

**Elder Donald Adams, Moderator**  
**Rev. Kate Jones Calone, Stated Clerk**

**WE GATHER TOGETHER**

The Presbytery of Long Island of the Presbyterian Church (USA) held a Stated Meeting at the Shelter Island Presbyterian Church, 53 N Ferry Rd, Shelter Island, NY 11964, on Saturday, September 21, 2024, with 84 in attendance, 41 of whom were voting members. A quorum was present. The meeting was called to order with a Prayer and a Call to Worship by Elder Donald Adams, Moderator, at 10:00 AM.

Roll Call - *Separate document*

**BEGIN OUR WORK**

**A Land Acknowledgment** was led by our SIPC Member Elder Heather Reylek

*The Presbytery of Long Island acknowledges that the land on which we gather—first known by names such as Paumanake, Sewanhacky, and Wamponomon, and after colonization also called Long Island—is the ancestral territory and unceded homelands of many communities of Indigenous peoples, including the Canarsies, Rockaways, Merricks, Massapeguas, Matinecocks, Nissaquogues, Setaukets, Corchaugs, Secatogues, Unkechaugs, Shinnecock, Montaukett, and Manhansets. We honor their stewardship under God of this land for over 11,000 years.*

*As residents of Long Island, we confess and lament the systematic removal, isolation, and forced assimilation of the original stewards of creation. As members of the Presbyterian Church (USA), we acknowledge that our denomination has been both the beneficiary of the Doctrine of Discovery and an active participant in the exclusion and erasure of native peoples and in the denial of their sovereignty. As neighbors and siblings in the human family of the Creator, we honor the current and future generations of indigenous nations and communities and commit to learn and grow in solidarity and just relationship.*

Moderator Elder Donald Adams led an opening prayer

**Hymn** "We Are One in Christ Jesus"

**Welcoming**

Rev. Dr. Stephen D. Adkison gave greetings from the Shelter Island Presbyterian Church. Moderator Adams welcomed Ruling Elders and Teaching Elders attending a Presbytery meeting for the first time.

**Approval of Docket**

**MSP** The Presbytery approved the docket of September 21, 2024

**Worship**

**Special Choir Music** - "Let Heavenly Music Fill This Place"/ by Gordon Young  
Shelter Island Church Choir and organist - Jeffery Wentz

**Scripture** - Isaiah 55:3-6- Rev. Kerry Riddle

**Sermon** "God Moments"

GA Commissioner Rev. Kerry Riddle, GA Commissioner Elder Sandy Santana, and GA Young Adult Advisory Delegate Elder Justin Seecharan

**Hymn** "Live into Hope"

**Installation of 2025 Moderator Elder Ellen Gove** - Moderator Elder Donald Adams and Stated Clerk Rev. Kate Jones Calone.

**Offering** – was collected to support the food pantry of Shelter Island

**Necrology** - Remembering and giving thanks to God for the lives and service of the elders who died in 2023

**Hymn** "For All the Saints"

**Stated Clerk Report Rev. Kate Jones Calone** (*complete report Appendix A – pp 134-136*)

**MSP** to approve the minutes of the Stated Meeting held on June 15, 2024

**Necrology Report** (*p 135*)

Discussion of Per Capita, Shared Mission, and Salary Supplement within the Presbytery. (*pp135-136*)

### **Committee Reports Without Action**

Committee on Preparation for Ministry (*Appendix B – p 137*)

Valley Stream Administrative Commission (*Appendix C – p137*)

### **Personnel Elder Ellen Gove**

**MSP** Recommended that the Presbytery approve a 2.6% salary increase for staff in 2025

**Treasurer Report Charlaïne Apsel** (*Appendix D- p 138*)

**Budget and Finance Committee** Rev. Jim Crawford

**MSP** To increase Per Capita to \$27.00 per member for the Presbytery portion

**MSP** To adopt the 2025 budget as presented (*Appendix E – pp 139-140*)

### **Advance Planning Rev. Wade Pond**

**MSP** To approve the dates for the 2025 Presbytery meetings

Tuesday, February 4, 2025 @ 6:00 PM - Zoom

Saturday, May 3, 2025 @ 9:00 AM - In-Person Location TBD

Tuesday, September 16, 2025 @ 10:00 AM - In-Person Location TBD

Saturday, November 15, 2025 @ 9:00 AM - In-Person Northport

**Trustees** Rev. Dr. Stephen D. Adkison (*complete report Appendix F - pp 141-160*)

**MSP** To adopt updated resolutions entitled "Conveyance of Real Property of Extinct Glenwood Presbyterian Church and Congregation" (*Appendix G – pp 142-145*)

**2023 Financial Review reported** (*complete report Appendix H - pp 146-160*)

**Committee on Ministry Elder Richard Schneider** (*complete report Appendix I – pp 161-172*)

**MSP** To adopt the Presbytery of Long Island Administrative Leave Policy (*Appendix J – pp 164-167*)

**MSP** That the Presbytery of Long Island concurs with the request from the First Presbyterian Church of Glen Cove, 7 North Ln, Glen Cove, NY 11542, to dissolve the congregation and appoint an Administrative Commission to oversee the closing process.

**MSP** That the Presbytery of Long Island appoints an Administrative Commission for the First Presbyterian Church of Glen Cove NY, to act on the Presbytery's behalf, with the power to meet with remaining members of the congregation, including calling a meeting of the Session and/or of the congregation, as necessary; to arrange for pastoral care of the members; to publicize the dissolution of the congregation; to ascertain the financial status and outstanding financial obligations of the congregation; to secure the Session records; to secure the legal rights to all property (real or personal) held by or for the benefit of the

Congregation; to dispose of the moveable personal property of the congregation; to secure the building and property; to attend to matters of insurance; to dispose of the building and grounds (subject to any guidelines of or established by the Presbytery) or convey the building and grounds to the Presbytery; to recommend the use of assets of the congregation; to plan and conduct a service of witness; to secure the assistance of other individuals, as appropriate, to assist with its work; and generally to do such things and take such actions for, in the name of, and on behalf of the Presbytery as shall be reasonably necessary to accomplish the general purpose of this Administrative Commission.

