

Stated Session Meeting
Presbyterian Church of the Master
Tuesday, February 16, 2021

The Session of Presbyterian Church of the Master met via Google Meet virtual meeting at 6:30 PM for its stated meeting.

The meeting was opened with prayer by the Moderator, Rev. Robert Keefer at 6:31 PM.

Session members present were:

Dawn Dewey, Kathy Egr, Margo Forsythe, Mark Frans,
Moderator Rev. Robert Keefer, Debby Marsh, Dee Moriarty, Bill Norton,
Katie Petersen, Marilyn Puett, Guy Shelton, Jon Sutula, Doug Wise

Session members absent were:

None

Membership present constituted a quorum.

Others present were:

- Andy Cook, Clerk of Session
- Bill Joe, Treasurer
- Amanda Wise, Moderator of the Board of Deacons

Agenda

The agenda was approved as presented.

Report of the Clerk

Minutes approved:

- Stated Session Meeting of January 19, 2021
- Stated Congregational Meeting of January 31, 2021

Miscellaneous Reports

Reports were received from

- Bill Joe, Treasurer
- Amanda Wise, Board of Deacons Liaison
- Rev. Robert Keefer, Pastor

Ministry Reports

Reports were received from the following committees:

- Administration and Personnel
- Building and Grounds
- Education
- Mission and Interpretation
- Stewardship and Finance
- Technology
- Worship, Sacraments and Music

Actions Taken By Session:

- The Session stated for the record:
 - The Session has undertaken to review the roll of members, through the faithful work of the Outreach Committee, the Clerk of Session, the Pastor, and staff
 - The Session reviews the minutes of the Board of Deacons on a monthly basis
 - The Session's composition is reasonably representative of the composition of the congregation at large (gender, ethnicity, age, etc.)
 - Elders and Deacons have been nominated, elected, examined, and trained, as called for in the Book of Order
 - The Session follows Roberts Rules of Order in conducting and recording all meetings.
 - Job descriptions exist for all church employees, and are maintained in the Personnel manual, which is in the possession of both the church office, and the Personnel Committee.
 - The Session, through the Building and Grounds Committee, continues to maintain appropriate property and liability insurance coverage, as required by G-3.0112.
- The Session approved the annual statistical report to General Assembly as presented (see Attachment 2021.02.a)
- The Session approved the proposed updates to the Stewardship policies in the Session Manual, as proposed (see Attachment 2021.02.b)

Unfinished Business

- None

New Business

- None

The meeting was closed with prayer by Elder Mark Frans at 7:38 PM.

The next Stated Session meeting will be held Tuesday, March 16, 2021, at 6:30 PM.


Andrew J. Cook
Clerk of Session

2020 Church Statistical Report

Church	Church of the Master	PIN	15112
Presbytery	Missouri River Valley		
Address	10710 Corby Cir, Omaha, NE 68164		
Phone	402-498-0871	Fax	402-498-0873
Email	robert.keefer@pcmwindow.org		
Web Site	www.pcmomaha.org		
Membership			
Prior Active Members	405	Adjusted membership	405
Gains		Losses	
Certificate	5	Certificate	4
Youth Professions	0	Deaths	8
Professions & Reaffirmations	3	Deleted for any Other Reason	65
Total Gains	8	Total Losses	77
Total Ending Active Members	336		
Baptisms			
Presented by Others	1	Average Weekly Worship Attendance	200
At Confirmation	0	Female Members	202
All Other	0	Friends of the Congregation	40
		Ruling Elders on Session	12
		Do you have Deacons?	Yes
Age Distribution of Active Members		People with Disabilities	
25 & Under	28	Hearing impairment	15
26 - 40	57	Sight impairment	0
41 - 55	14	Mobility impairment	10
56 - 70	65	Other impairment	0
Over 70	172		
Total Age Distribution	336		
Christian Education			
Birth - 3	3	Grade 7	1
Age 4	2	Grade 8	2
Kindergarten	1	Grade 9	2
Grade 1	0	Grade 10	0
Grade 2	3	Grade 11	2
Grade 3	1	Grade 12	1
Grade 4	1	Young Adults	4
Grade 5	2	Over 25	25
Grade 6	7	Teachers/Officers	7
		Total Christian Education	64
Racial Ethnic			
Asian/Pacific Islander/South Asian	1	Native American/Alaska Native/Indigenous	0
Black/African American/African	10	White	324
Middle Eastern/North African	0	Multiracial	0
Hispanic/Latino-a	1		
		Total Racial Ethnic	336
Financial Data			
Annual Income	668,717	Mission Expenses	19,331
Annual Expenses	533,386	Personnel Expenses	248,795
		Facilities Expenses	167,221



S-15
Unspent Budgets

Budgeted amounts left unused at the end of a budget year shall not be carried into a new year for the same groups or functions unless specifically declared by the Session.

