

Rev. Michael Smith, Moderator
Rev. Mark A. Tammen, Stated Clerk

WE GATHER TOGETHER

The Presbytery of Long Island of the Presbyterian Church (USA) held a Stated Meeting on Saturday, April 22, 2023, with 75 attendance, and a quorum was present. The meeting was called to order with a Prayer and a Call to Worship by Rev. Michael Smith, Moderator, at 9:10 am.

Roll Call - *Separate document*

WELCOME GUESTS AND BEGIN OUR WORK

Elders attending a Presbytery meeting as First Time Church Commissioners were introduced and welcomed.

Approval of Docket

Motion Approved: The Presbytery approved the docket of April 22, 2023

Stated Clerk Report

Motion Approved

a) The Presbytery approved the amended minutes of the Stated Meeting on January 28, 2023

b) The Presbytery approved the Presbytery of Long Island's 2022 Statistical Summary (*Appendix A – p33*)

Information

Charles and Rose Rennick Scholarship Committee

Three scholarships were in December of 2022:

1. Christina Abreu- involved with social justice, voter registration, climate change
2. Valentina Campos, a Civil Engineering major from Brazil, has been involved with food and clothing needs, especially for those in disasters
3. Milton Ramirez, a music major from El Salvador – a former scout and current volunteer firefighter and youth leader

Resignation of Elder Philp Jones, Class of 2024, from the Board of Trustees as of April 12, 2023.

Annual Session Minutes Review

- **The following Church HAVE submitted their 2022 Minutes:**

Babylon, Baldwin, Brentwood, Center Moriches, Deer Park, East Hampton First, East Hampton Springs, Elmont, Hempstead Huntington, Huntington Station, Levittown, Melville, Middle Island, Montauk, New Hyde Park, Northport, Oyster Bay, Port Jefferson, Roslyn, Sag Harbor, Setauket, Shelter Island, Smithtown, Southampton First, Southold, Westhampton, and Yaphank

- **The following Churches HAVE NOT submitted their 2022 Minutes:**

Amagansett, Bellmore, PIPH Brentwood, Bridgehampton, Brookhaven, Cutchogue, Freeport, Garden City, Glen Cove, Great Neck/Faith, Greenlawn, Islip, Malverne, Malverne Nueva Vida, Mattituck, Merrick, Mineola, New Hyde Park-Korean, Oceanside, Remsenburg, Roosevelt, Selden, Southampton-Shinnecock, Valley Stream, Valley Stream Asian, and West Islip

- **Session Minutes Still Missing from Previous Years**

Amagansett, PIPH Brentwood, Brookhaven, Garden City, Great Neck/Faith, Greenlawn, Islip, Malverne, Mineola, New Hyde Park Korean, Remsenburg, Selden, Southampton-Shinnecock, Valley Stream Asian

Upcoming 2023 Presbytery Dates

Sat., June 17, 2022 – Babylon

Sat., September 30, 2022- Selden

Presbytery Day - To be announced

Shepherding Council**MSA** To amend the Shepherding Council's suggested bylaw changes to**A. Shepherding Council****1. Membership**The Shepherding Council ~~shall consist of~~ **should may include...****MSA The Presbytery approved the amended suggested By-Law changes suggested by the Shepherding Council***(complete report Appendix B - pp 34-38)***Committee on Ministry** *(complete report Appendix C - pp 39-42)***MSA The Presbytery approved Rev. James Cubie's change of call from Designated to Installed Pastor at the Mattituck Presbyterian Church, effective May 28, 2023.**

The Committee approved the change from Designated Pastor to Installed Pastor for the Rev. James F. Cubie at the Mattituck Presbyterian Church starting May 28, 2023, at the following terms (full-time): Cash Salary, \$66,000; Manse Allowance, \$4,000; Tax-Deferred Investment, \$1,000; Free Use of the Manse (annual fair rental value, \$27,600); Full Utilities, heat, electricity, and water (approximate annual cost, \$3,500); Pension and Medical Dues, Pastor's Participation Plan, \$42,286.82; SECA Tax Reimbursement, \$7,428.15; Automobile Expense Reimbursement, church business mileage at IRS standard rate; Pastoral Ministry Expense Reimbursement, \$3,400; Continuing Education Expense Reimbursement, \$3,400; Vacation, 30 days, including 5 Sundays; Continuing Education Times, 14 days, including 2 Sundays; Paternity Leave per presbytery guidelines; Moving Expense, NA.

MSA The Presbytery approved Rev. Katie Mulligan's change of call from Designated to Installed Pastor at the Mattituck Presbyterian Church, effective May 28, 2023.

The Committee approved the change from Designated Pastor to Installed Pastor for the Rev. Kathryn A. Mulligan, Installed Pastor at United Presbyterian Church, Levittown, as of February 17, 2023, as follows: Cash Salary, \$56,175; Manse Allowance, 3,500; Tax-Deferred Investment, 1,000; Free Use of the Manse (approximate fair rental value, 36,000); Full Utilities, heat, electricity, and water (approximate annual cost, 6,500); Pension and Medical Dues, 35,770; Additional Insurance, Dental PPO, member and family, 1,752; SECA Tax Reimbursement, 7,816; Automobile Expense Reimbursement, church business mileage at IRS standard rate; Pastoral Ministry Expense Reimbursement, 1,500; Continuing Education Expense Reimbursement, 1,750; Vacation, 30 days, including 5 Sundays; Continuing Education Time, 14 days, including 2 Sundays; Maternity Leave per presbytery guidelines; Moving Expenses, NA; Sabbatical Leave per presbytery guidelines after six years of service.

Foundations and Horizons Task Force *(complete report Appendix D - p 43)*

The report presented by the Foundations and Horizons Task Force sparked much conversation regarding issues of reparations, endowment concerns, etc., and the proposed motions were not voted on

MSA The Presbytery voted to make this report a first reading**MSA To asked the Foundations and Horizons Task Force to revise the report with the conerns for reparations**

Board of Trustees

Steve Bodden reported that the Presbytery approved (*September 24, 2022*) sale/assignment of the South Street Manorville property to the Peconic Land Trust for \$565,000 will close on April 27, 2023

Personnel

Rev. James Rea announced the retirement of the Presbytery's Treasurer, Deacon Patrick J. Knight, as of the end of June 2023 and assured the Presbytery that the Personnel Committee is currently working with the staff for his replacement.

Executive Presbyter Search Committee (complete report Appendix E - pp 44-45)

The Executive Presbyter Nominating Committee has scheduled several meetings on Zoom, clustered by geographical area or language. The Pastor and Clerk of Session will be receiving a Zoom invitation for your particular Cluster to be shared with your Congregation.

New Church Fellowship and Development (complete report Appendix F - p 46)

Rev Marjorie Roth Urged the Presbytery to come ready to discuss the topics laid out at Jan 2023, Presbytery meeting

Treasurer (complete report Appendix G - pp 47-50)**MSA Received the 2019 Financial Review (Appendix H - pp 51- 65)**

Patrick informed the Presbytery that he has moved to Floria and will continue working via email and Phone until he retires at the end of June.

GA Amendments

Since the 225th General Assembly (2022), a majority of the Presbyteries have already voted on the Proposed Amendments. At this point, only four proposed amendments have not received the required number of votes from Presbyteries to pass or fail

MSA The Presbytery voted to Affirm the following amendments to the Book of Order that were approved by the 225th General Assembly (2022)

22-CC D-3.0106 WHEN JURISDICTION ENDS (ROD-05)

22-E G-2.0503 CATEGORIES OF MEMBERSHIP (POL-07)

22-I G-2.0804 TERMS OF CALL (HSB-06)

22-U W-3.0409 THEOLOGY OF THE LORD'S SUPPER (TWE-05 2)

Worship Rev. Joshua Jong - Scripture Reading Luke 15:1-7 Message "I Am Lost."

Rev. Jong shared a story of losing his family (two small children) and being "found." He reminded the Presbytery of the stories of lost sheep and lost coins and closed by thinking about how the parable of the lost Son was an example of how our God always calls us back.

Pastoral Inquire Commission (complete report Appendix I – p 66)

The Commission handed out a report on their work and introduced the woman who was the focus of their work. She addressed the Presbytery, explaining how painful this whole experience has been. She noted the pain of the sexual abuse when she was a teenager but explained to Presbytery how severe the delay in acknowledging the behavior had been to her Spiritual life.