**MSP** That the moderators appoint members of the Glen Cove Administrative Commission

**MSP** The Committee on Ministry recommends that the Presbytery confer the status of retired on the Rev. Adrian Pratt effective December 1, 2024.

### **Service of Recognition of Retirement for the Rev. Adrian Pratt**

Words of Recognition were given by Elder Rebecca Wright & Rev. Jeff Prey, who read words by Elder Andrew Smith, an elder in the Presbyterian Church of Wales.

Recognition of Service and prayer led by Moderator Elder Donald Adams, with thanks from the Presbytery given by Rev. Kate Jones Calone.

### **Pray With Us**

The Moderator Team broke the meeting up into small groups for 20 minutes for a time of mutual sharing and prayer with the following directions.

- First, have each person briefly share their name, congregation, and which ferry they took to get to Shelter Island today.
- Second, have each person share again, reflecting on the following questions: "Recognizing our current divisiveness in the US, what does it mean to love your neighbor? What is the role of the church in a polarized society?"
- Finally, pray together and for each other and for our nation. (You might have one person who volunteers to pray for the group. You might decide to have each person share a brief prayer. You might make time for silent prayer, listening for God to speak. Your prayer together can be whatever you choose as a group!)

### **General Assembly Q & A Rev. Kate Jones Calone**

Rev Kate Jones Calone open the floor for "Questions and Answers" to the Commissioners of 226th General Assembly Rev. Kerry Riddle, Elder Sandy Santana, and Young Adult Advisory Delegate Elder Justin Seecharan.

### **Committee on Nominations / Committee on Representation Elder Jolynn Kendrick**

**MSP** To approve the amended slate of the Committee on Nominations (*Slate Appendix K - p 173*)

### **Matthew 25 - "Living into Our Matthew 25 Commitment"**

Elder Marilyn Pysher, Chair of Mission and Outreach at Shelter Island Presbyterian Church, shared earth care mission work Shelter Island participates in on and off the island and overseas, as well as the Better World Book Club, which discusses nonfiction about important world topics.

### **Shepherding Council Elder Ellen Gove** (*complete report Appendix L – pp 174-175*)

"Save the Date" - Presbytery Day on November 16, 2024

**MSP** To approve the Harassment Policy for the Presbytery (*Appendix M – pp 176-178*)

**MSP** To unrestrict all but \$875,000 of the previously restricted funds for New Church Development, to be used for (a) addressing financial requirements related to churches under an Administrative Commission or in transition, including legal costs and outstanding debt; (b) the mission/vision priorities of the Presbytery, as identified by the visioning team, which may include the creation of new worshiping communities; and (c) other needs as approved by the Shepherding Council.

**Foundations and Horizons Task Force- Rev. Peter Kelley**

Rev. Kelley shared that the Vision team met on July 17, 2024, and will meet again on October 4-5, 2024.

**MSP** To approve the Provisional Policy on Assets to apply to all future assets that come into the Presbytery.  
*(Appendix N – pp 179-181)*

**Adjournment, Closing Prayer & Benediction** at 1:59 PM Moderator Elder Donald Adams invited Rev. Adrian Pratt to close the meeting in prayer.

**The next Stated Meeting of the Presbytery will be held on Tuesday, February 4, 2025 @ 6:00 PM - Zoom.**

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Rev. Kate Jones Calone  
Stated Clerk

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**Report of the Stated Clerk**  
**Stated Meeting of Presbytery – September 21, 2024, Shelter Island**

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**Actions**

The Stated Clerk presented the following motions:

1. \*Motion: That Presbytery approve the minutes of the Stated Meeting held on June 15, 2024

**Information**

2023 Necrology Report (see attached)

**Mandatory Trainings**

Thank you to our pastors, CREs, and those on our pulpit supply list for their work in completing the trainings required by the Book of Order and New York State. As a reminder, there are three mandatory trainings:

1. Boundary Training (every three years)
2. Child & Youth Protection Training (every three years)
3. New York State Sexual Harassment Prevention Training (annually)

A general summary of training requirement information can be found on our website (scroll down to the bottom of the page at this link):

<https://presbyteryofli.com/resources-for-developing-policies-in-your-congregation/>

*According to our records, the following people will still need to complete one or more trainings before the end of 2024. (If our records are in error, or you need assistance with fulfilling your training requirements, please contact the presbytery office as soon as possible.)*

Sharon Austin-Barrow, Immanuel Bae, Iftikhar Bhatti, Dennis Carter, Jee Ho Choi, Kymberly Clemons-Jones, David Coello, James Cubie, Monica DaCosta, Chester Easton, Mario Fernandez, Joan Finck, Robert Griffin, Patrick Hanly, Nancy Jennings, Richard King, John Krahn, Joshua Jong, John Lee, Janice Moore, Brad Morgan, Kathryn Mulligan, James Rea, Colby Rohde, Russell Roth, Marjory Roth, Tracie Saunders, Samuel Shin, Norman Stanton, Robert Stuart, Larry Swenson, Ann Van Cleef, Rachel Vione

All of the trainings are available online and instructions have been shared directly by email over the past several months. In order to provide as many options as possible, however, we will be holding a **training day on Thursday, November 14, in person at the Presbytery Office from 11AM-4:30PM**. If you would like to take advantage of this in-person opportunity to complete one or more of your trainings, please contact Laurie Vu (631-499-7171) for details and to register. Lunch will be provided.

**Reminders:**

\*All minister members of the Presbytery, CREs, inquirers/candidates, and those on the pulpit supply list: you should have received an email from Laurie Vu and an invitation link from Praesidium to the training modules that will allow you to complete your Child and Youth Protection training.

\*Practical Resources for Churches provides regular online trainings to comply with the New York State Sexual Harassment Prevention Training that is mandated for *all employees*. You can find upcoming webinar dates and times here:

<https://www.prcli.org/webinars-2/>

\**Clerks of Session*: Practical Resources for Churches is developing a set of Boundary Training modules for sessions, the first of which are now available. We will be sending those to you and your church by email, and you can use those in your session meetings to complete the Boundary Training requirement for your members of session. Additionally, you can set up your own free account with Praesidium through the Insurance Board to have access to training modules for Child and Youth Protection Training.