Currently such carry-over, or accumulating status is granted to:

1. Music Fund ~~(account 41-3831)~~
2. Property Fund ~~(account 43-3833)~~
3. Mission Fund ~~(account 93-0001)~~
4. Memorial Fund ~~(account 54-5824)~~
5. Library Fund ~~(account 87-3807)~~
6. Endowment Funds
 - a. General Endowment Fund ~~(account 10-1800)~~
 - b. Personal Involvement In Mission (PIIM) Fund ~~(account 61-3601)~~
 - i. ~~PIIM Fund Interest (account 71-3701)~~
7. Youth Trips Fund ~~(account 10-3326)~~
8. Puppet Ministry Fund ~~(account 10-3317)~~
9. General Fund ~~(account 10-1501)~~
10. Capital Campaign Fund ~~(accounts 10-1512, 10-1520)~~
11. Presbyterian Women (PW) Funds
 - a. General Fund ~~(account 91-3811)~~
 - b. Scholarship Fund ~~(account 92-3812)~~
12. Aesthetics Fund ~~(account 65-3610)~~
13. Benson Area Refugee Taskforce (BART) Fund ~~(account 10-3239)~~
14. Golf League Fund ~~(account 88-3808)~~
15. Benevolence Fund ~~(account 10-3247)~~

All funds left in the year-end balance of any organization, except those of designated accumulating funds, will be transferred to the General Fund ~~(account 10-1501)~~ of the church unless prior Session approval is obtained. These funds will then be used for the following budget period.

S-27.06
Authorized
Accumulating
Funds

Accumulating Funds authorized by the Session are:

- Music Fund ~~(account 41-3831)~~
- Property Fund ~~(account 43-3833)~~
- Mission Fund ~~(account 93-0001)~~
- Memorial Fund ~~(account 54-5824)~~
- Library Fund ~~(account 87-3807)~~
- Endowment Funds
 - General Endowment Fund ~~(account 10-1800)~~
 - Personal Involvement In Mission (PIIM) Fund ~~(account 61-3601)~~
 - ~~PIIM Fund Interest (account 71-3701)~~

- Youth Trips Fund (~~account 10-3326~~)
- Puppet Ministry Fund (~~account 10-3317~~)
- General Fund (~~account 10-1501~~)
- Capital Campaign Fund (~~accounts 10-1512, 10-1520~~)
- Presbyterian Women (PW) Funds
 - General Fund (~~account 91-3811~~)
 - Scholarship Fund (~~account 92-3812~~)
- Aesthetics Fund (~~account 65-3610~~)
- Benson Area Refugee Taskforce (BART) Fund (~~account 10-3239~~)
- Golf League Fund (~~account 88-3808~~)
- Benevolence Fund (~~account 10-3247~~)

Notes for S-27.07 to 27.21

I = Income, E = Expense, FNBO = First National Bank of Omaha, PILP = Presbyterian Investment & Loan Program Inc.

S-27.07
Music Fund

Music Fund (Accounts 41-3831 [I], 41-7831 [E]): Money received as special gifts for music will be placed in this fund. The money in this fund shall be used only for the purpose of purchasing new music or instruments. The Worship, Sacraments, and Music Committee will maintain written guidelines for the use of the money in this fund.

S-27.08
Property Fund

Property Fund (Accounts 43-3833 [I], 43-7833 [E]): Money received in payment of easements as well as specific gifts for property will be placed in this fund. The money in this fund shall be used for extraordinary expenses such as painting or major repairs to the building or grounds. The Building and Grounds Committee will maintain a plan for the use of money accumulated in this fund.

S-27.09
Mission Fund

Mission Fund (Accounts 93-0001 [I], 93-0002 [E]): Money received as gifts for use toward mission projects other than youth mission trips will be placed in this fund. The Mission and Interpretation Committee shall maintain written guidelines for the use of the money in this fund.

S-27.10
Memorial Fund

Memorial Fund (Accounts 54-5824 [I], 54-7824 [E]): Money received as memorial or honorarium gifts will be placed in this fund. The Memorial Committee will meet periodically to authorize expenditures from this fund. Memorial Gifts should be transferred to this fund at least quarterly.

