of America

6. Type of Business:

Religious Non-Profit

By signing this document, I certify that the information is true and correct and that I am authorized by California law to sign.

Electronic Signature: John Christy Ramsey

08/22/2023		PROPOSED		ATTACHMENT C-2 Page 1 of 2	
PRESBYTERY OF NEVADA BUDGET PLANNING DRAFT FOR 2024 - OPERATING		DRAFT BUDGET 2024	PROJECTED ACTUAL 2023	BUDGET 2023	
*** TOTAL MISSION FUNDING SYNOD MPF -Allocated Below		\$ 84,066	\$ 82,709	\$ 82,709	
INCOME - OPERATING FUND					
EQUIPPING COMMITTEE					
MISSION SUPPORT INCOME - MPF - Total Income		\$ 10,000	\$ 10,000	\$ 10,000	
MISSION OUTREACH COMMITTEE					
MISSION SUPPORT - MPF - Total Income		\$ 30,000	\$ 30,000	\$ 30,000	
COMMITTEE ON MINISTRY					
MISSION SUPPORT - MPF		\$ 20,000	\$ 20,000	\$ 20,000	
VESTA B. COOLEY ENDOWMENT		1,500	1,450	1,000	
Total Income - COM		\$ 21,500	\$ 21,450	\$ 21,000	
PEACE & JUSTICE					
MISSION SUPPORT - MPF		\$ 3,500	\$ 3,500	\$ 3,500	
PEACE & GLOBAL WITNESS INCOME		1,100	1,100	1,000	
Total Income - Peace & Justice		\$ 4,600	\$ 4,600	\$ 4,500	
OPERATING - TRUSTEES					
MISSION SUPPORT INCOME - MPF		\$ 20,566	\$ 19,209	\$ 19,209	
INTEREST INCOME		8,000	7,300	7,500	
INTEREST INCOME - NO. NEV NCD Fund		690	700	700	
INTEREST/ INCOME - NCD/RDV Fund		100	100	200	
Total Income - Operating Trustees		\$ 29,356	\$ 27,309	\$ 27,409	
TOTAL INCOME - OPERATING FUND		\$ 95,456	\$ 93,359	\$ 92,909	
EXPENSES - OPERATING FUND					
EQUIPPING COMMITTEE					
BLOCK GRANT - COMMITTEE TO DECIDE		\$ 10,000	\$ 10,000	\$ 10,000	
MISSION OUTREACH COMMITTEE					
BLOCK GRANT - COMMITTEE TO DECIDE		\$ 30,000	\$ 30,000	\$ 30,000	
COMMITTEE ON MINISTRY					
BLOCK GRANT - COMMITTEE TO DECIDE		\$ 20,000	\$ 20,000	\$ 20,000	
PEACE & JUSTICE					
BLOCK GRANT - COMMITTEE TO DECIDE		\$ 3,500	\$ 3,500	\$ 3,500	
OPERATING - TRUSTEES					
HOUSING - PRESBYTERY PASTOR		\$ 23,483	\$ 22,580	\$ 22,580	
PRESBYTERY PASTOR EXPENSES		5,000	4,000	7,000	
DIRECTOR OF FINANCE (1/2)		10,908	10,488	10,488	
PAYROLL TAXES		834	802	802	
STAFF TRAVEL		1,500	600	1,500	
AUDITING/REVIEW		1,500	1,250	1,500	
OFFICE SUPPLIES, WEB, COMPUTER SUPPORT		2,000	500	3,950	
GRANTS	TBD	0	0	0	
FKPC ASSISTANCE	TBD	0	30,000	36,000	
Total Expenses - Operating Trustees		\$ 45,225	\$ 70,220	\$ 83,820	
TOTAL EXPENSES - OPERATING FUND		\$ 108,725	\$ 133,720	\$ 147,320	
INCOME OVER (UNDER) EXPENSES before transfer to Administration Fund		(13,269)	(40,361)	\$ (54,411)	
* Transfer to Administration Fund		(10,000)	(10,000)		
INCOME OVER (UNDER) EXPENSES after transfer to Administration		\$ (23,269)	\$ (50,361)		
FUND BALANCES ARE AVAILABLE TO COVER DEFICITS					
* Transfer to Administration Fund for MOC & Equipping Committee Meeting Costs					
*** The OPERATING BUDGET DEFICIT MAY DECREASE if MEMBER CHURCHES INCREASE MISSION GIVING TO THE PRESBYTERY THROUGH THE SYNOD MISSION PARTNERSHIP FUNDING					