**Reports****Moderator Team**

The Moderator Team met on Wednesday, July 31, at Grace Presbyterian Church to pray together and discuss the needs of the presbytery.

**Committee on Preparation for Ministry****Valley Stream Commission**

**Report of the Stated Clerk - Necrology 2023  
Presbytery of Long Island Stated Meeting - September 21, 2024**

**Remembering and giving thanks to God for the lives and service  
of the Elders who died in 2023**

Church	Name of Elder	Ordination Date	Date of Death
Bellmore	Elaine Voss	01/27/1991	09/15/2023
Center Moriches	Robert Mitterando	unknown	11/10/2023
Deer Park	Dorothy Luchtenberg	02/15/1978	07/01/2023
Huntington First	Thomas (Tom) Bosch	1971	01/28/2023
New Hyde Park	Philip J. Karda	01/30/1972	10/01/2023
Levittown	Carol Teta	2012	3/27/2023
Mattituck	Lars Torkelsen	12/12/1993	01/07/2023
Mattituck	Dwayne Adsitt	unknown	09/06/2023
Northport	Louis Schmidt	unknown	02/24/2023
Oyster Bay	Judy Wasilchuk	01/03/2010	12/23/2023
Setauket	Ronald Edward Loveland	2/26/2006	03/18/2023
Setauket	William Seward Dawes	04/24/1983	05/01/2023
Setauket	Martina Matkovic	05/18/1986	11/29/2023
Setauket	Frank Marino	03/15/2009	12/10/2023
Shelter Island	Christine Lewis	02/16/1992	02/01/2023
Shelter Island	Norma Edwards	02/16/1992	11/18/2023
West Islip	David Ploth	unknown	01/01/2023
West Islip	Margaret Bell	03/13/88	10/05/2023

## What is per capita?

*It's one way we work together as Presbyterian churches of all sizes!*

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Presbyterians share equally, responsibly, and connectionally in the costs of coordinating mission and ecclesiastical functions for the PC(USA). Per capita reflects the connection and sense of community among all Presbyterians.

Per capita is based on the number of members on your church's rolls in the statistical report from two years ago (make sure to update those statistical reports each year!)

### Where does our per capita giving go?

*Proposed figures for 2025*

\$27.00 → Presbytery of Long Island

\$4.25 → Synod of the Northeast

\$10.44 → General Assembly

= \$41.69 in 2025 per church member

**What happens if a church does not pay its per capita?** *The Presbytery still pays the full portion to the Synod and General Assembly for your members, meaning those payments come out of the Presbytery's funds. And so in addition to not having the church's direct support, the Presbytery covers the church's costs to the denomination.*

## What does per capita support in our presbytery?

- ★ The presbytery staff and office (every time you call Lourie, Kate, or Charlaine → your per capita dollars at work!)
- ★ Presbytery meetings and Presbytery Day
- ★ All the resources on our website, including providing a pulpit supply list
- ★ The Prayer, Connectional, & Enrichment Nexus newsletters
- ★ Supporting congregations in transition and in pastoral searches
- ★ Preparing candidates for ministry
- ★ Maintaining records for ministers and congregations
- ★ The work of committees and commissions
- ★ Trainings for elders and deacons
- ★ Resourcing Pastor Nominating Committees
- ★ Reference and background checks for pastor candidates
- ★ Gatherings for pastors
- ★ Having a Presbyterian presence in ecumenical and community meetings on Long Island
- ★ And much more...

### How is per capita used by the General Assembly?

- General Assembly meetings
- Supporting presbytery and synod leaders
- Tools for the ordination process
- Systems for pastoral searches
- The Presbyterian Historical Society (where church records are kept)
- Presbyterian presence in ecumenical and international gatherings
- Staff that we call for advice (legal, polity, resourcing)
- Publishing the Book of Order and Book of Confessions
- And much more...

### How is per capita used by the Synod?

- Synod Assemblies
- Resourcing for presbyteries
- Gathering presbytery leaders for training and support
- Judicial and legislative process and support
- Administration of grants
- And much more...

## Shared Mission Funds and Salary Supplement

### Your voluntary mission dollars support:

- The mission and ministry of the presbytery and congregations in our presbytery
- Grants offered by the Synod of the Northeast and work such as the upcoming Indigenous Mission Day
- Mission work at the PC(USA), including compassion, peace, & justice ministries; evangelism & church growth; and world mission

### Your voluntary salary supplement dollars support:

- The connectional nature of the Presbyterian Church (U.S.A.). It is the ministry of one church in the Presbytery supporting the pastoral ministry of another.
- Are offered, first, as a way to preserve and strengthen a ministry happening through a church in a community, and, second, to help the church through its pastor to maintain that ministry.
- Any church unable to meet the minimum compensation set by the Presbytery may apply for Salary Supplement funds.

2024-137

**Stated Meeting of the Presbytery of Long Island September 21, 2024****Report of the Committee on Preparation for Ministry (CPM)  
Stated Meeting of Presbytery – September 21, 2024**July 23, 2024 CPM Meeting in person

NO ACTION ITEMS:

**Committee Reports for Information to the Presbytery:**

1. Annual Consultation held with Candidate Under Care Stephanie Castlen. She is continuing her seminary studies, completed her Field Education placement, and preparing to begin taking required examinations. Committee voted to work alongside and continue Stephanie under care of CPM as a Candidate.
2. Annual Consultation held with Inquirer Under Care Robert Caputo. He has transferred from New York Theological Seminary to New Brunswick Theological Seminary and successfully completed a unit of CPE at Mt. Sinai hospital. Bob expresses an interest in exploring some form of pastoral chaplaincy ministry and the committee will continue to work with him in that process of discernment. Committee voted to continue Bob under care of CPM as an Inquirer and work alongside him as he explores his call into ministry.
3. Committee had some initial discussion of recent General Assembly actions that might impact its work and the preparation process. More to follow.
4. Committee heard updates from CPM liaisons on the various CRE and Ordination candidates currently under care.
5. The committee is in need of Elder representation and encourages ruling elders within the Presbytery to contact the Nominating Committee or CPM committee chairs for more information about our important work of preparing leaders for ministry.
6. Next CPM meeting is scheduled for Tuesday, September 24 at 9:30 AM via Zoom.

