January 2, 2026

Dear Clerk of Session,

It's that time of year again - stats season! Enclosed you will find the annual reports that need to be sent to the Presbytery of South Dakota along with the information for the annual statistics that need to be submitted to General Assembly.

The assurance of the completion of *all* annual reports **is your responsibility as clerk of session.** Please work with and obtain accurate information from the appropriate committees or persons within your congregation so that the reports can be approved by your session or congregation and entered online by the deadlines**.** On the back of this sheet is a checklist to help you through the process.

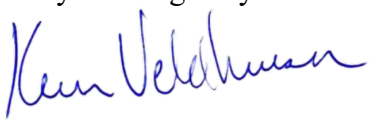
Presbytery Reports
The reports that need to be mailed or e-mailed to the Presbytery Office are listed on the checklist and are included in this packet. **Please work with your treasurer when necessary to complete these forms and send them by the dates listed on the enclosed checklist**. These forms are also available on the presbytery website under the "Resources / Clerk's Resources" tab and can be downloaded and filled out on your computer. You may then mail or email those reports back to me.

General Assembly
The Annual Statistical Report is also on our website under Clerk's Resources. The Annual Statistical Report is a mandatory report and must be filled out by each clerk. This report will determine your 2027 per capita apportionment, so please be sure to fill this out as accurately as possible. If you are in an absolute time crunch, simply fill out the initial membership totals on the first page and push submit.

Training Opportunities
New to being a clerk? Confused about this crazy mess? No worries! I will be holding 2 training sessions this year to help you with these reports. They will be held Feb. 3 and Feb. 5 at 7:30 PM CT / 6:30 MT. We'll send a reminder card out later this month with the Zoom link.

If you have any questions, please let me know. I am here to help you in any way possible.

Many blessings to you!



Kevin Veldhuisen
Stated Clerk
605-595-3908
clerk@presbyteryofsd.org

CHURCH INFORMATION FOR 2026

The Presbytery often has a need to know the names, addresses and telephone numbers of clerks of session, treasurers, etc. It is important that the Presbytery Office have an updated list of the following individuals for your church. Upon completion, please return this form to the Presbytery office.

Church Information

Pin Number **Church Name**		Office Hours	
Street address	City	State	Zip
Mailing address	City	State	Zip
Office Ph #	Church Website		
Fax #	Church Email		
Pastor / CRE Name	Pastor / CRE Email		

Clerk of Session

Name		
Preferred Mailing Address		
City	State	Zip
Ph & Email		

Church Secretary

Name		
Preferred Mailing Address		
City	State	Zip
Ph & Email		

Treasurer

Name		
Preferred Mailing Address		
City	State	Zip
Ph & Email		

Commissioner to Presbytery

Name		
Preferred Mailing Address		
City	State	Zip
Ph & Email		

Camping Contact

Name		
Preferred Mailing Address		
City	State	Zip
Ph & Email		

Christian Education / Youth Contact

Name		
Preferred Mailing Address		
City	State	Zip
Ph & Email		

Presbytery of South Dakota
100 S. Spring Ave #175
Sioux Falls, SD 57104

ANNUAL REVIEW OF PASTOR'S COMPENSTATION EFFECTIVE JANUARY 1, 2026

Church	
City	**PIN**
Pastor	
Date of Session Review	
Congregational Approval	

INSTRUCTIONS FOR COMPLETING:
Each year, the session is required to review the adequacy of the pastor's personal compensation and to establish full reimbursement of their professional business related expenses *G-2.0804*. The session is to report its review and **recommendation** to the congregation—**the congregation needs to approve the session's recommendation**. Both the **congregation and Presbytery** must approve the changes in the terms of call before it is official. A complete listing of the pastor's compensation is to be put into Session minutes as soon as possible, December of the year before is preferred.