08/22/2023

PRESBYTERY OF NEVADA COMPARATIVE BALANCE SHEETS CONDENSED JULY 31, 2023 & December 31, 2022	ATTACHMENT C-3 Page 1 of 2	
	JULY 31 2023	DECEMBER 31 2022
ASSETS		
CURRENT ASSETS		
NEVADA STATE BANK - GENERAL ACCT	\$ 2,128	\$ 5,320
NEVADA STATE BANK - MM	64,180	75,903
SYNOD ACCOUNTS	316,092	299,309
NEW COVENANT FUNDS	222,099	220,664
MARKET VALUE CHANGE - New Covenant Funds	38,957	16,500
DEPOSIT - SEPT MEETING AT ZEPHYR POINT	4,144	4,144
CALVARY CHAPEL - Note Receivable - S-T	15,000	15,000
Total Current Assets	\$ 662,600	\$ 636,840
RESTRICTED ASSETS - SYNOD		
SPPC LOAN GUARANTEE	\$ 16,152	\$ 16,105
NORTHERN NEVADA NCD FUND	32,549	32,140
NCD/REV FUND	20,806	32,233
Total Restricted Assets	\$ 69,507	\$ 80,478
LONG TERM ASSETS		
FIXED ASSETS - Office Equipment	\$ 1,715	\$ 1,715
FKPC, LOAN & PROPERTY MAINT	60,390	60,390
CALVARY CHAPEL - Note Receivable - L-T	665,603	674,243
Total Long Term Assets	\$ 727,708	\$ 736,348
TOTAL ASSETS	\$ 1,459,815	\$ 1,453,666
LIABILITIES & FUND BALANCES		
CURRENT LIABILITIES		
ACCOUNTS PAYABLE	\$ 2,640	\$ 13,040
PAYROLL TAX LIABILITIES	417	405
Total Current Liabilities	\$ 3,057	\$ 13,445
DEFERRED INCOME - See Notes to F/S		
GAIN ON SALE OF 3500 E. HARMON	\$ 680,603	\$ 691,235
TOTAL LIABILITIES	\$ 683,660	\$ 704,679
FUNDS		
OPERATING FUNDS	\$ 418,855	\$ 490,605
RESTRICTED FUNDS	90,567	96,854
ADMINISTRATION FUNDS	116,471	100,300
LONG-TERM ASSETS BALANCE	150,261	61,226
TOTAL FUND BALANCES	\$ 776,155	\$ 748,986
Total LIABILITIES and FUND BALANCES	\$ 1,459,815	\$ 1,453,666
SEE NOTES TO COMPARATIVE FINANCIAL STATEMENTS		

08/22/2023

ATTACHMENT C-3

Page 1 of 2

PRESBYTERY OF NEVADA COMPARATIVE BALANCE SHEETS CONDENSED JULY 31, 2023 & December 31, 2022	JULY 31 2023	DECEMBER 31 2022
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SEE NOTES TO COMPARATIVE FINANCIAL STATEMENTS		

**PRESBYTERY OF NEVADA
NOTES TO COMPARATIVE FINANCIAL STATEMENTS
JULY 31, 2023 & December 31, 2022**

ATTACHMENT C-3
Page 2 of 2

THE PRESBYTERY OF NEVADA USES THE MODIFIED CASH BASIS OF ACCOUNTING

SIGNIFICANT TRANSACTION AFTER DECEMBER 31, 2021 (carries to 2023 report)

SALE OF 3500 E. HARMON AVE PROPERTY

The property, the former home of the First Korean Presbyterian Church (FKPC) of Las Vegas, was sold to Calvary Chapel - Son Rise on March 31, 2022. The sale price was \$750,000. Down payment \$50,000. Payments based on 25 year amortization and payoff in 3 years. FKPC has received financial support from the Presbytery for several years.

The Presbytery may not retain the total amount. An amount to be paid to the FKPC remains to be determined.