Appendix C / p 137

**Valley Stream Administrative Commission  
Presbytery of Long Island Stated Meeting – September 21, 2024**

- The AC has met three times as a Commission and once at the church with current "stake-holders" (nesting congregations and a nursery school). There are many issues to be addressed and resolved, and we have begun to work on them.
- We are listening to the needs and concerns of those who currently use the building, and pledge to maintain open lines of communication. Scott has met with members of the former congregation to begin the work of coming to closure.
- We have secured the services of a Real Estate Appraiser in order to get an accurate sense of the value of the church and manse.
- We are working to get a handle on current cleaning and maintenance protocols and needs, including such matters as replacing a toilet seat, up to safety-related masonry repair.
- We have a "Dissolution Checklist" from Kate that we are using, and will use, to guide us through the New York State legal requirements, as well as church and pastoral responses.
- Charlaine has done yeoman's duty in terms of gathering church, corporate, and financial records, as well as maintaining continuity of bill-paying.
- Rev. Janice Moore and Elder Pat Francis have offered to plan and lead a closing worship service. The date has not yet been set for this.
- There have been multiple (informal) expressions of interest in purchasing either or both the church and the manse. We will begin to develop this area of our tasking once we have the appraisal.

Jeff Prey - Chair - VSPC Admin. Commission

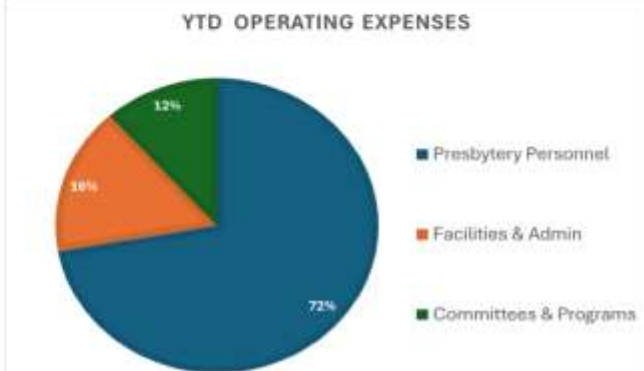


**Treasurer report September 21, 2024**

<b>Operating</b>	Jan - Sept 13
Income	
Per Capita	141,640.39
Misc. & Reimbursements	25,842.27
East Moriches Rent	17,000.00
Transfers from Investments	50,000.00
	<b>234,482.66</b>



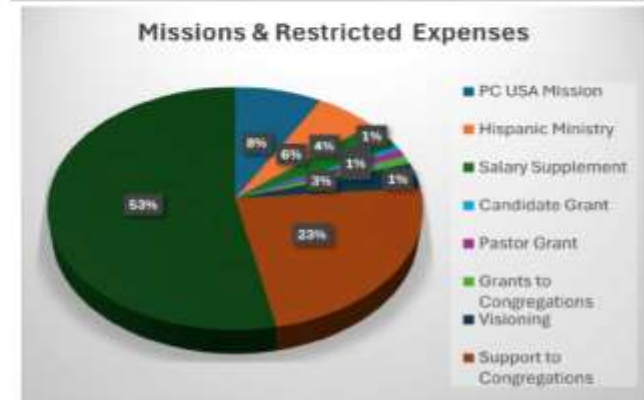
<b>Expense</b>	
Denominational Expense	0.00
Presbytery Personnel	234,151.43
Facilities & Admin	52,573.68
Committees & Programs	37,600.42
	<b>324,325.53</b>
	<b>(89,842.87)</b>



<b>Missions &amp; Restricted</b>	Jan - Sept 13
Income	
PC USA Mission Support	77,105.91
Salary Supplement	7,827.19
Candidate Grant Income	1,674.00
NCD Investment Transfers	114,000.00
	<b>200,607.10</b>



<b>Expenses</b>	
PC USA Mission	21,488.70
Hispanic Ministry	15,000.03
Salary Supplement	10,061.10
Candidate Grant	1,198.14
Pastor Grant	2,500.00
Grants to Congregations	3,048.21
Visioning	8,873.68
Support to Congregations	61,095.94
NCD	140,425.53
	<b>263,691.33</b>
	<b>(63,084.23)</b>