Adjournment, Closing Prayer & Benediction Moderator Rev. Michael Smith

The next meeting Stated Meeting of the Presbytery will be held on Sat., June 17, 2023

2022 Presbytery Statistical Report

Presbytery Long Island
Address 109 Udall Rd, West Islip, NY 11795
Phone 631-499-7171 **Fax**
Email laurie@presbyteryofli.org
Web Site www.presbyteryofli.com



Membership			
Prior Active Members	7069	Adjusted membership	7100
Gains		Losses	
Certificate	26	Certificate	23
Youth Professions	87	Deaths	110
Professions & Reaffirmations	55	Deleted for any Other Reason	222
Total Gains	168	Total Losses	355
Total Ending Active Members	6913		
Baptisms			
Presented by Others	74	Average Weekly Worship Attendance	1871
At Confirmation	7	Friends of the Congregation	1066
All Other	6	Ruling Elders on Session	302
		Do you have Deacons? Yes / No	33 / 6
Age Distribution of Active Members		People with Disabilities	
17 & Under	238	Hearing impairment	160
18 - 25	550	Sight impairment	56
26 - 40	834	Mobility impairment	192
41 - 55	972	Other impairment	110
56 - 70	1381		
Over 70	1501	Gender Distribution	
Total Age Distribution	5476	Women	3499
		Men	2241
		Non-Binary	3
Youth in Congregation			
Age 4 and under	111	Middle School (6th – 8th grade)	138
Elementary School (K-5th grade)	234	High School (9th – 12th grade)	203
		Total Youth	686
Racial Ethnic			
Asian/Pacific Islander/South Asian	76	Native American/Alaska Native/Indigenous	15
Black/African American/African	893	White	4235
Middle Eastern/North African	28	Multiracial	60
Hispanic/Latino-a	105		
		Total Racial Ethnic	5412
Budgeted Income	9,254,862		
Budgeted Expense	10,971,966		
Receipts			
Regular Contributions	7,123,480	Bequests	265,750
Capital Building Fund	564,005	Other Income	3,009,904
Investment Income	2,437,988	Subsidy or Aid	94,724
Expenditures			
Local Program	9,036,748	Investment Expenditures	181,943
Local Mission	509,199	Per Capital Apprt	200,598
Capital Expenditures	1,324,257	Other Mission	224,996

**Report of the Shepherding Council
Presbytery of Long Island Stated Meeting April 22, 2023**

2nd reading of By-Laws changes

Motion: BY-LAWS Changes below

(Deleted text is in ~~strikethrough~~; added text is in ***bold italics***.)

A. Shepherding Council

1. Membership

The Shepherding Council ~~shall consist of~~ ***should include*** one ***of*** each from NCD, Salt and Light, Committee on Ministry, Committee on Preparation for Ministry, and Trustees, all appointed by the moderators of those entities, ***and at-large representatives***. ~~As well as Moderator, the two Vice Moderators, and the immediate past Moderator shall be the Moderator of the Shepherding Council. The Moderatorial Team (Moderator, First and Second Vice Moderators, and the immediate past Moderator, who shall be the Moderator of the Shepherding Council) and a member from the Advanced Planning Team will be members as well.~~ The General Presbyter and Stated Clerk shall be ex officio members without vote.

2. Meetings

The Council shall ~~meet prior to each stated meeting of the Presbytery,~~ ***shall meet in close timing with the Advanced Planning Team prior to the Stated Presbytery meetings,*** or at the call of the Moderator of the Council in consultation with the General Presbyter/Stated Clerk.

3. Responsibilities

The Shepherding Council shall fulfill all the functions and duties of a council as described in the Constitution of the Presbyterian Church (USA). ***It will utilize a flexible approach to leading the Presbytery in visioning, structure, and implementation of the Presbytery's priorities and needs.*** It shall also have the following powers and responsibilities:

~~a. Form, designate, and select a team of persons to plan and coordinate the Presbytery's Visioning Retreat.~~

~~b. Invite guests from outside the Presbytery as necessary to the Visioning Retreat.~~

~~c. Conduct and coordinate an annual meeting (to be conducted each of the four years between visioning retreats) which shall not be a meeting of the Presbytery where business will be conducted. The goals of the retreat are as follows: Provide focus on Mission, Worship, Advocacy, and Stewardship. The retreat shall also offer a series of topical workshops and presentations.~~

a. The Shepherding Council will coordinate, and the Advanced Planning Team will conduct an annual meeting which shall not be a Stated Presbytery meeting where business will not be conducted. The goals of the meeting are as follows: Provide focus on Mission, Worship, Advocacy, and Stewardship. It shall also offer a series of topical workshops and presentations.

~~d. Conduct and coordinate continuing strategic planning:~~

~~1. Provide significant time for spiritual growth and exploration, individually and corporately, through prayer, worship, study, and fellowship~~

~~2. Provide a process for discernment of God's call to the Presbytery in its diversity of ministry and mission~~

~~3. Provide for open and honest discussion of past, current, and future Presbytery ministry and mission initiatives~~

~~4. Provide for continuing assessment of the Presbytery's vision conducted by the Shepherding Council~~

- ~~e. b.~~ Provide a pool of persons for consideration by the Presbytery's Committee on Nominations to be elected by the Presbytery as At-Large representatives to the Shepherding Council **and to recommend members to the Nominating Committee for the various Presbytery committees.**
- ~~f. c.~~ Assist, support and promote the Presbytery Partnership Group programs of the Synod of the Northeast, particularly as appropriate to the work of the ~~Partnering Congregations Team or the Empowering Mission Team~~ **Salt and Light**
- g. d. Develop leadership within the Presbytery
- h. e. Nominate members to the Presbytery Nominating Committee, **and strongly urge Clerks and Elders to serve on at least one Presbytery Committee for a period of 1-3 years, not to exceed a total of 6 years.**
- ~~i. f.~~ Between meetings of the Presbytery, upon the request of another entity of the Presbytery or its stated clerk, the Council may exercise any Presbytery action except its G-4.0205 powers; such actions may be taken via electronic means

4. Reporting **NO CHANGE**

5. Council Structure

The Council may establish committees as needed to fulfill its responsibilities. These committees shall be accountable to the Shepherding Council and shall report to it regularly. The standing committees of the Council include the following:

a. New Church Fellowship and Development Team

Membership: The New Church Fellowship and Development Committee shall consist of no fewer than six persons. The Committee shall select its own chair annually.

Responsibilities: The New Church Fellowship and Development Committee will develop intentional strategies for supporting communities of faith in different contexts; listen to the needs of people and their circumstances, support designs for ministry that will be an effective response to those needs; and identify and overcome the barriers within our Presbytery to ministry in different cultures.

~~b. Presbytery Communications Team~~

~~Membership: The Presbytery Communications Team shall consist of no fewer than three persons. The Committee shall elect its own chair annually.~~

~~Responsibilities: The Communication Teams will manage the Presbytery website for the purpose of keeping it on the growing edge of usefulness for the constituents of the Presbytery (robust, interactive, multidimensional, and evolving) will create and distribute resources for mission interpretation & stewardship among the Presbytery of Long Island and will capitalize on the growing utility of social networking as pragmatic tools for advancing the mission and goals of the Presbytery~~

B. Ministry Teams of the Presbytery

1. Salt and Light Team

Membership: The Salt and Light Team shall consist of nine persons, nominated by the Committee on Nominations, and elected by the Presbytery in three classes of terms of three years each. Persons may serve for successive terms provided that no term of service exceeds six consecutive years. The Moderator of the Salt and Light Team shall be elected by the members of the Team annually. One member of the Salt and Light Team shall be a member of the Shepherding Council. This person will be elected by the Team for this service.

Responsibilities: The Salt and Light Team *develops strategies to realize the work of the Presbytery as we reach out to make a difference in Word and in Deed which may include:* works to support congregational initiatives to partner with other Presbyterian and non-Presbyterian churches for mutual growth in ministry and discipleship. ~~This team develops strategies for greater cooperation in pursuit of the Presbytery's vision, and supports teams of Presbyterian churches engaged in spiritual growth, evangelism, education or outreach. The Team is also the body of the Presbytery with the primary responsibility of supporting, facilitating, nurturing and developing partnership initiatives and connections for mission between Presbytery of Long Island congregations and other local, national, or international mission entities. Initiate, support and encourage peace, justice, and hunger ministries on the congregational and community level. This Team encourages partnerships engaged in hands-on mission, social action and witness, and supports ecumenical mission endeavors in communities. The Team will support and encourage "Bread for the World" hunger initiatives with Presbyterian congregations.~~

Between meetings of the Presbytery, the Salt and Light Team shall have the authority to carry out any of the Presbytery's G-3.0303a authority.

The Team shall have the Presbytery's authority to modify or clarify the grants described in below.

Salt and Light Team Grants: The Team shall be responsible for the solicitation, receipt, and review of Presbytery Partnership Grant Applications for all work under its purview, and will be solely responsible for the awarding of such grants. The Team shall administer grants with funds from the Presbyterian Peacemaking Fund (including Peace and Global Witness Offering).

C. Support and Facilitation Network

The Support and Facilitation Network connects the different aspects of the Presbytery by facilitating the use of its various resources: clergy and lay leadership, staff, fiscal responsibility and stewardship, legal resources, and denominational polity and connection.