	JULY 31 2023	DECEMBER 31 2022
--	-------------------------	-----------------------------

**THE PRESBYTERY OF NEVADA IS CONTINGENTLY LIABLE FOR THE FOLLOWING
LOANS to MEMBER CHURCHES**

PRESBYTERIAN INVESTMENT & LOAN PROGRAM (PILP)

LAS VEGAS, MOUNTAIN VIEW PC (June 30, 2023)	\$ 367,072	\$ 374,683
TOTAL LOANS - PILP	\$ 367,072	\$ 374,683

SYNOD OF THE PACIFIC

SO. LAKE TAHOE, LTCPC (2 loans)	\$ 546,042	\$ 555,448
SPARKS, SPANISH SPRINGS PC (2 loans)	629,463	646,959
TOTAL LOANS - SYNOD	\$ 1,175,505	\$ 1,202,407
TOTAL - ALL LOANS	\$ 1,542,577	\$ 1,577,090

ESTIMATED FAIR MARKET VALUES of PROPERTIES WITH LOANS

	EST. FMV	EST. FMV
PILP		
LAS VEGAS, MOUNTAIN VIEW PC	\$ 5,300,000	\$ 4,800,000
TOTAL PROPERTY VALUES - PILP LOANS	\$ 5,300,000	\$ 4,800,000
SYNOD OF THE PACIFIC		
SO. LAKE TAHOE, LTCPC (2 loans)	\$ 3,000,000	\$ 2,600,000
SPARKS, SPANISH SPRINGS PC (2 loans)	3,400,000	1,025,000
TOTAL PROPERTY VALUES - SYNOD LOANS	\$ 6,400,000	\$ 3,625,000
TOTAL - ESTIMATED MARKET VALUES	\$ 11,700,000	\$ 8,425,000

ORIGINAL LOAN AMOUNTS

PILP	
LAS VEGAS, MOUNTAIN VIEW	\$ 405,000
TOTAL PILP LOANS	\$ 405,000
SYNOD OF THE PACIFIC	
LAKE TAHOE COMMUNITY PC (2 loans)	\$ 749,779
SPARKS, SPANISH SPRINGS PC (2 loans)	893,762
TOTAL SYNOD LOANS	\$ 1,643,541

08/22/2023

PRESBYTERY OF NEVADA COMPARATIVE TREASURER'S REPORT - CONDENSED FOR THE SEVEN MONTHS ENDED 7/31/2023 and the YEAR ENDED 12/31/2022	ATTACHMENT C-4 SEVEN MONTHS 07/31/2023	YEAR ENDED 12/31/2022
INCOME		
PER CAPITA APPORTIONMENT	\$ 102,700	\$ 102,856
MISSION SUPPORT - Mission Partnership Funding with Synod	51,323	82,894
INVESTMENT INCOME	4,256	15,276
WORSHIP OFFERINGS	3,283	3,888
RENT INCOME - 3500 HARMON AVE	-	1,222
OTHER RECEIPTS (pass thrus etc)	1,455	1,432
VESTA B. COOLEY ENDOWMENT INCOME	1,200	1,303
PEACE & JUSTICE INCOME	916	748
TOTAL INCOME	\$ 165,132	\$ 209,619
EXPENSES		
STAFF PAYROLL COSTS & TRAVEL	\$ 48,574	\$ 68,901
GA and SYNOD PER CAPITA	37,464	35,734
MISSION OUTREACH MISSIONS	28,000	45,500
ASSISTANCE - FKPC	19,869	30,642
PRESBYTERY MEETING/TRAVEL COSTS	14,099	38,564
COM/CPM MISSIONS & EXPENSES	16,073	13,919
OFFICE EXPENSES/ANNUAL REVIEW	13,053	6,923
INSURANCE	3,315	3,511
RENTAL EXPENSES - 3500 E. HARMON AVE	0	3,389
WORSHIP OFFERINGS	2,540	3,888
CONFERENCES & MEETINGS	2,590	1,486
RECEIPTS PASSED THROUGH	1,455	1,432
PEACE & JUSTICE EXPENSES	1,000	3,624
GRANTS TO CHURCHES	-	15,381
MODERATOR'S TRAINING	-	1,127
EQUIPPING MINISTRIES MISSIONS	1,034	3,425
TOTAL EXPENSES	\$ 189,066	\$ 277,446
INCOME OVER (UNDER) EXPENSES before OTHER REVENUES and EXPENSES	\$ (23,934)	\$ (67,827)
OTHER REVENUES and (EXPENSES)		
UNREALIZED MARKET ADJUSTMENT (non-cash) Increase (Decrease)	\$ 22,457	\$ (53,865)
SALE OF HARMON AVE PROPERTY		
GAIN ON SALE - Recognized	\$ 8,639	\$ 60,757
COSTS OF SALE	-	(27,318)
NET GAIN ON SALE	\$ 8,639	\$ 33,439
INTEREST INCOME - HARMON AVE	20,006	26,072
NET INCOME FROM SALE OF HARMON PROPERTY	\$ 28,645	\$ 59,511
TOTAL (net) OTHER REVENUES AND EXPENSES	\$ 51,102	\$ 5,646
INCOME OVER (UNDER) EXPENSES after OTHER REVENUES and EXPENSES	\$ 27,168	\$ (62,181)