## Stated Meeting of the Presbytery of Long Island September 21, 2024

## Presbytery Of Long Island Budget 2025 Per Capita

	2024 Actual 9/6	2024 Budget	2025 budget
<b>Income</b>			
<b>4000 Per Capita and Presbytery Income</b>			
4001 Per Capita	141,640.39	268,961.00	267,163.00
4002 Donations for Presbytery Expenses		0.00	
4003 Presbytery Misc Income	506.95	0.00	
4004 Bank Interest		0.00	
4005 Reimbursements from Churches	25,335.32	0.00	
4006 Transfers from Investments	50,000.00	0.00	
4007 Insurance Claim Income		0.00	
<b>Total 4000 Per Capita and Presbytery Income</b>	<b>217,482.66</b>	<b>268,961.00</b>	<b>267,163.00</b>
<b>4100 Presbytery Program Income</b>			
4101 Clergy Retreat		0.00	
4103 Vital Congregations		0.00	
<b>Total 4100 Presbytery Program Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4200 Presbytery Property Sales</b>			
4202 East Moriches Rent to Sale	17,500.00	42,000.00	
<b>Total 4200 Presbytery Property Sales</b>	<b>17,500.00</b>	<b>42,000.00</b>	<b>0.00</b>
<b>Total Income</b>	<b>234,982.66</b>	<b>310,961.00</b>	<b>267,163.00</b>
<b>50000 Presbytery Expenses</b>			
<b>5001 Denominational Expenses</b>			
5002 PC (USA) Per Capita		67,747.00	65,744.60
5003 Synod Per Capita		28,348.00	24,866.56
<b>Total 5001 Denominational Expenses</b>	<b>0.00</b>	<b>96,095.00</b>	<b>90,611.16</b>
<b>5100 Personnel</b>			
5200 EP Compensation			
5201 EP Cash Salary	43,139.20	130,000.00	66,709.00
5202 EP Housing	38,958.22		56,447.00
5203 SECA Reimbursement	6,280.46		9,421.43
5204 EP Pension	7,788.04	50,318.92	10,468.00
5205 EP Medical	8,700.00		40,641.00
5206 Other Pension Board Expenses	1,951.76		3,759.00
5207 EP Professional Expenses	1,146.46	500.00	3,000.00
5208 EP Travel	4,081.96	4,000.00	3,500.00
<b>Total 5200 EP Compensation</b>	<b>112,046.10</b>	<b>184,818.92</b>	<b>193,945.43</b>
<b>5300 Staff Compensation</b>			
5301 Admin/Bookkeeper cash salary	40,469.24	115,440.00	60,326.16
5302 Admin/Bookkeeper Pension	3,770.91		5,128.00
5303 Admin/Bookkeeper Medical & FSA	37,406.73		58,940.00
5304 Other BOP Expenses & 403B	4,012.63		3,410.00
5305 Treasurer Compensation	25,194.71	35,569.00	36,504.00
5306 Staff Travel	17.50		0.00

### Presbytery Of Long Island Budget for Restricted Account

	2024 Actual 9/6	2024 Budget	2025 Budget
<b>Other Income</b>			
<b>7000 Comm &amp; Restricted Program Income</b>			
7001 Unified Mission Support	77,105.91	159,448.00	160,000.00
7002 Salary Supplement	7,827.19	12,000.00	12,000.00
7003 Candidate Grant Income	1,674.00	500.00	0.00
7004 NCD General Donations	114,000.00	309,571.00	166,141.00
<b>Total 7000 Presbytery Restricted Program Income</b>	<b>200,607.10</b>	<b>481,519.00</b>	<b>338,141.00</b>
<b>Other Expenses</b>			
<b>7010 Comm &amp; Program paid from Restricted</b>			
7011 PIPH Brentwood	4,500.00	6,000.00	6,000.00
7012 Other Presbytery Mission Projects	21.59		0.00
7013 Salary Supplement Expense	10,061.10	4,838.40	13,146.00
7014 Candidate Grant Fund	1,198.14	500.00	0.00
7015 Grant for Pastors	2,500.00	0.00	0.00
7016 Grants to Congregations from Mission	3,048.21	0.00	0.00
7017 Visioning Program	8,873.68	0.00	0.00
7018 Salt & Light		5,000.00	0.00
7020 Iglesias Evangelica Nueva Church	10,500.03	14,000.00	14,000.00
7021 Synod UMS		17,539.00	5,000.00
7022 PC (USA UMS)	21,488.70	39,862.00	17,280.00
<b>Total Comm &amp; Program paid Restricted Income</b>	<b>62,191.45</b>	<b>87,739.40</b>	<b>55,426.00</b>
<b>7100 NCD</b>			
<b>7101 Mission Emmanuel</b>			
7102 Mission Emmanuel Cash Salary	28,825.55	142,096.00	56,525.14
7103 Mission Emmanuel Housing	26,716.86	0.00	26,716.86
7104 Mission Emmanuel SECA	4,412.86	0.00	6,368.00
7105 Mission Emmanuel Pension	5,519.25	0.00	7,076.00
7106 Other BOP Expenses & 403 B	2,606.36	0.00	2,551.56
7107 Mission Emmanuel Building Expense	7,274.97	0.00	9,700.00
7108 Mission Emmanuel Medical & FSA	27,894.02	0.00	24,320.00
<b>Total 7101 Mission Emmanuel</b>	<b>103,249.87</b>	<b>142,096.00</b>	<b>133,257.56</b>
<b>7110 Glenwood Life Center</b>			
7111 Glenwood Cash Salary	13,813.59	62,150.00	0.00
7112 Glenwood Other Expenses	1,750.00	0.00	0.00
<b>Total 7110 Glenwood Life Center</b>	<b>15,563.59</b>	<b>62,150.00</b>	<b>0.00</b>
<b>7114 New Hyde Park</b>			
7115 New Hyde Park Cash & SECA	4,199.00	98,324.50	5,928.00
7116 New Hyde Park Pension	3,653.82	0.00	4,420.00
7117 New Hyde Park Medical	12,465.90		19,320.00
7118 New Hyde Park Other BOP exp	644.76		2,365.56
<b>Total 7114 New Hyde Park</b>	<b>20,963.48</b>	<b>98,324.50</b>	<b>32,033.56</b>
7119 Employer Payroll taxes & payroll fees	648.59		850.00
<b>Total 7100 NCD</b>	<b>140,425.53</b>	<b>302,570.50</b>	<b>166,141.12</b>

**Stated Meeting of the Presbytery of Long Island September 21, 2024****Report of the Board of Trustees  
Presbytery of Long Island Stated Meeting – September 21, 2024**

---

**Action item:**

**Motion:** To adopt the attached resolutions entitled "*Conveyance of Real Property of Extinct Glenwood Presbyterian Church and Congregation.*"

**The Trustees met on July 10 at 6:30 PM on Zoom.**

They held consultations with the Glenwood Life Center Administrative Commission and with the Valley Stream Administrative Commission. They took the following actions:

**MSP** to allow the Glenwood Life Center Commission to move forward with negotiations regarding the sale of the property between 1.1 and 1.2 million dollars and to include stipulations for a fixed number of days to close after court approval, that the property would be sold "as is," and that the Presbytery gets a portion of any difference in sale price if the property is re-sold at a higher price within a certain period of time.