S-27.11
Library Fund

Library Fund (Accounts 87-3807 [I], 87-7807 [E]): Gifts received for the purchase of books for the PCM or children's library will be placed in this fund.

S-27.12
Endowment Fund

Endowment Funds (Accounts 10-1800 [Parent], 61-3601, 71-3701 10-1801 [I, Cost], 10-1802 [Gain/Loss]): These funds are

set up internally at PCM, with the intention that **it** they operate in a manner typical of “real” endowment funds set up with proper legal instruments (i.e., that the principal should generally not be spent, but that interest accumulated be used to fund expenses fitting the purpose of the fund). These funds are not true Endowment funds with legal restrictions.

S-27.12a
*Endowment Fund
Subaccounts*

Within the Endowment Fund, subaccounts may be established for specific purposes. Subaccounts are:

S-27.12b
*PIIM Endowment
Fund*

- **Personal Involvement In Mission (PIIM) Endowment Fund (Accounts 61-3601 [I], ~~71-7701 [E]~~, 71-3701 [Interest]):** The Mission and Interpretation Committee will maintain written guidelines for the use of this fund. Interest from account ~~61-3601~~ ~~71-3701~~ will be transferred annually to account ~~71-3701 (PIIM Endowment Fund Interest)~~ ~~61-3601~~ for available use by the Mission and Interpretation Committee.

S-27.13
Youth Trips Fund

Youth Trips Fund (Accounts ~~10-33264 [I]~~, ~~10-3326 [E]~~): Money in this fund is held for anticipated PCM youth trips, such as mission trips, Triennium, Synod School, etc. Funds may be contributed by PCM youth in advance of their participation on a trip or may come from contributions designated to assist with the expenses of PCM youth trips. The Education Committee and Mission and Interpretation Committee shall maintain written guidelines for the use of the money in this fund.

S-27.14
*Puppet Ministry
Fund*

Puppet Ministry Fund (Accounts ~~10-3317 [I]~~, ~~10-3318 [E]~~): Money in this fund is used to fund expenses to the Puppet Ministry.

S-27.15
General Fund

General Fund (Account ~~10-1501 [FNBO]~~): This fund is the general depository of funds donated to PCM, and money in the General Fund is used to pay for general monthly expenses.

S-27.16
*Debt Reduction
Capital Campaign
Fund*

Capital Campaign Fund (Accounts ~~10-1512 [FNBO]~~, ~~10-1520 [PILP]~~, ~~10-3014 [I]~~, ~~10-3015 [Interest]~~, ~~10-5016 [E]~~, ~~Interest on Bldg Loan~~, ~~10-2163 [E]~~, ~~PILP Note #1~~, ~~10-2164 [E]~~, ~~PILP Note #2~~): This fund is the depository of funds raised for the 2016 and 2019 capital campaigns.

S-27.17
*Presbyterian
Women (PW)
Funds*

Presbyterian Women (PW) Funds (Accounts ~~91-3811 [I]~~, ~~92-3812 [I]~~, ~~91-7811 [E]~~, ~~92-7812 [E]~~): These funds are the depository for funds raised by PW. The PW funds are General Fund (accounts ~~91-3811 [I]~~, ~~91-7811 [E]~~) and Scholarship Fund (accounts ~~92-3812 [I]~~, ~~92-7812 [E]~~).

S-27.18
Aesthetics Fund

Aesthetics Fund (Accounts ~~65-3610 [I]~~, ~~65-3660 [E]~~): This fund is the depository for gifts received and funds transferred to

the Aesthetics Committee by the Session for use for church beautification projects.

S-27.19
*Benson Area
Refugee
Taskforce (BART)
Fund*

Benson Area Refugee Taskforce (BART) Fund (Accounts 10-3239 [I], 10-3238 [E]): This fund is the depository for gifts received in support of the Benson Area Refugee Taskforce (BART) mission.

S-27.20
Golf League Fund

Golf League Fund (Accounts 88-3808 [I], 88-7808 [E]): This fund is the depository for PCM's golf league members to fund golf league activities.

S-27.21
Benevolence Fund

Benevolence Fund (Accounts 10-3247 [I], 10-3248 [E]): This fund is the depository for gifts received to help PCM members in immediate financial need (e.g., to help pay a utility bill, etc.). This fund is to be managed by the Pastor/Head of Staff to preserve privacy of the person(s) in need.