SEE NOTES TO COMPARATIVE FINANCIAL STATEMENTS - P 2 of Balance Sheet

PRESBYTERY OF NEVADA Consolidated Fund Activity Report as of 07/31/2023		08/22/2023							ATTACHMENT C - 5
Account Name	Beg Balance	Receipts	Disbursements	Transfers/JE's	End Balance				
OPERATING FUND Balance									
EQUIPPING MINISTRIES	\$ -	\$ 5,835	\$ 1,034	\$ 197	\$ 4,998				
MISSION OUTREACH Balance	-	17,500	28,000	-	(10,500)				
MISSIONARY SUPPORT FUND	591	-	-	-	591				
COM CPM Balance	-	11,665	1,934	10,726	20,457				
PEACE & JUSTICE Balance	2,227	2,956	1,000	-	4,182				
PROGRAM DEVELOPMENT Balance	197	-	-	(197)	-				
OPERATING FUND OPER Balance	113,408	18,697	27,831	-	104,275				
OPERATING FUND RESERVES	374,182	25,534	19,869	(85,043)	294,804				
TOTAL OPERATING FUNDS	\$ 490,605	\$ 82,187	\$ 79,668	\$ (74,317)	\$ 418,807				
RESTRICTED FUNDS Balance									
INQUIRERS/CANDIDATES	\$ 10,452	\$ 743	\$ 2,638	\$ -	\$ 8,557				
YOUTH TRIENNINIUM Balance	11,000	-	-	-	11,000				
SMALL CHURCH ASSISTANCE FUND	303	1,200	-	-	1,503				
COM TRAINING Balance	10,726	-	-	(10,726)	-				
SPPC LOAN GUARANTEE Balance	-	47	-	16,152	16,200				
NEW NO. NV NCD FUND Balance	32,140	409	-	-	32,549				
NEVADA NCD/RDV FUND Balance	32,233	73	11,500	-	20,806				
TOTAL RESTRICTED FUNDS	\$ 96,854	\$ 2,473	\$ 14,138	\$ 5,427	\$ 90,615				
ADMINISTRATION FUND Balance									
GENERAL FUND - ADMIN Balance	\$ 84,018	\$ 102,930	\$ 95,259	\$ 8,500	\$ 100,189				
CONTINGENCY FUND Balance	7,778	-	-	-	7,778				
JUDICIAL FUND Balance	8,504	-	-	-	8,504				
TOTAL RESTRICTED FUNDS	\$ 100,300	\$ 102,930	\$ 95,259	\$ 8,500	\$ 116,471				
LONG TERM ASSETS Balance	\$ 61,226	\$ 28,645	\$ -	\$ 60,390	\$ 150,261				
TOTAL FUND BALANCES	\$ 748,986	\$ 216,235	\$ 189,066	\$ (0)	\$ 776,154				

9/4/23

MISSION PARTNERSHIP FUNDING REVIEW

Mission Funding through the Synod is the MAIN SOURCE of income for the Operating Budget. Not all Nevada Presbytery churches participate.

The main source of funding for the Administrative Budget is the Per Capita Apportionment.

MISSION PARTNERSHIP FUNDING with the SYNOD

➤ **SYNOD MISSION PARTNERSHIP FUNDING CONSULTATION (11 Presbyteries)**

The Mission Partnership Funding (MPF) consultation is held annually in the Spring to review the amounts and determine the grants. The Chair of the Trustees and the Director of Finance participate in the consultation.

➤ **THE GRANTS CALCULATION for NEVADA (A result of the Consultation)**

* Nevada's Pledge for 2023	\$40,000
Less: Contribution to the Partnership Pool (5%)	2,000
Nevada's Revenue Share (95%)	\$38,000
** Nevada's Share of the Partnership Pool (Grant)	44,709
<u>TOTAL for Nevada's 2023 Operating Budget</u>	<u>\$82,709</u>

During one of the Consultation meetings, the larger Presbyteries expressed support for the connectional nature of the PCUSA and are happy to support the smaller Presbyteries with the current grants' formula.