**The Trustees met on September 18, 2024 at 6:30 PM on Zoom.**

Actions to be reported following the meeting

*this was intentionally left blank*

**Stated Meeting of the Presbytery of Long Island September 21, 2024**

**THE PRESBYTERY OF LONG ISLAND OF  
THE PRESBYTERIAN CHURCH IN THE UNITED STATES OF AMERICA**

**CERTIFICATE OF THE STATED CLERK**

I, Rev. Kate Jones Calone, am the Executive Presbyter & Stated Clerk of The Presbytery of Long Island of the Presbyterian Church in the United States of America, also known as The Presbytery of Long Island of the Presbyterian Church (U.S.A.) (the "Presbytery") and have reviewed the relevant minutes and records of meetings of the members of the Presbytery.

I hereby certify that the attached resolutions entitled "*Conveyance of Real Property of Extinct Glenwood Presbyterian Church and Congregation*" was duly adopted at a meeting of the members of the Presbytery on September 21, 2024, at which a quorum was present and acting throughout, was adopted by the affirmative vote of a majority of the members present, has not been modified or amended, and remains in full force and effect.

The undersigned further certifies the details of the vote as follows:

Total Number of Members: \_\_\_\_\_  
 Number of Members Attending Meeting: \_\_\_\_\_  
 Number of Votes in Favor of the Resolutions: \_\_\_\_\_  
 Number of Votes Against the Resolutions: \_\_\_\_\_  
 Number of Members Abstaining from the Vote: \_\_\_\_\_

Date of this certification: \_\_\_\_\_

---

Rev. Kate Jones Calone  
 Executive Presbyter & Stated Clerk

**THE PRESBYTERY OF LONG ISLAND OF  
THE PRESBYTERIAN CHURCH IN THE UNITED STATES OF AMERICA**

**RESOLUTIONS BY THE MEMBERS**

**CONVEYANCE OF REAL PROPERTY OF  
EXTINCT GLENWOOD PRESBYTERIAN CHURCH AND CONGREGATION**

**WHEREAS**, on June 23, 2015, The Presbytery of Long Island of the Presbyterian Church in the United States of America (the "Presbytery"), at its Stated Meeting, appointed an administrative commission for the closing of Glenwood Presbyterian Church and Congregation ("Glenwood"), and to work with the remaining members to celebrate its ministry and close out the ministry, including transferring remaining members and considering the future use of its real property.

**WHEREAS**, on or about October 10, 2015, Glenwood held a closing service.

**WHEREAS**, on October 24, 2015, the Presbytery, at its Stated Meeting, formally recognized that all members of Glenwood had dispersed and found new congregations in which to join, and as such, in accordance with section G-4.0205 of the Book of Order 2023-2025, Part II of the Constitution of the Presbyterian Church (U.S.A.) (the "Book of Order"), Glenwood had become an extinct congregation and all its property, including certain real property located at 71 Grove Street, Glenwood Landing, New York 11547, and identified on the Town of Glenwood Landing, Nassau County tax map records, Section: 20, Block: P, Lots: 735A-B and 154A-B (the [71 Grove Street property hereinafter defined as the "Property"](#)), was deemed to be held in the Presbytery.

**WHEREAS**, since October 2015, the Presbytery has managed and operated the Property, and expending resources to maintain and protect the Property.

**WHEREAS**, the board of trustees of the Presbytery (the "Board of Trustees") has determined that the Presbytery should explore selling the Property because (i) the Property is not needed to conduct or fulfill the Presbytery's purpose and (ii) the cost and expense of maintaining and protecting the Property, and in furtherance thereof, ordered and obtained an appraisal of the Property (the "Appraisal") that concluded the "as is" value of the Property, as of June 10, 2024, to be One Million Three Hundred Fifty Thousand and 00/100 Dollars (\$1,350,000.00) (the "Appraised Value").

**WHEREAS**, prior to engaging a broker and marketing the Property, Saint Andrew Malankara Orthodox Church, a New York religious corporation ("Purchaser"), made an offer to purchase the Property, in "as is" condition, for the price of One Million One Hundred Ninety Thousand and 00/100 Dollars (\$1,190,000.00) (the "Purchase Price"), in cash at closing.

**WHEREAS**, the Board of Trustees having reviewed the consideration and terms of the transaction set forth by the Purchaser, and other information determined that: (i) the terms and conditions of the contemplated transaction offered by the Purchaser are fair and reasonable and (ii) the purpose of the Presbytery and the interest of its members will be promoted by a sale and conveyance of the Property.

**WHEREAS**, in furtherance of the foregoing, the Board of Trustees has recommended that the members of the Presbytery adopt resolutions to: (i) accept, approve, and authorize the sale and conveyance of the Property to the Purchaser for no less than the Purchase Price and such other commercially reasonable terms and conditions, as determined by the Board of Trustees with the advice of legal counsel and (ii) in the event the transaction described above with the Purchaser does not occur within a reasonable period of time, empower and authorize the Board of Trustees to engage a real estate broker to market the Property, and accept, approve, and authorize the sale and conveyance of the Property to another bona fide third party purchaser for commercially reasonable terms and conditions, upon advice of legal counsel, provided the purchase price no less than the Appraised Value.

**NOW, THEREFORE**, it is:

**RESOLVED**, that Glenwood is hereby deemed extinct, as of October 10, 2015, the date of the closing service, by reason of the dispersal of its members, the abandonment of its work, and other similar causes, and formally declared dissolved; and it is further

**RESOLVED**, that the recommendations of the Board of Trustees related to the conveyance of the Property to the Purchaser is accepted, and that the consideration and terms offered by Purchaser are fair and reasonable and that the purpose of the Presbytery and the interest of its members will be promoted by said transfer; and it is further

**RESOLVED**, that the offer by Purchaser to purchase the Property, in "as is" condition, for no less than the Purchase Price, in cash at closing, is accepted, approved, and authorized; and it is further

**RESOLVED**, in the event the transaction with the Purchaser does not occur as set forth above, that the recommendations of the Board of Trustees related to the marketing and conveyance of the Property to another bona fide third-party purchaser is accepted, and that the Board of Trustees is empowered and authorized to take any and all reasonable and necessary actions, upon advice of legal counsel, to sell and convey the Property for commercially reasonable terms and conditions and a purchase price of no

less than the Appraised Value, without the need for additional approval from the members of the Presbytery; and it is further