The Support and Facilitation Network shall consist of the following entities:

1. Constitutional structures mandated by the Book of Order and prescribed in the Bylaws of the Presbytery of Long Island:
 - a) Committee on Ministry
 - b) Committee on Nominations
 - c) Committee on Representation
 - d) Committee on Preparation for Ministry
 - e) Permanent Judicial Commission

Between meetings of the Presbytery member congregations may request that:

The Committee on Ministry exercises the Presbytery's G-2.01001 (commissioning elders), G-2.0805 (installation), G-2.0904 (dissolution), G-3.0107 (records), G-3.0108 (review), G-3.0301c/G-3.0303e (discord, acting as an administrative commissions).

The Committee on Preparation exercise the Presbytery's G-2.0601 (preparation), and G-2.610 (exception).

The Trustees shall exercise all the Presbytery's G-4.000 authority – including G-3.0303f, except that the Trustees may not dismiss a congregation.

When times of natural disaster, pandemic, or weather do not allow the community to gather in person, the Presbytery, Committee, or other Presbytery entity may meet electronically so long as all participants can hear and participate in the meeting.

PENDING ADVANCE PLANNING CHANGE 1/28/23 Upon the discretion of the Committee Chair/Moderator, When times of natural disaster, pandemic, or weather do not allow the community to gather in person, the Presbytery, Committees, or other Presbytery entities may meet electronically so long as all participants can hear and participate in the meeting. (see Electronic Meeting Policy)

The Support and Facilitation Network shall be represented on the Shepherding Council by five persons, each of whom shall be a member of one of the entities that comprise the network. Representatives from the Support and Facilitation Network to the Shepherding Council by the representatives shall serve for a one-year term and may be re-elected for a maximum of two additional one-year terms.

a. **The Committee on Ministry NO CHANGE**

b. **The Committee on Nominations NO CHANGE**

c. **The Committee on Representation**

Membership: The Committee on Representation shall consist of three persons, divided into three classes, and shall be constituted in accordance with the Form of Government.

Responsibilities: This Committee shall fulfill the responsibilities outlined in the Form of Government.

d. **The Committee on Preparation for Ministry NO CHANGE**

e. **Permanent Judicial Commission NO CHANGE**

D. Presbytery structures as mandated by the Bylaws of the Presbytery of Long Island:

1. Board of Trustees
2. Advance Planning Team
3. Personnel Committee
4. Budget and Finance Committee
5. Task Force on Self-Development of People
6. Committee of Counsel
7. Investigation Committee Pool
8. Support Pools
9. Task Force on Records and Review
10. Task Force on Bylaws, Bills, and Overtures

1. The Board of Trustees NO CHANGE

2. Advance Planning Team

Membership: The Advance Planning Team shall consist of six persons, nominated by the Committee on Nominations, and elected by the Presbytery in three classes of terms of three years each. Persons may serve for consecutive terms provided that no term of service exceeds six years. The chair of the Advance Planning Team shall be elected annually by the Team, provided that no individual may serve as chair for more than three consecutive years. The Moderator of the Presbytery shall also serve on the Advance Planning Team.

Responsibilities: Oversee and plan stated meetings of the Presbytery, including securing locations, setting agendas and schedules, developing themes and workshops, and coordinating worship. The Advance Planning Team will be responsible for the overall coordination of the stated Presbytery meetings, including preparing agendas and schedules, coordinating worship, developing themes and workshops, and inviting guests. **The**

Advanced Planning Team will conduct an annual meeting, coordinated by the Shepherding Council, which shall not be a Stated Presbytery meeting where business will be conducted. The goals of the meeting are as follows: Provide focus on Mission, Worship, Advocacy, and Stewardship. It shall also offer a series of topical workshops and presentations.

3. Personnel Committee

Membership: The Personnel Committee shall consist of five persons, nominated by the Committee on Nominations and elected by the Presbytery in three classes of terms of three years each. Persons may serve for consecutive terms provided that no term of service exceeds six years. The chair of the Personnel Committee shall be elected annually by the Committee, provided that no individual may serve as chair for more than three consecutive years. The First Vice-Moderator of the Presbytery shall also serve on the Personnel Committee.

Responsibilities: The Personnel Committee will be responsible for the oversight of personnel and staff. The Personnel Committee shall review staffing requirements and the personnel plan of the Presbytery, evaluate and revise position descriptions, and annually review and evaluate the work performance of staff in consultation with the General Presbyter. ***The Personnel Committee shall seek recommendations from Shepherding Council on personnel, staffing, and job descriptions.***

The Committee shall oversee matters of personnel and staff, including to prepare position descriptions of the Treasurer/Financial Secretary, the General Presbyter/Stated Clerk, and all other staff as necessary for approval by the Presbytery.

4. Budget and Finance Committee NO CHANGE

5. Task Force on Self-Development of People NO CHANGE

6. Committee of Counsel Pool NO CHANGE

7. Investigating Committee Pool NO CHANGE

8. Support Pool: NO CHANGE

9. Task Force on Records, and Review

Membership: The Task Force on Records and Review shall be appointed as needed by the Stated Clerk.

Responsibilities: The Task Force on Records and Review shall be primarily responsible for the review of the process utilized by the Clerks of Session in examining session minutes and records (G-3.305), and for training of Clerks of Session

Shall be coordinated by the Stated Clerk

10. Task Force on Bylaws, Bills, and Overtures (G-3.0303)

Membership: The task Force on Bylaws, Bills, and Overtures shall include the commissioners to General Assembly and others appointed as needed by the Stated Clerk and approved by the Shepherding Council.

Responsibilities: The Task Force on Bylaws, Bills, and Overtures shall be primarily responsible for the oversight and coordination of matters related to the constitutional processes for processes for overtures and amendments. (G-3.0303)

Shall be coordinated by the Stated Clerk

Report of the Committee on Ministry
Presbytery of Long Island Stated Meeting – April 22, 2023

Action

The Committee on Ministry moves that the Presbytery approve the Rev James Cubie's change of call from Designated to Installed Pastor at the Mattituck Presbyterian Church, effective May 28, 2023.

MSP The Committee approved the change from Designated Pastor to Installed Pastor for the Rev. James F. Cubie at the Mattituck Presbyterian Church starting May 28, 2023, at the following terms (full-time): Cash Salary, \$66,000; Manse Allowance, \$4,000; Tax-Deferred Investment, \$1,000; Free Use of the Manse (annual fair rental value, \$27,600); Full Utilities, heat, electricity, and water (approximate annual cost, \$3,500); Pension and Medical Dues, Pastor's Participation Plan, \$42,286.82; SECA Tax Reimbursement, \$7,428.15; Automobile Expense Reimbursement, church business mileage at IRS standard rate; Pastoral Ministry Expense Reimbursement, \$3,400; Continuing Education Expense Reimbursement, \$3,400; Vacation, 30 days, including 5 Sundays; Continuing Education Times, 14 days, including 2 Sundays; Paternity Leave per presbytery guidelines; Moving Expense, NA.

At its meeting on January 10, 2023**Contracts and Terms of Call**

MSP The Committee approved the Temporary Supply Pastor contract between the sessions of the **First Presbyterian Church of Baldwin and First Presbyterian Church of Oceanside and the Rev. Russ Roth for the period January 1, 2023 - December 31, 2023**, at the following terms Full-time: Cash Salary \$66,450 (B- \$59,950) (O-\$6500) and Housing Allowance, \$250 (B-\$0) (O-\$250); Tax-deferred Investment, \$1000 (B-\$1000) (O-\$0); Free Use of the Manse (annual fair rental value) \$22,800 (B-\$0) (O-\$22,800); Full Utilities, heat, electricity, and water (approximate yearly cost \$5,800) (B-\$0) (O-\$5,800); Pension and Medical Dues (B\$0) (O-\$1499.39 for death/disability & (O\$17,000 sent to 403b), Additional Insurance, Dental PPO \$1,752 (B-\$0) (O-\$1,752); SECA Tax Reimbursement \$9,459.23 (B-\$6,774.08) (O-\$2685.15); Automobile Expense Reimbursement \$200 (B-\$100) (O-\$100); Pastoral Ministry Expense Reimbursement \$500 (B-\$400) (O-\$100); Continuing Education Expense Reimbursement, \$1200 (B-\$0) (O-\$1200 held for three years); Vacation 5 weeks, including 5 Sundays; Continuing Education Time, 2 weeks including 2 Sundays; Maternity/Paternity Leave, per presbytery guidelines; Moving Expenses, NA.