**** All 11 Presbyteries receive the same amount from the Partnership Pool!**

➤ **SOURCES OF THE FUNDS**

* The Presbyteries submit an annual budget of what the anticipated mission giving from the member churches will be. **The annual pledge from Nevada was \$40,000.**

Nevada provides \$2,000 (5% of the Pledge) to the Partnership Pool and receives a grant from the pool. The Partnership Pool includes Net Revenue from Synod Operations with adjustments for personnel and a contribution to the Emerging Needs Fund and The Opportunity Fund. See the Synod website to find applications for obtaining grants from these funds.

** The Grant for 2023 is \$44,709 and for **2024** is \$46,066. Nevada's budgets are \$82,709 & **\$84,066** respectively.

When the Partnership Pool grows larger, the Grants increase.

The Pledge is the amount given to the Presbytery/Synod, line 3 on the remittance/pledge form. The pledge does not include any amounts paid to the GA or other missions.

➤ **IS NEVADA MEETING THE 2023 GOAL of \$40,000?**

Based on the giving through the Synod as of July 31, 2023:

Amount received by the Synod toward the \$40,000 pledge	\$24,428
<u>Amount of actual pledges anticipated to be received</u>	<u>11,546</u>
AMOUNT Anticipated to COLLECT	\$35,974
TOTAL PLEDGE	40,000

PRESBYTERY IS REQUIRED TO PAY FOR A SHORT FALL (\$4,026)

The Presbytery has not FAILED to meet the PLEDGE since the SMP dissolution!

9/4/23

➤ **IN REALITY**

- ✓ Remember, this is the funding that goes to the Operating Fund Committees, including Equipping, Mission Outreach, Peace & Justice and Operating- Trustees.
- ✓ Presbyteries and churches benefit from the grants by being a member of a
- ✓ connectional organization. Examples are the Synod Partnership Grants and grants provided by the Emerging Need Fund and the Opportunity Fund.
- ✓ Not all Nevada churches participate in the Synod Partnership Funding.

➤ **SHOULD THE SYNOD RECEIVE MORE THAN THE PLEDGED \$40,000 FROM NEVADA'S CHURCHES, THE DIFFERENCE IS PAID TO THE PRESBYTERY**➤ **THE CONSULTATION REVIEWS AND ACTS UPON THE FOLLOWING ITEMS**

- ✓ DETERMINES MISSION PARTNERSHIP INCOME which is called BASIC MISSION SUPPORT (BMS)
- ✓ REVENUE SHARE
- ✓ THE PARTNERSHIP POOL
- ✓ PARTNERSHIP GRANTS
- ✓ DISTRIBUTION TO EACH PRESBYTERY
- ✓ RECEIVES REPORTS ON GRANTS MADE BY THE EMERGING NEED FUND AND THE OPPORTUNITY FUND

FROM THE SYNOD WEBSITE**EMERGING NEED GRANT**

- ✓ Emerging Need Grants are given to an applicant that has an emerging (suddenly arising) project which has not been included in their member presbyteries or Synod's current year's fiscal budget. The applicant/project must meet the following criteria:
 - Without the funds, the emerging mission would fail or be severely jeopardized by delay.
 - There are no other sources reasonably available for funding.
 - The emerging mission objective can be accomplished with the requested funds.
 - The Emerging Need Grant has never been used to fund the mission or project.

OPPORTUNITY GRANT

- ✓ The Opportunity Fund was established by the Mission Partnership in order for separate entities to come together for a specific project/mission. Entities could be two churches, a church and a presbytery, a presbytery and Synod, or any combination as long as one entity is Presbyterian, and the proposed project benefits more than one group or organization.
- ✓ The Project/Mission, which must be "a new and creative endeavor that serves the purpose of the church," might include:
 - A joint mission trip
 - A conference or workshop
 - Seed money for a joint facility
 - Or another kind of program/project within the mission guidelines
- ✓ Restrictions for the type of projects are few because opportunities come in a myriad of ways. The recipient of a Synod Opportunity Grant could be eligible to apply for a second-year grant, continuing to further their ministry or project.