Hopefully the adequacy of the pastor's compensation has already been reviewed by your session. Presbytery needs to approve the changes in compensation through its Congregational and Pastoral Care Team. **Please return the completed report by February 15, 2025 to the Presbytery Office.** *Please complete and submit this form even if the compensation package remains the same as last year.*

EFFECTIVE SALARY: (See Board of Pensions publication Understanding Effective Salary (U.E.S.), for more information on items to be included in Effective Salary)

$_____ 1. Annual gross cash salary (see Understanding Effective Salary U.E.S.)
$_____ 2. Housing, utility, and furnishings allowances.
$_____ 3. Employer contributions to 403(b)(9) plans, tax-sheltered annuity plans, and equity allowances.
$_____ 4. Bonuses, overtime pay, unvouchered professional expense allowances, gifts from employer, and manse equity allowances (unless contributed to a qualified deferred compensation program). (see U.E.S.)
$_____ 5. Any allowance provided to reimburse Self-Employment Contributions Act (SECA) tax obligations in excess of 50 percent of the minister's SECA tax obligation.
$_____ 6. Other Allowances (see U.E.S.)
$_____ **Subtotal of Lines 1 through 6 (must be at least $39,000 with manse, $51,000 without)**
$_____ 7. Manse amount (must be at least 30 percent of lines 1-6)
$_____ **Total effective salary (sum of lines 1-7).**
$_____ **Board of Pensions Total Effective Salary**

6) **$_____** **Board of Pensions Dues** (Subtotal 1-7 x 37%)

Other Compensation (Not included in BOP Effective Salary)

$_____ 8. Health Savings/Medical Reimbursement Plan
$_____ 9. SECA Tax Allowance (up to 50% of estimated obligation)

Professional Expenses

$_____ 10. Auto Reimbursement at IRS Staff Rate (Vouchered)
$_____ 11. Continuing Education (Vouchered)
$_____ 12. Misc. Professional Expenses (Vouchered)
$_____ **Total Other Compensation & Professional Expenses (Lines 8-12)**
_____ Vacation Days Provided
_____ Number of Sundays Off from Service
_____ Continuing Education Days Provided
_____ Paid Family Leave Provided

Clerk of Session _____Pastor_____

PRESBYTERY OF SOUTH DAKOTA
OFFICE OF STATED CLERK

SESSION REPORT OF DEATHS OF ELDERS AND OTHERS

The session report of deaths of elders and others is given at the annual meeting of the presbytery each summer. This report should include the names of ministers, elders and others deserving special recognition who died during the calendar year, **2025**. Please return with your other reports to the presbytery office.

_____
Church Name Church City

REPORT OF DEATHS OF ELDERS

1. _____ _____
   Name Date of Death
   _____
   Date Ordained as Elder
   _____
   Comments

2. _____ _____
   Name Date of Death
   _____
   Date Ordained as Elder
   _____
   Comments

3. _____ _____
   Name Date of Death
   _____
   Date Ordained as Elder
   _____
   Comments

4. _____ _____
   Name Date of Death
   _____
   Date Ordained as Elder
   _____
   Comments

REPORT OF DEATHS OF NON-ELDERS (Recognition Requested by the Session)

1. _____ _____
   Name Date of Death
   _____
   Comments
   _____

2. _____ _____
   Name Date of Death
   _____
   Comments
   _____

Please make as many copies of this report as you need.

PER CAPITA APPORTIONMENT AND SHARED MISSION PLEDGE FORM - 2026

Church _____ P.I.N. _____

Address _____

City, State _____ ZIP _____

Presbytery of South Dakota, Synod of Lakes and Prairies Date _____

Record the estimate of per capita apportionment in Section A and shared mission from your church in B.

Section A – PER CAPITA APPORTIONMENT

This year's per capita apportionment is based off the **active** membership statistics reported by your congregation for the year **2024**. (not a misprint) If you are unaware of your reported membership numbers please contact the stated clerk.

2026 per capita: $44.00

Our congregation's 2024 active membership total was _____. Apportionment is $44.00x _____ = _____.
(members)

We will send $_____ Monthly Quarterly In one installment in _____ (month)

If you are sending an apportionment that is different from the number calculated above, please explain why so we can better understand this decision: _____
_____

Section B - SHARED MISSION SUPPORT*

In **2026**, our congregation intends to send a total of $ _____ for Shared Mission Support with the understanding that these dollars will be forwarded according to the formula indicated below (check **ONE** box only - use only whole percentages):

As recommended to the Session by our Presbytery as outlined below:

__7__% for General Assembly Mission

__13__% for Synod Mission

__80__% for Presbytery Mission

As recommended by our Session as outlined below:

_____% or $ for General Assembly Mission

_____% or $ for Synod Mission

_____% or $ for Presbytery Mission

WHERE TO SEND THIS FORM: By February 15, 2026, please send a First Copy to the Presbytery Office, give a Second Copy to your Church Treasurer, and file a Third Copy with your Session Minutes.