Information

MSP to approve The **Ordination Commission for Kirsty Dickson-Maret** on January 15, 2023, at 3:00 pm at the First Presbyterian Church of Southold, 53100 NY-25, Southold, NY 11971
Rev. Mark Tammen Stated Clerk, Rev. Michael Smith/ Moderator/HR, Rev. Dr. Peter Kelley/Southold, Rev. Bill Hoffman/Montauk, Rev. Kerry Riddle/West Islip, Rev. Gloria Johnson/Brookhaven, Elder Richie King/CRE Cutchogue, Elder Fred Lee/Southold, Elder Ann Haskell/East Moriches, Elder Deb Mayo/Brookhaven

MSP To transfer **Kirsty Dickson-Maret** to the Presbytery of Cayuga-Syracuse

MSP To concur with the mutual **dissolution of the Installed Pastoral Relationship with Rev. Colby Rohde and the Session at Presbyterian Church of Islip** 340 Main St, Islip, NY 11751, for January 29, 2023, pending the Congregational meeting on January 29, 2023.

MSP to approve a validated ministry (G-2.0503) with **Rev. Colby Rohde** and Island Christian Church, a non-denominational church at 400 Elwood Rd, East Northport, NY 11731. With the stipulation of providing his Terms of Call annually to the COM and being an active member of a Presbytery committee.

At its meeting on February 14, 2023

Contracts and Terms of Call

MSP The Committee approved the Terms of Call for the **Rev. Dennis Carter, Temporary Supply Pastor at Community Presbyterian Church of Deer Park**, effective March 1, 2023, through February 29, 2024, as follows (3/4 time or 30 hours/week): Cash Salary, \$55,677; Housing Allowance, 25,000; Tax-Deferred Investment, NA; Pension and Medical Dues, Minister's Choice Plan (pension, death, long and short-term disability), 8,067; Additional Insurance, NA; SECA Tax Reimbursement, 6,171; Automobile Expense Reimbursement, church business mileage at IRS standard rate; Pastoral Ministry Expense Reimbursement, 375; Continuing Education Expense Reimbursement, 1,313; Vacation, 30 days, including 5 Sundays; Continuing Education Time, 14 days, including 2 Sundays; Paternity Leave per presbytery guidelines; Moving Expenses, NA. The benefits are below the presbytery minimum.

MSP The Committee approved the change from **Designated Pastor to Installed Pastor for the Rev. Kathryn A. Mulligan, Installed Pastor at United Presbyterian Church, Levittown**, as of February 17, 2023, as follows: Cash Salary, \$56,175; Manse Allowance, 3,500; Tax-Deferred Investment, 1,000; Free Use of the Manse (approximate fair rental value, 36,000); Full Utilities, heat, electricity, and water (approximate annual cost, 6,500); Pension and Medical Dues, 35,770; Additional Insurance, Dental PPO, member and family, 1,752; SECA Tax Reimbursement, 7,816; Automobile Expense Reimbursement, church business mileage at IRS standard rate; Pastoral Ministry Expense Reimbursement, 1,500; Continuing Education Expense Reimbursement, 1,750; Vacation, 30 days, including 5 Sundays; Continuing Education Time, 14 days, including 2 Sundays; Maternity Leave per presbytery guidelines; Moving Expenses, NA; Sabbatical Leave per presbytery guidelines after 6 years of service.

MSP The Committee concurred with the **Congregation of United Presbyterian Church, Levittown, to move Rev. Kathryn A. Mulligan from Designated Pastor to Installed Pastor** as per the Congregational meeting held on October 30, 2022

MSP The Committee permitted the **Rev. Kathryn A. Mulligan and the Session of the United Presbyterian Church** to form an administrative commission to be later approved for the installation on Saturday, May 20, 2023

Information

MSP approves **Islip Mission Statement and MIF for a Designated Pastor** with the option to Install in the future, pending the addition of a minimum and maximum cash salary in line with the Presbytery standards. The Committee agreed to allow the staff member to serve on the PNC.

MSP to concur with the Congregation of **the East Hampton Presbyterian Church election of a PNC** for an Installed Pastor.

At its meeting on March 14, 2023

Contracts and Terms of Call

MSP The Committee approved the renewal of the **Temporary Supply Pastor contract between the Session of the Community Presbyterian Church, Malverne, and the Rev. Janice Moore-Caputo**, for the period February 1, 2023, through January 31, 2024, at the following terms (half-time or 20 hours/week); Cash Salary, \$500; Housing Allowance, \$32,260; Tax-Deferred Investment, NA; Pension and Medical Dues, NA; Additional Insurance, NA; SECA Tax Reimbursement, 2,506; Automobile Expense Reimbursement, church business mileage at IRS standard rate; Pastoral Ministry Expense Reimbursement, 200; Continuing Education Expense Reimbursement, 500; Vacation, 30

days, including 8 Sundays; Continuing Education Time, 14 days, including 2 Sundays; Maternity Leave, NA; Moving Expenses, NA. The terms do not meet the presbytery minimum.

MSP The Committee approved the **Temporary Supply Pastor contract between the Session of the Amagansett Presbyterian Church and the Rev. Robert Griffin**, for the period February 20, 2023, through February 19, 2024, at the following terms (half-time or 20 hours/week), Cash Salary, \$25,000; Housing Allowance, \$25,000; Tax-Deferred Investment, NA; Pension and Medical Dues, NA; Additional Insurance, NA; SECA Tax Reimbursement, \$3825; Automobile Expense Reimbursement, church business mileage at IRS standard rate; Pastoral Ministry Expense Reimbursement, \$500; Continuing Education Expense Reimbursement, \$1500; Vacation, 15 days, including 5 Sundays; Continuing Education Time, 14 days, including 2 Sundays; Maternity Leave, NA; Moving Expenses, NA.

MSP The Committee approved the renewal of the **Temporary Supply Pastor contract between the Session of the Presbyterian Church of the Moriches and the Rev. Mark Vernon Applewhite** for the period from May 1, 2023, through July 31, 2023, at the following terms (part-time, 25 hours/week): Cash Salary and Manse Allowance, \$3000; Tax-Deferred Investment, NA; Free Use of the Manse (annual fair rental value, 30,000); Full Utilities, heat, electricity, and water (approximate annual cost, 4,000) Pension and Medical Dues, NA; Additional Insurance, NA; SECA Tax Reimbursement, 879.75 Automobile Expense Reimbursement, NA; Pastoral Ministry Expense Reimbursement, \$200; Continuing Education Expense Reimbursement, \$125; Vacation, 5 days, including 1 Sundays; Continuing Education Time, 2 days; Paternity Leave, NA; Moving Expenses, NA. The terms are below the presbytery minimum.

Information

MSP to move **Rev. Min Jung Park** to Honorably Retired

MSP to accept the request from **Rev. Jim Barnum** to retire, with his last Sunday at the Bellmore Presbyterian Church to be November 26, 2023, and his last day November 30, 2023.

MSP to extend **Rev. Moira Ahearne's contract with First Presbyterian Church of Freeport** until May 31, 2023

MSP to uphold the agreement to allow the **Mattituck Presbyterian Church to move the Rev. James Cubie** from Designated to Installed Pastor with congregation vote without having to do a Mission Study/Plumb Line Pastor.

Information

Formation of a sub-committee for churches in transition

Some of the churches in the Long Island Presbytery are experiencing vacant pulpits, insufficient funds to remain viable, insufficient resources and people to support their ministries and daily operations. Some congregations sense that the Lord is calling them to a new ministry.

In an attempt to deter or avert church closures, or significantly modify their self –understanding of who they are today verses yesterday, this sub-committee will expectantly aid the Committee on Ministry to know the status of the churches and with God's guidance and power, reverse or stay further decline.

The purpose of this sub-committee is to assist the COM Liaisons in assessing the sustainability of the churches before they reach the critical stage of "no return" and to assist them in recognizing new possibilities. Criteria will be devised to assess vital worship and operational factors that will be used to assist the members of this sub-committee in formulating a status report to COM.

The Sub-Committee has been formed to conduct the following activities only at the direction and or agreement of the Committee On Ministry:

- Initiate their service at a particular church at the request of the Committee on Ministry.
- When called upon, shall consult with the affiliate liaison before and during their service at each church.
- The Chair of the Sub-Committee and the affiliate liaison will report the Committee's activities and observations monthly at the Committee on Ministry's meeting.
- Be empowered to gather information from referred congregations, make assessments and recommendations based on that information. Report such findings and recommendations directly to the Committee on Ministry.
- Shall be authorized to call and moderate session and congregational meetings, to fill pulpits, to preside at ordinations and installations of ruling elders.
- To initiate discussions of shared ministry opportunities with the referred congregation.
- To speak directly with Presbytery Trustees and Committee on Preparation for Ministry.
- Other functions may be assigned as agreed upon by both COM and the Subcommittee.