**RESOLVED**, that the net proceeds of said transfer be applied to the payment or satisfaction of general expenses or obligations of the Presbytery, and to the conduct and further its religious activities and corporate purposes in accordance with the Book of Order, and the dissolution of the Presbytery is not contemplated following the abovementioned transaction; and it is further

**RESOLVED**, that any officer of the Presbytery (including but not limited to its Executive Presbyter) be, and each hereby is, authorized, empowered and directed to act on behalf of the Presbytery, to make, execute, and deliver all written instruments and documents necessary to cause the sale and conveyance of the Property, in accordance with the terms and conditions set forth herein, the Religious Corporations Law and the Book of Order (including but not limited to a purchase and sale agreement for the conveyance of the Property, a petition to the New York State Supreme Court for approval of the sale and conveyance of the Property and a good and sufficient deed to convey title to the Property); and take such other and further action necessary, upon advice of legal counsel, to carry into effect such resolutions and effectuate the transactions contemplated herein (including but not limited to the payment of all such customary or required closing costs); and it is further

**RESOLVED**, that any actions taken by any trustee or officer of the Presbytery, or their designees, prior to the date of these resolutions adopted by the Presbytery are within the authority conferred thereby are hereby ratified, confirmed, and approved as the acts and deeds of the Presbytery.

Date of the meeting of the members of the Presbytery: September 21, 2024



**THE PRESBYTERY OF LONG ISLAND**

**FINANCIAL STATEMENTS WITH**  
**SUPPLEMENTARY INFORMATION**

**FOR THE YEARS ENDED**  
**DECEMBER 31, 2023 AND 2022**

**THE PRESBYTERY OF LONG ISLAND**  
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**DECEMBER 31, 2023 AND 2022**

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CERTIFIED PUBLIC ACCOUNTANTS

## 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 as of December 31, 2023 and 2022, and the related statements of support received, expenses paid and changes in net assets and, cash flows for the years 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 accounting principles generally accepted in the United States of America; this includes 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 engagements 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 accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### ***Accountants' Conclusion***

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

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CERTIFIED PUBLIC ACCOUNTANTS

Page 2 – Independent Accountants' Review Report

## ***Basis of Accounting***

We draw your attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with accounting principles generally accepted in the United States of America.

## **Supplementary Information**

The supplementary information included on page 12 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 accrual basis of accounting. We have not audited the information and, accordingly, do not express an opinion on such information.

## ***EBS & Associates***

EBS & ASSOCIATES

Certified Public Accountants

August 28, 2024

Forest Hills, NY

**THE PRESBYTERY OF LONG ISLAND**  
**STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS**  
**AS OF DECEMBER 31,**

	<u>2023</u>	<u>2022</u>
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 514,538	\$ 378,811
Investments - at cost	4,327,462	4,028,790
Certificate of Deposit	45,474	44,461
Accounts receivable	<u>54,740</u>	<u>133,183</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 4,942,215</u></b>	<b><u>\$ 4,585,245</u></b>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 36,750	\$ 30,859
Payroll liabilities	<u>-</u>	<u>23,263</u>
<b>TOTAL LIABILITIES</b>	<b><u>36,750</u></b>	<b><u>54,122</u></b>
 Net assets without donor restrictions	 <u>4,905,465</u>	 <u>4,531,123</u>
<b>TOTAL NET ASSETS</b>	<b><u>4,905,465</u></b>	<b><u>4,531,123</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 4,942,215</u></b>	<b><u>\$ 4,585,245</u></b>

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**  
**FOR THE YEARS ENDED DECEMBER 31,**

	<u>2023</u>	<u>2022</u>
<b>SUPPORT RECEIVED</b>		
Church support	\$ 1,236,012	\$ 2,105,581
Investment income - net	<u>299,685</u>	<u>(699,627)</u>
<b>TOTAL SUPPORT RECEIVED</b>	<b><u>1,535,697</u></b>	<b><u>1,405,955</u></b>
 <b>EXPENSES PAID</b>		
Personnel	307,117	315,546
Church Support	70,654	55,206
Office	65,190	28,488
Repairs and maintenance	75,182	189,385
Mission partnership	244,897	352,906
Special offerings	53,044	56,938
Bad Debt Expense	143,233	-
Per capita	98,613	95,712
Councils and committees	<u>103,426</u>	<u>201,590</u>
<b>TOTAL EXPENSES PAID</b>	<b><u>1,161,355</u></b>	<b><u>1,295,772</u></b>
 <b>SUPPORT RECEIVED</b>		
<b>LESS EXPENSES PAID</b>	<b>374,342</b>	<b>110,183</b>
<b>CHANGE IN OPENING EQUITY</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET ASSETS</b>	<b><u>374,342</u></b>	<b><u>110,183</u></b>
Net Assets - January 1	<u>4,531,123</u>	<u>4,420,940</u>
<b>New Assets - December 31</b>	<b><u>\$ 4,905,465</u></b>	<b><u>\$ 4,531,123</u></b>

See Independent Accountants' Review Report  
and Notes to Financial Statements

**THE PRESBYTERY OF LONG ISLAND**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31,**

	<u>2023</u>	<u>2022</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Change in net assets	\$ 374,342	\$ 110,183
Adjustments to reconcile changes in net assets to net cash (used in) provided by operating activities:		
Realized (gain)	78,442	(59,487)
on sale of investments	(298,672.88)	345,476.49
Change in assets and liabilities		
Accounts Payable	5,891	(166,149)
Payroll liabilities	(23,263)	3,417
	<hr/>	<hr/>
Net cash (used in) provided by operating activities:	136,739	233,440
CASH FLOWS FROM INVESTING ACTIVITIES	(1,012)	(850)
CASH FLOWS FROM FINANCING ACTIVITIES	<hr/>	<hr/>
Net change in cash	135,727	232,590
Cash and cash equivalents - Beginning of year	<hr/> 378,811	<hr/> 146,221
Cash and cash equivalents - End of year	<hr/> \$ 514,538	<hr/> \$ 378,811

See Independent Accountants' Review Report  
and Notes to Financial Statements

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CERTIFIED PUBLIC ACCOUNTANTS

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## **THE PRESBYTERY OF LONG ISLAND** NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2023 AND 2022

### **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**

#### 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 years ended December 31, 2023 and 2022 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, 2023 and 2022.