Your Name _____ Signature _____

Title _____

When it comes time to send your pledges, please complete the Remittance Form and follow the directions on the form

Got Questions? I'm here to help!
Kevin Veldhuisen
Stated Clerk
clerk@presbyteryofsd.org
605-595-3908

See back of page for an explanation of Shared Mission Giving

Mission Giving Breakdown for the Presbytery of South Dakota

Mission Giving is a vital aspect of our presbytery's mission funding. Without it, we cannot support the missional work of our presbytery nor our congregations.

Here is what our Mission Giving Supports:

80% of the Mission Giving stays within our presbytery

13% goes to the synod for their mission work, such as Synod School and the grants they have given to presbytery ministries over the years

7% goes to the Presbyterian Mission Agency for denominational mission work such as Presbyterian Disaster Assistance and supporting 1001 New Worshipping Communities

Specifically within the presbytery it funds:

Camp Rimrock: 100% of the money the presbytery sets aside to support our camping program comes from Mission Giving

Educational Opportunities: 75% of Ministry Development and Education's work is funded through Mission Giving, such as educational opportunities for elder development training and for our 1001 worshipping communities like Hope Co-op downtown in SF. It also provides for a Pastors' Retreat each year, which has been very valuable for our pastoral leaders.

Commissioned Ruling Elder Program: 100% of our Commissioned Ruling Elder Program is funded through Mission Giving. Currently 16 congregations (and growing!) in our presbytery have pastoral leadership because of this program. Without it, these congregations would most likely be without pastoral leadership.

Youth Rally: 100% of the money that we set aside each year for our Youth Rally is funded by Mission Giving dollars.

Youth Triennium: 100% of the money that we set aside each year to help our youth go to the Youth Triennium is funded by Mission Giving dollars.

Per capita pays for our administrative costs such as mileage for committees, our presbytery meeting costs, personnel costs, etc., but it is Mission Giving that actually gives us the ability to do ministry and mission rather than simply existing for the purposes of governance and administration.

Together we can do so much more!

If you have any additional questions, please feel free to reach out to Kevin Veldhuisen, our Mission Coordinator. kevin@presbyteryofsd.org or 605-595-3908

PRESBYTERY OF SOUTH DAKOTA
2026 REMITTANCE INFORMATION FORM

Treasurers: please use this form each time you send money to the presbytery, synod, or denomination.

1) Church_____ Pin # _____

Treasurer _____ Telephone _____

Address _____

2) a. **Per Capita-Ecclesiastical Apportionment** ($44.00)

b. Shared Mission Giving (total amount remitted) $ _____
1) Presbytery Recommended Formula
7% for General Assembly
13% for Synod
80% for Presbytery

___2) Session Formula
_____% for General Assembly $_____
_____% for Synod $_____
_____% for Presbytery $_____

c. Special Offerings Remittances
08 One Great Hour of Sharing
09 World Communion Offering $_____
10 Christmas Joy Offering $_____
11 Disaster Relief (specify)_____ $_____
12 Other remittance to General Assembly (specify)_____ $_____

d. Directed OR Extra Commitment Mission Support Presbytery Projects. (Please Name)
_____ $_____
_____ $_____
Synod Projects (Please Name)
_____ $_____
_____ $_____
General Assembly Projects (Please Name and Indicate Code #)
_____ Code _____ $_____
_____ Code _____ $_____

3) Total Amount of Check- Check # & Date_____ $_____

<u>Please write checks to the Presbytery of SD and mail it to the office:</u>
Presbytery of South Dakota
100 S. Spring Ave., Ste. 175
Sioux Falls, SD 57104
605-339-1912

Information about changes to Special Offerings is on back…

2026 Changes to Special Offerings

General Assembly will be going from four churchwide offerings to three special offerings: One Great Hour of Sharing, World Communion Offering, and Christmas Joy Offering. Below is more information about the change:

a. The Pentecost offering will no longer be received. In 2026, if a Pentecost remittance is sent to GA, they will record it as a gift to Christmas Joy.

b. The Peace & Global Witness offering will also no longer be received. The World Communion Offering is taking its place and will begin in 2026.