Report of the Foundations and Horizons Task Force
Presbytery of Long Island Stated Meeting – April 22, 2023

Recommendations

Whereas, the Presbytery of Long Island sometimes receives properties or assets following the conclusion of a congregation's ministry in its particular location, and the Presbytery of Long Island does not currently have a guiding vision for those assets,

Whereas, the Foundations & Horizons Task Force has identified a need for pastoral care, communication, supporting congregational vitality, and building connective relationships within and among Pastors and congregations within the Presbytery, and

Whereas, Sessions and congregations have articulated the need for partnering for the purpose of implementing physical plant and technological upgrades for their facilities for the purpose of furthering ministry and mission, and

Whereas, the Foundations & Horizons Task Force has made access, equity, and transparency priorities for its work and has discerned a call to increase opportunities within the Matthew 25 Initiative of the Presbyterian Church (USA): building congregational vitality, dismantling systemic poverty, and eradicating structural racism,

MOTION: That the Presbytery of Long Island through its Board of Trustees:

- establish a Disposition Policy for determining disposition of assets received, with specific emphasis on the Matthew 25 Initiative
- establish a Foundations & Horizons Endowment at the discretion of the Trustees of the Presbytery, whereby incoming assets are deposited into the Foundations & Horizons Endowment, with the goal of achieving a base principal balance of no less than five million dollars, and, at such time as the balance is reached, no more than 5% of available interest be dedicated to establish:
 - a full-time position of Associate Executive Presbyter charged with Pastoral Care, Congregational Vitality, and Communication within and among Pastors and congregations in the Presbytery, and,
 - a Matching Challenge Grant Program of up to ten thousand dollars per applicant for Sessions and congregations to assist with physical plant and technological upgrades for the purpose of furthering ministry and mission, and,
 - a Matthew 25 Matching Challenge Grant Program for Sessions and congregations in order to assist with ministries and missions measurably connected with the Matthew 25 Initiative of the Presbyterian Church (USA): building congregational vitality, dismantling systemic poverty, and eradicating structural racism.

In all three established areas, access, equity, and transparency will be foremost priorities in their implementation and execution.

MOTION: That the Presbytery of Long Island will create a Foundations and Horizons Guiding Team, populated with: a member of the Presbytery staff, shared representation from COM, the Moderator Team, Trustees, and 2 members from at least 2 separate congregations in the Presbytery. The Team will bring recommendations to the Presbytery on implementing the Disposition Policy and provide a report to the Presbytery at each Presbytery meeting.

Task Force Members

Rev. Peter Kelley (Moderator), Elder Steve Boddin, Elder Luci Duckson-Bramble, Rev. Kate Jones Calone
 Treasurer Patrick Knight, CRE E. Magalene McClarrin, Rev. Matthew Means

EXECUTIVE PRESBYTER SEARCH
ZOOM LISTENING SESSIONS

WHO ARE WE AS PRESBYTERY?

The Executive Presbyter Search Committee desires your input and ideas about what makes us who we are. We ask that you prayerfully and thoughtfully answer the following questions so that we have a clear and substantive idea of what you believe about this presbytery and who should lead us into the next phase of our journey.

The following three (3) questions require an **AGREE-SOMEWHAT AGREE-DISAGREE** answer.

1. We are a presbytery that embraces and welcomes diversity in thought, geographical, race, ethnicity, gender and sexuality differences.
2. We believe in the sovereignty and authority of the Triune God and His mandate to embody the relational and connectional model of the Father, the Son, and the Holy Spirit in our relationships each other.
3. As the people of God, we see our role in God's mission to transform creation and humanity as we are empowered by the Holy Spirit to work to revitalize our churches, help eliminate poverty in our communities, destroy the vestiges of racism that permeate our society and culture, and to work to sustain a livable planet.

FOR YOUR THOUGHTFUL CONSIDERATION

We ask that you take time to think about your answers to the following questions and be prepared to share your views with those in your listening group when we convene the Zoom meeting.

1. What qualities should the Executive Presbyter possess?
2. What should their role be regarding churches, especially the smaller and financially challenged churches in our Presbytery?
3. What should be the relationship between the Executive Presbyter and the Shinnecock church?
4. What should be the relationship between the EP and non-English speaking churches/NCD's/Fellowships?
NCD's are new church developments that are formed by people stirred by the Holy Spirit to worship together. Some may begin in homes or anywhere people who seek and love the Lord are found and are compelled to start a "form of corporate witness" that may/will become a "formally organized community chartered and recognized by the Presbytery as stated in our Constitution. Fellowships are smaller gatherings than most NCD's and are not currently on track to become a chartered body.
5. How involved should the EP be with local government officials, civic, and business leaders?
6. In what ways can social media be used by the EP to assist churches with networking and expanding their outreach as well as promoting the Presbytery's mission?
7. As a church what do we have to **reclaim**? In addition, what do we have to **reform**?

ZOOM CLUSTER DATES/TIMES

May 6, Saturday, 10:00 am	Korean Siblings
May 11, Thursday, 7:00 pm	South Central, Southwest, and Northwest Cluster Siblings
May 13, Saturday, 10:00 am	Spanish Speaking Siblings
May 16, Tuesday, 7:00 pm	Islip and Hapless Cluster Siblings
May 18, Thursday, 7:00 pm	East End/ Middle Island Cluster Siblings

EXECUTIVE PRESBYTER SEARCH COMMITTEE:

Rev. Emmie Arnold	Rev. Ida Rosario
Elder Steve Bodden	Elder John Rose
Elder E. Magalene McClarrin	Elder Maria Studer
Rev. James Rea, Moderator	

CLUSTER ZOOM DISCUSSION

“And let us consider how to stir up one another to love and good works.” Hebrews 10:24 ESV

Shalom. As you know, Rev. Mark Tammen is retiring at the end of June after serving the church for 40 years; the last 12, we have been blessed to have him to ourselves as the General Presbyter and Stated Clerk. With his departure, we are facing a crossroads: we are a solid presbytery that has experienced some great highs in church development but in the coming years, as all mid-councils and churches throughout the US, we face the challenges left by COVID, social and political upheaval, and the spiritual malaise that seems to be spreading.

We need your input and ideas. What kind of person should lead our presbytery into the next generation? With 54 worshipping communities, what should our priorities be?

In addition to the list of questions on a separate sheet, this covenant will govern our time together in our Zoom meetings to capture your ideas and get your input and support. The various Zoom meetings will be 1 ½ hours long in order to ascertain your visions and recommendations which will help inform our work as the EP Search Committee, and for that we are truly grateful.

COVENANT OF AGREEMENT

We want to establish a covenant with each other that will allow free flowing ZOOM discussions because we want everyone to be comfortable in sharing.

- WE COMMIT to being mute until our opportunity to speak so that background noises don't interfere with someone else speaking or listening.
- WE COMMIT to using hand signals or electronic signals in order to be acknowledged (at the direction of the facilitator).
- WE RESPECT EVERY VOICE AND OPINION. We don't have to agree with everyone, but we will commit to supporting everyone's right to their truth.
- WE COMMIT TO LISTENING INTENTIONALLY. We will not only hear but *listen* carefully to each other. In other words, when someone is speaking, we commit to hearing them “whole” and not be engaged in thinking about what we want to say either in agreement or opposition to what they are saying.
- EVERYONE WILL HAVE THE OPPORTUNITY TO SPEAK. Before someone speaks again, everyone will have the opportunity to speak at least once.
- WE WILL LIMIT OUR SHARING. We will take no more than one minute to voice our opinion (at the direction of the facilitator).
- WE WILL NOT REPEAT. We will be conscious of what others are saying and what we have said, so we avoid repetition of statements. We will add something new or fresh, not “rehashing old stuff” (TIME IS OF THE ESSENCE).
- ACCEPT THAT EVERY IDEA OR QUESTION IS IMPORTANT. No idea or question is irrelevant or stupid or unimportant, so we commit to share or ask questions for clarification.
- If we feel OVERWHELMED at any point, it is alright and permissible to withdraw until I am ready to return (by blocking my video).

New Church Fellowship and Development Committee
Presbytery of Long Island Stated Meeting - April 22, 2023

Accepting the NCD Challenge – Spreading the Good News in New Ways

The New Church Development committee along with the new churches within our Presbytery led the worship and conversations at the January 2023 Presbytery Meeting. In the meeting, we heard from our current New Churches and we went in to multiple breakout groups to think more deeply about our own churches as new church development. The pandemic has changed us and as we come out of this pandemic we are being forced to deal with many of these changes.

The sermon during this meeting challenged churches to think about how clean each of our well waters are; using the Woman at the Well to ground the Presbytery in visual analogy. The committee encouraged us to realize that perhaps our traditional ways were not meeting the needs of our communities today. We are a part of the reformed tradition. Reformed and Ever Reforming is our motto. If this motto is to be lived in, then we must accept that change is here. All churches are becoming “New Church” as we reform, rebuild and reach out.

During the breakouts, people were asked to think about who or what their church is today. It was good to see that lots of good is happening in this presbytery. We also asked some tough questions: how do you measure success and how open are you for change? As people discussed their church it became clear that our churches continue to measure success by numbers: people and financial. It also became clear that although many like the idea of change; most do not actually want to change. As the conversations flowed into how welcoming we are to new or different people, the reality that we still have to do some work on ourselves became clear.

The conversations did not end on a note of defeat but one of hope; especially as we heard about some of the great things happening in our current New Churches. As we ended the discussion it became clear that we all want to help bring God's Kingdom to this world. We all want God's love and grace to be known. We all want our churches to thrive. We want our wells to spring out and overflow with Living Water. We all want to continue to reform ourselves. We are charged to change.

The New Church Development Committee does not want our conversations to end. The idea was not to one conversation but to help the movement. To spark the reform and to stand with you all while you do the hard work. The committee wants to support you and your congregations as we move forward spreading the Good News. We are charging you, during your May session meetings, to further the conversations. We will come back to you in June with our plan to break us up into smaller groups to hold several conversations with experts in the field. Take these questions seriously so that we can create a plan to help your congregation shine.

Please answer:

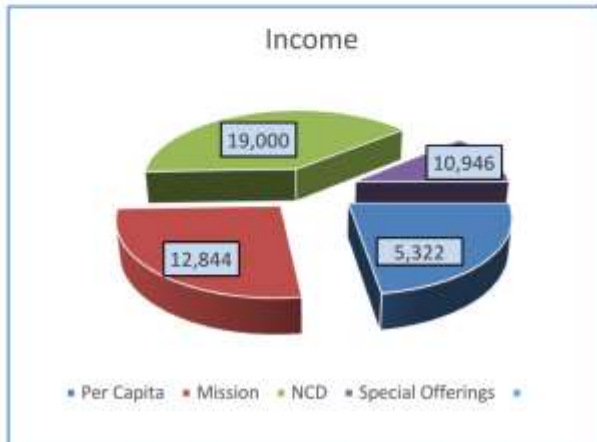
Who have you been? Who are you now? Who do you want to be?



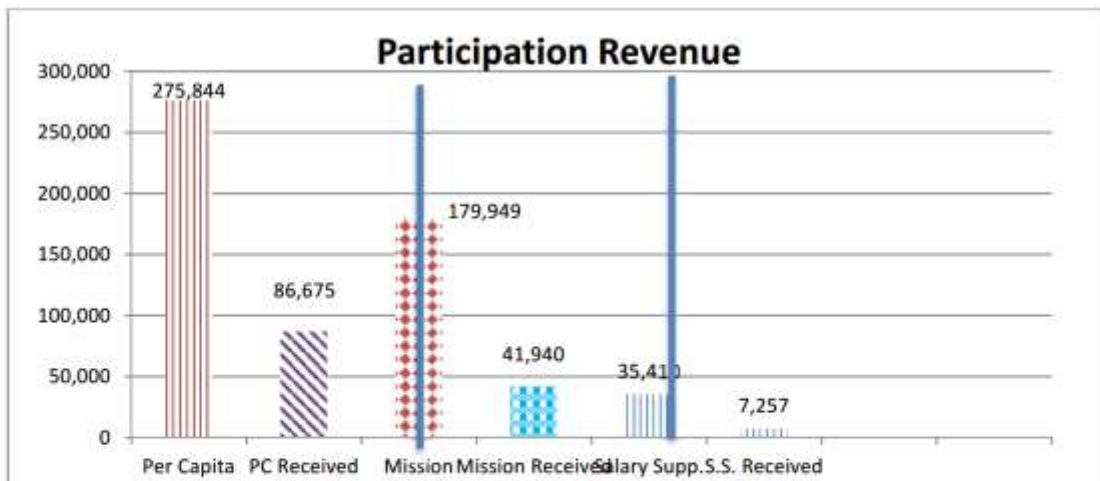
Treasurer's Report

March 31, 2023

	This Month	Year-To-Date
Income	63,900.26	231,765.54
Expenses	<u>114,269.15</u>	<u>349,056.62</u>
Cash Flow	50,368.89	117,291.08



Per Capita is actually the opportunity for each of us to participate equally, responsibly and interdependently by sharing the cost of mission. It's the opportunity to share in our mission of performing ecclesiastical, legislative and judicial functions that identify a reformed church, and at the same time, strengthen the sense of community for all Presbyterians, bringing people together to discern the mind of Christ.



Per Capita Percent Achieved	31.42%
Mission Giving Percent Achieved	23.30%
Salary Supplement Percent Achieved	20.49%

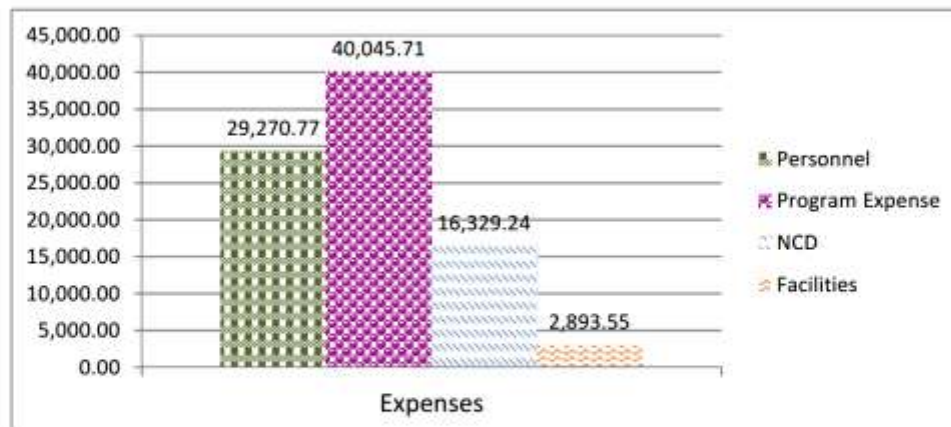
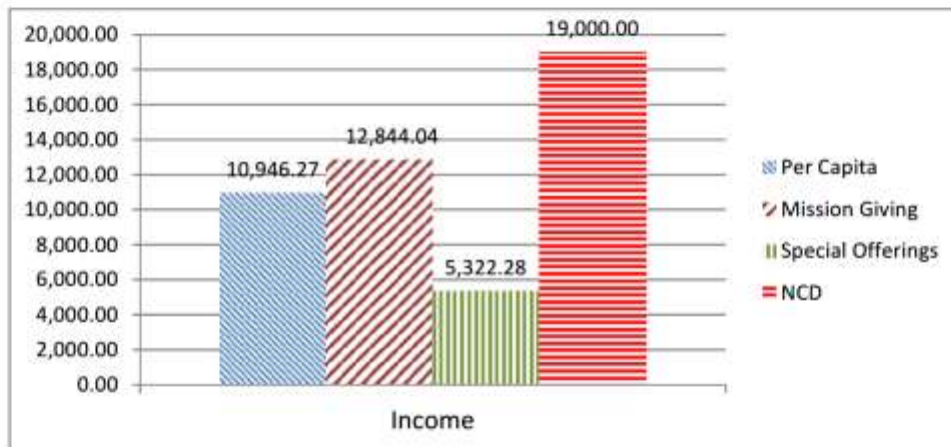
As you can see, this month the Presbytery of Long Island has incurred a few extra expenses, leading us to fall in the red this month. Nevertheless, I am confident that going forward we will get back on financial track. Please stay current with your contributions, and please remember to send your monthly church financial reports to either Laurie at laurie@presbyteryofli.org, or to me at finance@presbyteryofli.org.

Presbytery of Long Island

Monthly Operations Report

MARCH 31, 2023

	Month	YTD
Income	63,900.26	231,765.54
Expenses	114,269.15	349,056.62
Cash Flow	(50,368.89)	(117,291.08)



Presbytery Income

	Month	Y-T-D
Per Capita	10,946.27	89,674.98
EP Reimbursement		407.03
Donations	50.00	50.00
Miscellaneous	3,000.00	3,000.00
Church Dissolution	7,000.00	10,500.00
Per Capita & Income	20,996.27	103,632.01
Unified Mission	12,844.04	41,940.21

NCD Income		
NCD Donations	19,000.00	57,000.00
Glenwood Table	0.00	0.00
Glenwoodf Life Center	0.00	0.00
NCD Total Income	19,000.00	57,000.00

Global Mission Income		
Cuba Ministry Income	5,300.00	5,550.00
EI Salvador Income		1,000.00
Global Partners Income	5,300.00	6,550.00

Restricted Giving		
Presbyterian Women	180.00	818.54
Salary Supplement	143.67	7,257.63
Candidate Grant Income	114.00	114.00
Pass Thru Donations		600.00
Total Restricted Giving	437.67	8,790.17

PC(USA) Special Offerings		
OGHS		2,582.40
Pentecost		42.00
Peace & Global Witness		841.50
Christmas Joy	4,722.28	11,246.77
PC(USA) Disaster		
PC(USA) Extra Commitment	600.00	1,100.00
Total PC(USA) Income	5,322.28	15,812.67