In 2026, if a Peace & Global Witness or its predecessor, Peacemaking, remittance is sent to GA, they will record it as a gift for the World Communion Offering.

The World Communion Offering will NOT have a 25%/25%/50% split between the congregation, presbytery, and GA as Peace & Global Witness did. It will be a straight pass-through remittance.

If you have any questions about any of the changes to the Churchwide Special Offerings, I encourage you to reach out to the Special Offerings office. You can email them at special.offerings@pcusa.org

Worksheet - for your use only, please input data online

Membership Statistics	
Beginning membership shows your church's active membership as of December 31of last year (G-1.0402). This is the official membership figure that appeared in the ____ *Minutes of the General Assembly*, Part II, *Statistics*. This figure cannot be changed. If the actual membership as of 1/1/____is different than the displayed figure, enter a "New Starting Membership" to correct your beginning balance.	Beginning Membership _____ New Starting Membership _____
	Gains
Enter the number of persons received in ____ into active membership by certificate of transfer from other churches (G-1.030b)	Certificate Gains ____
Enter the number of persons age 17 or younger received in ____ through Profession of Faith	Youth Professions of Faith ____
Enter the number of members received in ____ through the (first-time) profession of faith (18 or older), or reaffirmation (G-1.0303a & c).	Professions of Faith and Reaffirmations ____
	Losses
Enter the number of persons dismissed in ____ to other churches for whom certificates of transfer have been issued (G-3.0204).	Certificate Losses ____
Enter the number deleted from the roll in ____ because of death. (G-3.0204a)	Deaths ____
Enter all other reductions (G-3.0204a) in ____, reasons including persons temporarily excluded or removed from active membership (D-10.0300)	Deleted from the roll for any other reason ____
Beginning Membership (or New Starting Membership, if corrected), plus Total Gains, then subtract Total Losses. This figure should equal the number of persons that appear on the active member roll. (This is the figure presbytery per capita is based on.)	Ending Active Membership as of 12/31/__ ____

The ending active membership does not automatically calculate. The page must balance in order for changes to save.

Congregational Life

	Baptisms:
Enter the number of infants and children presented for Baptism by parent(s) or others in ____ .	Presented by Others ____
Enter the number of persons who presented themselves for Baptism in ____ at the time of their confirmation.	At Confirmation ____
Enter the number of all others who presented themselves for Baptism in ____ .	All Other ____
Enter the weekly average of all regularly-scheduled worship services.	Average Weekly Worship Attendance ____
Persons who are not members of the Presbyterian Church (U.S.A) who participate in the life and worship of this congregation.	Friends of the Congregation ____
Enter the number of ruling elders serving on session as of 12/31/____ .	Number of ruling elders on Session ____
Do you have deacons?	Yes____ /No____
Enter the number of active members in each category. This figure needs to be equal to or less than Ending Active Membership.	Women ____ Men ____ Non-Binary/Genderqueer ____
Enter the number of active members in each category. This figure needs to be equal to or less than Ending Active Membership.	Age Distribution of Members: 17 and Under ____ 18 -25 ____ 26 – 40 ____ 41 – 55 ____ 56 – 70 ____ 71 and Over ____ Total (*Automatically Calculates)* ____
Enter the number of Youth in your congregation.	Age 4 and Under XXX Elementary School (K-5th grade) ____ Middle School (6th – 8th grade) ____ High School (9th – 12th grade) ____

Disability and Racial Composition

Persons with a Disability. Statistics gathered on persons with disabilities will be used by entities and committees to formulate programs and policies of the Presbyterian Church (U.S.A.), thus carrying out the mandate for inclusiveness contained in the *Book of Order* (G-3.0103 & F-1.0403).

In order to complete this section, you (as clerk or pastor) are not expected to conduct a survey of the congregation, but to rely on personal knowledge of individuals' disabilities. According to the definition adopted by the World Health Organization, persons with disabilities are those who have physical or mental disabilities that ***substantially*** limit their participation in one or more of life's activities.