Unapplied Cash Payment	0.00	-1,959.52
TOTAL INCOME	63,900.26	231,765.54

***Investment Portfolio**

Fund	Net Income	Value
General Fund	153.72	76,521.56
Special Mission Fund	73.76	30,584.43
Peace Making & Justice Fund	102.39	45,096.22
Lake Success Investment	4,599.08	2,225,361.06
Mission Endowmwnrnt Fund	148.77	71,865.65
Grace PC Fund	2,064.93	629,737.10
Revolving Loan Fund	222.56	103,895.95
Hauppauge Road Fund	487.29	138,641.47
Good Shepherd Endowment Fund	217.10	108,511.66
Susan Summerville Fund	97.39	42,620.90
Lake Success Cash	1,012.67	107,612.27
	9,179.66	3,580,448.27

Portfolio YTD	
Income	102,700.38
Expenses	39,342.00

Presbytery Expenses Account	Month	Y-T-D	Glen Cove Manse Expense	0.00	0.00
GA Per Capita		69,629	PER CAPITA EXPENSES	87,359.64	255,247.65
SYNOD Per Capita					
EP Salary	10,231.14	30,693	GA Mission	3,082.57	9,570.29
EP Benefits	4,584.07	13,864	Iglesias Evangelica	1,166.67	3,500.01
EP Continuing Education		595	PIPH Brentwood	500.00	2,000.00
EP Travel		765	Unified Mission	4,749.24	15,070.30
Admin Salary & Benefits	8,577.79	25,753	Glenwood Table	3,079.94	9,239.80
Treasurer Salary & Benefits	3,369.52	10,108.00	Mission Emmanuel	10,959.51	32,878.53
Bookkeeper	788.25	2,321	New Hyde Park	2,289.79	6,869.37
Worker's Comp	1,720.00	1,721	NCD Expenses	16,329.24	48,987.70
NYS Disability & PFL		29	Cuba Ministry Expense		8,000.00
Payroll Expenses		42	El Salvador Expense		3,400.00
TOTAL PERSONNEL	29,270.77	86,541	Salary Supplement Expense	508.75	1,526.25
Building Equipment & Supplies		24	Pass Thru		600.00
Insurance			Total Restricted Expenses	508.75	2,126.25
Cleaning		84	Presbyterian Women		638.54
Utilities	393.55	1,591	OGHS		2,582.40
Rent	2,500.00	7,501	Pentacost		42.00
Total Facilities	2,893.55	10,181	Peace & Global Witness		679.51
Financial Review	15,000.00	20,001	Christmas Joy	4,722.28	11,182.27
Office Supplies		1,961	PC(USA) Disaster		
Office Equipment & Srvce		31	PC(USA) Extra Commitment	600.00	600.00
Miscellaneous		2,001	Selected Giving		
EP Cell Phone	149.61	44	Daystar		500.00
Administration	15,149.61	24,731	PC(USA) Special Offerings	5,322.28	15,586.18
Committee Expenses	28,982.90	30,481	Taxes		0.00
Resource Center	3,036.00	9,101	Unapplied Cash Bill Payment	0.00	0.00
Church Dissolutions		4	Payroll Expenses	0.00	0.00
Vital Congregations	6,682.95	20,051	TOTAL EXPENSES	114,269.15	349,056.62
Short Term Church Loans		1,741			
Bills Paid for Valley Stream	1,343.86	2,711			
Program Expense	40,045.71	64,141			

THE PRESBYTERY OF LONG ISLAND

FINANCIAL STATEMENTS

DECEMBER 31, 2019

THE PRESBYTERY OF LONG ISLAND
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EXPRESS BUSINESS ACCOUNTING INC.*Certified Public Accountants*

71-50 Austin Street, Suite 206
Forest Hills, NY 11375
718-413-2341

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Trustees of
The Presbytery of Long Island
109 Udall Road
West Islip, NY 11795

Report on Financial Statements

We have reviewed the accompanying financial statements of The Presbytery of Long Island (a non-profit organization), which is comprised of statement of assets, liabilities and net assets – modified cash basis as of December 31, 2019, and the related statements of support received, expenses paid and changes in net assets – modified cash basis and cash flows – modified cash basis for the year then ended and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair representation of financial statements that are free from misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the modified cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

EXPRESS BUSINESS ACCOUNTING INC.*Certified Public Accountants*

Page 2 – Independent Accountants' Review Report

Accountants' Conclusion

Based on our review, we are not aware of any modifications that should be made to the accompanying financial statements in order for them to be in accordance with the modified cash basis of accounting.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

Supplementary Information

The supplementary information included on page 13 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with the modified cash basis of accounting. We have not audited the information and, accordingly, do not express an opinion on such information.

*Express Business Accounting Inc.***EXPRESS BUSINESS ACCOUNTING INC.**

Certified Public Accountants

April 3, 2023

Forest Hills, NY

THE PRESBYTERY OF LONG ISLAND
STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS
MODIFIED CASH BASIS
AS OF DECEMBER 31, 2019

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 249,980	\$ 124,995
Investments - at cost	3,938,318	3,274,802
Property and equipment – net	<u>-</u>	<u>31,088</u>
TOTAL ASSETS	<u>\$ 4,188,298</u>	<u>\$ 3,430,885</u>
 <u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES		
Accounts payable	\$ 87,254	\$ -
Payroll liabilities	<u>2,932</u>	<u>515</u>
TOTAL LIABILITIES	<u>90,186</u>	<u>515</u>
 Net assets without donor restrictions	 <u>4,098,112</u>	 <u>3,430,370</u>
TOTAL NET ASSETS	<u>4,098,112</u>	<u>3,430,370</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 4,188,298</u>	 <u>\$ 3,430,885</u>

See Independent Accountants' Review Report
and Notes to Financial Statements

THE PRESBYTERY OF LONG ISLAND
STATEMENT OF SUPPORT RECEIVED, EXPENSES PAID
AND CHANGES IN NET ASSETS
MODIFIES CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>2019</u>	2018
SUPPORT RECEIVED		
Church support	\$ 1,373,281	\$ 833,880
Investment income – net	412,010	80,723
Donations and other	<u>-</u>	<u>4,042</u>
TOTAL SUPPORT RECEIVED	<u>1,785,291</u>	<u>918,645</u>
EXPENSES PAID		
Personnel	308,023	368,100
Church support	89,380	345,571
Grants and scholarships	-	1,900
Office	45,517	104,182
Minister support	-	20,497
Repairs and maintenance	63,773	30,150
Mission partnership	292,757	73,248
Special offerings	56,640	142,295
Depreciation	-	34,263
Per capita	96,824	130,852
Councils and committees	<u>110,256</u>	<u>76,847</u>
TOTAL EXPENSES PAID	<u>1,063,170</u>	<u>1,327,905</u>
SUPPORT RECEIVED		
LESS EXPENSES PAID	722,121	(409,260)
	<u>-</u>	<u>-</u>
CHANGE IN NET ASSETS	722,121	(409,260)
Net Assets - January 1	<u>3,430,370</u>	<u>3,839,630</u>
New Assets - December 31	<u>\$ 4,152,491</u>	<u>\$ 3,430,370</u>

See Independent Accountants' Review Report
and Notes to Financial Statements

THE PRESBYTERY OF LONG ISLAND
STATEMENT OF CASH FLOWS
MODIFIED CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>2019</u>	<u>2018</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Change in net assets	\$ 722,121	\$ (409,260)
Adjustments to reconcile changes in net assets to net cash (used in) provided by operating activities:		
Depreciation expense	-	34,263
Realized (gain) on sale of investments	(663,516)	(538)
Change in assets and liabilities		
Accounts payable	87,254	-
Payroll liabilities	<u>2,417</u>	<u>(1,045)</u>
Net cash (used in) provided by operating activities:	148,277	(376,580)
CASH FLOWS FROM INVESTING ACTIVITIES	6,130	328,153
CASH FLOWS FROM FINANCING ACTIVITIES	<u>(54,380)</u>	<u>-</u>
Net change in cash	100,027	(48,427)
Cash and cash equivalents - Beginning of year	<u>107,993</u>	<u>156,420</u>
Cash and cash equivalents - End of year	<u>\$ 208,020</u>	<u>\$ 107,993</u>

See Independent Accountants' Review Report
and Notes to Financial Statements

THE PRESBYTERY OF LONG ISLAND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 1: NATURE OF ACTIVITIES

The Presbytery of Long Island, located in West Islip, New York, is the regional governing body of the Presbyterian Church affiliated congregation in Nassau and Suffolk Counties of Long Island. It consists of all the minister members of the Presbytery, and elected commissioners from each of the member churches. The Presbytery of Long Island serves as the administrative offices for all Presbyterian churches in Nassau and Suffolk Counties of Long Island, New York.

Program Fund

The Program Fund is the general fund utilized for the operations of the Presbytery of Long Island. Additionally, the Program Fund is utilized to pay Per Capita to sponsoring Presbyteries of Long Island, as well as offerings and donations to other churches.

Special Funds

The Special Funds is a group of funds that have been specifically designated for various purposes to support the objectives of the Presbytery of Long Island. Special funds are used to designate money for support of other churches, special missions, work groups, building maintenance, reconstruction, and other church partnerships. Special Funds are set aside at the discretion of the Board of Trustees and the funds are invested in short-term investments or money market accounts.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Presbytery of Long Island have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America ("US GAAP"). Differences between the modified cash basis of accounting and US GAAP are discussed in the following notes.

THE PRESBYTERY OF LONG ISLAND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued Accounting Pronouncements

In August 2016, The Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ASU No. 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities. The objective of the new guidance is to improve the current net asset classification requirements and the information presented in financial statements and notes about a not-for-profit entity's liquidity, financial performance, and cash flows. The main provisions of this update will require a not-for-profit to present on the face of the financial statements for two classes of net assets, rather than for the currently required three classes. The Organization has implemented the new guidance for the year ending December 31, 2019 to reflect net assets without donor restrictions and net assets with donor restrictions. There were no net assets with donor restrictions for the years ended December 31, 2019 and 2018.

Estimates

Management uses estimates and assumptions in preparing financial statements in accordance with the modified cash basis of accounting. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Presbytery of Long Island considers all highly liquid financial instruments with an original maturity of three months or less when purchased to be cash equivalents.

Liquidity of Financial Assets

The Presbytery of Long Island's financial assets consisted of cash and cash equivalents and short-term investments. There are no donor-restricted net assets. The Presbytery of Long Island is substantially supported by investment income from its short-term investments. Financial assets are generally available for general and administrative expenses within one year. As part of the Presbytery of Long Island's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures and other obligations come due. In addition, the Presbytery of Long Island invests cash in excess of requirements in investments.

Investments

The Presbytery of Long Island's investments in marketable securities are carried at cost. This differs from US GAAP, which required such investments to be carried at fair value. Accordingly, unrealized gains and losses on investments held at the end of the reporting period are not reflected in the Presbytery of Long Island's changes in net assets. Realized gains from the sale of marketable securities are recognized in the Presbytery of Long Island's changes in net assets.

THE PRESBYTERY OF LONG ISLAND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments (continued)

on the settlement date. Dividends and interest are recorded when received, rather than when earned as would be reported if the Presbytery of Long Island reported under accounting principles generally accepted in the United States of America.

Loans Receivable

Loans receivable are stated at net realizable value. Interest on loans receivable is recorded when received. Loans receivable are written down to net realizable value when management believes it is more likely than not that such loans will not be collected (allowance method).

Property and Equipment

Property and Equipment is carried at the cost initially spent to acquire the assets and is depreciated over the estimated useful lives of the property, which is twenty years for buildings and three to ten years for furniture and equipment. Land is carried at cost and is not depreciated. Improvements to existing property, as well as all other items of repairs and maintenance, are expensed as incurred. This differs from US GAAP because US GAAP required significant improvements to property and equipment to be capitalized and depreciated over the estimated useful lives of the assets. When items of property and equipment are sold or otherwise disposed, the carrying value of such assets is removed from the accounts and any resulting gain or loss is reflected in the change in net assets.

Tax Status

The Presbytery of Long Island qualifies as a tax-exempt not-for-profit organization under a group of exemption held by the Presbyterian Church (U.S.A.). Accordingly, no provision for federal or state income taxes is required. Additionally, the Presbytery of Long Island does not have any separate annual reporting requirements to the IRS.

Subsequent Events

The Presbytery of Long Island has evaluated subsequent events through April 3, 2023, the date which the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

THE PRESBYTERY OF LONG ISLAND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 3: INVESTMENTS

The cost of the Presbytery of Long Island's investments as of December 31, 2019 is \$3,938,318. Fair market value as of December 31, 2019 is unavailable on April 3, 2023, the date which the financial statements were available to be issued.

Investment income as of December 31, 2019 is \$412,010 and is comprised of interest, dividends and realized gains.

THE PRESBYTERY OF LONG ISLAND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 4: ACCOUNTS RECEIVABLE

Accounts receivable as of December 31, 2019 are as follows (all outstanding for more than a year):

Church Location	<u>Balance Outstanding</u>
Center Moriches	\$ 35
Islip	536
Mattituck	1,000
Montauk	1,674
New Hyde Park	837
Oyster Bay	450
Port Jefferson	2,050
Smithtown	10,098
Valley Stream	<u>1,452</u>
TOTAL	<u>\$ 18,132</u>

Accounts receivable is 100% reserved.

THE PRESBYTERY OF LONG ISLAND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 5: GUARANTEES

The Presbytery of Long Island is a guarantor on a series of loans held by various member churches. The guarantees could require the Presbytery of Long Island to fund debt service on these loans in the event that the church cannot meet its obligations.

	<u>Balance Outstanding as of</u>	
	<u>December 31, 2019</u>	<u>Remaining Term</u>
<u>Mortgages</u>		
Shelter Island Presbyterian Church Shelter Island, NY	\$ 52,533	34 years
Bellmore Presbyterian Church Bellmore, NY	25,479	9 years
First Presbyterian Church Port Jefferson, NY	10,419	2 years
First Presbyterian Church Amagansett, NY	29,596	7 years
Valley Stream Presbyterian Church Valley Stream, NY	86,349	13 years
Valley Stream Presbyterian Church Valley Stream, NY	80,115	13 years
First Presbyterian Church Freeport, NY	48,708	3 years

THE PRESBYTERY OF LONG ISLAND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTES: 6 RISKS AND UNCERTAINTIES

Cash and cash equivalents are maintained at financial institutions and, at times, balances may exceed federally insured limits. The Presbytery of Long Island has not experienced any losses related to these balances. As of December 31, 2019, there was no cash in excess of insured limits.

The Presbytery of Long Island's investments are held primarily in brokerage accounts, which are insured by the Securities Investor Protection Corporation (SIPC) up to \$500,000 per customer, including a maximum of \$250,000 for cash accounts, in the event of the broker's insolvency. The total amount of cash and securities in excess of SIPC limits was \$3,428,318 as of December 31, 2019.

The Presbytery invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially impact the Presbytery's financial position.

**THE PRESBYTERY OF LONG ISLAND
SUPPLEMENTARY INFORMATION
SCHEDULE OF SUPPORT RECEIVED AND EXPENSES PAID BY FUND
MODIFIED CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Net Assets – Designated for:			
	<u>Total</u>	<u>Program Fund</u>	<u>Special Funds</u>
SUPPORT RECEIVED			
Per capita	\$ 1,314,535	\$ 1,314,535	\$ -
Special offerings	58,746	-	58,746
Investment income – net	412,010	-	412,010
TOTAL SUPPORT RECEIVED	1,785,291	1,314,535	470,756
EXPENSES PAID			
Personnel	308,023	308,023	-
Church support	89,380	89,380	-
Grants and scholarships			
Office	45,517	45,517	-
Minister support			
Repairs and maintenance	63,773	63,773	-
Mission partnership	292,757	292,757	-
Special offerings	56,640	-	56,640
Depreciation			
Per capita	96,824	96,824	-
Councils and committees	110,256	110,256	-
TOTAL EXPENSES PAID	1,063,170	1,006,530	56,640
SUPPORT RECEIVED LESS EXPENSES PAID	\$ 722,121	\$ 308,005	\$ 414,116

Report from the Pastoral Inquiry Commission
Presbytery of Long Island Stated Meeting - April 22, 2023

Following its report to the Presbytery in September 2022, the Pastoral Inquiry Commission (PIC) has continued its work in several ways:

- The presbytery's statement of apology, approved at the September presbytery meeting, was shared by presbytery staff with the woman to whom we owed apology. We have had ongoing meetings with her and her pastor to continue working towards the presbytery's accountability and to support her process of healing.
- We asked members of the two original investigating committees in this matter, as well as presbytery staff leadership from that time period, to attend debriefing sessions following the publication of our report. Those willing and able to speak with us during a collective session were: former Executive Presbyter Rev. Thomas Castlen, former Stated Clerk Elder Shirley Russell, and former investigating committee members Rev. Wanda Lawry Hughes and Rev. Glorya Johnson. During the course of our inquiry, PIC members were able to speak individually with former investigating committee members Rev. Holly Haile Davis, Elder Jack Strong, Elder Lynette Zappulla, Elder Diane Bates, and Elder James Pim. The PIC also met with former Committee on Ministry moderator Elder Dennis Piermont. We were not able to speak with other former staff or investigating committee members, either because they are no longer living (Rev. Richard Ploth, Rev. Don DeRolf, Elder William Hodges, Elder Ruth Bosch) or because they chose not to participate (Rev. Yvonne Collie-Pendleton).
- We asked General Presbyter Mark Tammen to assess the presbytery's compliance with the recommendations in our report. That progress assessment was shared by Rev. Tammen with the presbytery at its meeting in January 2023. The commission will be meeting in May to evaluate and suggest additional and ongoing steps to establish institutional memory, clear policies and accountability, and a culture of compliance across the presbytery.