Persons with a major hearing loss.	Hearing Impairment ____
Persons whose ability to move about is substantially impeded. This would include persons suffering from diseases such as arthritis and persons dependent upon canes, crutches, or wheelchairs, etc.	Mobility Impairment ____
Persons with severe visual limitations.	Sight Impairment ____
Persons with less easily discerned disabilities such as heart disease, diabetes, epilepsy, or mental conditions.	Other Impairment ____

Racial Ethnic Composition of the Church

The 202nd General Assembly (1990) instructed the Office of the General Assembly to gather information regarding Racial Ethnic Composition (*Minutes*, 1990, Part I, p. 282.) Inclusiveness is an important part of the life of the church, "The Presbyterian Church (U.S.A.) shall give full expression to the rich diversity within its membership and shall provide means which will assure a greater inclusiveness leading to wholeness in its emerging life." (G-4.0403)

This information is used in a variety of ways. Two of the ways in which this information is used is as follows:

(1) The 208th General Assembly (1996) passed a recommendation that "1. affirms the goal of increasing the racial ethnic membership to 10 percent of the Presbyterian Church (U.S.A.) membership by the year 2005, and to 20 percent by the year 2010;" *(Minutes*, 1996, Part I, p. 378).

(2) The General Assembly Committee on Representation (COR) uses the data

In making the entries for this category, be guided by how an individual describes themselves. The figure entered as the total for Congregation should be equal to or less than the figure shown for Total Ending Active Membership, on the Membership Page.

Enter the number of active members in each category. This figure needs to be equal to or less than your Ending Active Membership.	Congregation Black/African American/African ____ Asian/Pacific Islander/South Asian ____ Hispanic/Latinx ____ Native American/Alaska Native/Indigenous ____ Middle Eastern/North African ____ White ____ Multiracial ____

Financial Data

What did you budget to receive and spend in the budget year?	Budgeted Income: _____ Budgeted Expense: _____
Receipts	
Enter the total of all payments on pledges (current as well as delinquent), loose offerings (cash or check), and special offerings received by all treasurers (the church, all boards, and organizations of the church). Do not include investment income, capital and building funds, bequests, subsidy or aid, and other income.	Regular Contributions: _____
Include all returns, such as interest and dividends, received from stocks, bonds, and other investments and endowments owned by the church. Also include the proceeds from the sale of investments held by the church. Do not include the monetary value or principal amount of investments that continue to be held by the church.	Investment income:_____
Enter the total of all monies received for capital purposes, extraordinary repairs, building funds, and equipment with anticipated useful life in excess of three years.	Capital and Building Funds _____
Include the total monetary values of all new gifts from estates received by the church from January 1 to December 31. Include all one-time contributions of anything of value received by the church from estates, such as bequests, planned gifts (gift annuities, charitable trust, life insurance), stocks, real estate, or other nonmonetary gifts.	Bequests: _____
Enter the total of all monies received from other churches or from presbytery, synod, or General Assembly agencies to be used in local mission and program.	Subsidy or Aid _____
Enter the total of all other income, such as rent or other reimbursements from organizations using church property. This would include such things as tuition/fees for day care, day school, etc.	Other Income: _____

Expenditures	
The total of all monies, from all sources, expended for current operations of the congregation, such as salaries and wages, pension and social security payments, printing, postage, materials, utilities, insurance premiums, payments of interest and principal loans, whether or not secured by mortgage, etc.	Local Program: _____
The total of all monies paid for local mission programs and projects approved and directed by the session and to local ecumenical bodies.	Local Mission: _____
The total of all monies expended for real property, whether improved or unimproved, the construction of new buildings, extraordinary repairs or renovations of existing buildings, and equipment with anticipated useful life in excess of three years.	Capital Expenditure: _____
Include the total amount of monies newly placed into savings or investments (such as certificates of deposit, stocks, bonds, money market accounts, reinvested dividends) during the year, and remaining invested. Also included would be investment costs such as moneys expended to facilitate new investments or to maintain existing investments or endowments, such as broker's fees or bank charges. Do not include investments made in earlier years, monies invested in earlier years that were switched from one type of investment to another (e.g., stocks to bonds, or one stock to another).	Investment Expense: _____
The total of monies expended for synod, presbytery, and General Assembly per capita apportionment.	Per Capita: _____
Enter the total of all monies expended for mission beyond the local community.	Other Mission: _____