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## **THE PRESBYTERY OF LONG ISLAND**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022

### **NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

#### Estimates

Management uses estimates and assumptions in preparing financial statements in accordance with U.S. GAAP. 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.

# EBS & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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## **THE PRESBYTERY OF LONG ISLAND** NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2023 AND 2022

### **NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

#### 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 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 August 15, 2024, the date which the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

# EBS & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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**THE PRESBYTERY OF LONG ISLAND**  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022

**NOTE 3: INVESTMENTS**

The cost of the Presbytery of Long Island's investments as of December 31, 2023 and 2022 was \$4,327,462.46 and \$4,028,789.58 respectively. Fair market value as of December 31, 2023 and 2022 were unavailable on August 28th 2024, the date which the financial statements were available to be issued.

Investment gain as of December 31, 2023 and 2022 were \$299,684.98 and \$(699,626.64) respectively and was comprised of interest, dividends and realized losses.

**THE PRESBYTERY OF LONG ISLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**

**NOTE 4: 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, 2023</u>	<u>Remaining Term</u>
<u>Mortgages</u>		
Shelter Island Presbyterian Church Shelter Island, NY	\$38,908	10 years
Bellmore Presbyterian Church Bellmore, NY	12,441	5 years
First Presbyterian Church Amagansett, NY	12,998	3 years
Valley Stream Presbyterian Church Valley Stream, NY	60,672	9 years
Valley Stream Presbyterian Church Valley Stream, NY	68,302	10 years
First Presbyterian Church Freeport, NY	26,642	4 years

	<u>Balance Outstanding as of</u>	
	<u>December 31, 2022</u>	<u>Remaining Term</u>
<u>Mortgages</u>		
Shelter Island Presbyterian Church Shelter Island, NY	\$42,270	11 years
Bellmore Presbyterian Church Bellmore, NY	15,469	6 years
First Presbyterian Church Amagansett, NY	17,255	4 years
Valley Stream Presbyterian Church Valley Stream, NY	66,527	10 years
Valley Stream Presbyterian Church Valley Stream, NY	73,731	10 years
First Presbyterian Church Freeport, NY	33,114	1 year

# EBS & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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**THE PRESBYTERY OF LONG ISLAND**  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022

**NOTE 5: 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, 2023, 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 \$3,827,462.46 as of December 31, 2023 and \$3,528,789.58 as of December 31, 2022.

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**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

<b>Net Assets - Designated for:</b>			
	2023		
	<u>Total</u>	<u>Program Fund</u>	<u>Special Funds</u>
<b>SUPPORT RECEIVED</b>			
Per capita	1,181,895	1,181,895	
Special offerings	54,117		54,117
Investment income - net	299,685		299,685
<b>TOTAL SUPPORT RECEIVED</b>	<b>1,535,697</b>	<b>1,181,895</b>	<b>353,802</b>
<b>EXPENSES PAID</b>			
Personnel	307,117	307,117	
Church Support	70,654	70,654	
Office	65,190	65,190	
Repairs and maintenance	75,182	75,182	
Mission partnership	244,897	244,897	
Special offerings	53,044		53,044
Bad Debt Expense	143,233	143,233	
Per capita	98,613	98,613	
Councils and committees	103,426	103,426	
<b>TOTAL EXPENSED PAID</b>	<b>1,161,355</b>	<b>1,108,310</b>	<b>53,044</b>
<b>SUPPORT RECEIVED</b>			
LESS EXPENSES PAID	\$ 374,342	\$ 73,585	\$ 300,758

**THE PRESBYTERY OF LONG ISLAND**  
**SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF SUPPORT RECEIVED AND EXPENSES PAID BY FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<b>Net Assets - Designated for:</b>		
		2022	
	<u>Total</u>	<u>Program Fund</u>	<u>Special Funds</u>
<b>SUPPORT RECEIVED</b>			
Per capita	2,046,867	2,046,867	
Special offerings	58,715		58,715
Investment income - net	(699,627)		(699,627)
<b>TOTAL SUPPORT RECEIVED</b>	<b>1,405,955</b>	<b>2,046,867</b>	<b>(640,912)</b>
<b>EXPENSES PAID</b>			
Personnel	315,546	315,546	
Church Support	55,206	55,206	
Office	28,488	28,488	
Repairs and maintenance	189,385	189,385	
Mission partnership	352,907	352,907	
Special offerings	56,938		56,938
Bad Debt Expense	-	-	
Per capita	95,712	95,712	
Councils and committees	201,590	201,590	
<b>TOTAL EXPENSED PAID</b>	<b>1,295,772</b>	<b>1,238,834</b>	<b>56,938</b>
<b>SUPPORT RECEIVED</b>			
LESS EXPENSES PAID	\$ 110,183	\$ 808,033	\$ (697,850)

**Stated Meeting of the Presbytery of Long Island September 21, 2024**

**Report of the Committee on Ministry  
Presbytery of Long Island Stated Meeting – September 21, 2024**

---

**Actions items**

- Motion:** To adopt the Presbytery of Long Island Administrative Leave Policy (see attached)
- Motion:** That the Presbytery of Long Island concurs with the request from the First Presbyterian Church of Glen Cove, 7 North Ln, Glen Cove, NY 11542, to dissolve the congregation and appoint an Administrative Commission to oversee the closing process.
- Motion:** That the Presbytery of Long Island appoints an Administrative Commission for the First Presbyterian Church of Glen Cove NY, to act on the Presbytery's behalf, with the power to meet with remaining members of the congregation, including calling a meeting of the Session and/or of the congregation, as necessary; to arrange for pastoral care of the members; to publicize the dissolution of the congregation; to ascertain the financial status and outstanding financial obligations of the congregation; to secure the Session records; to secure the legal rights to all property (real or personal) held by or for the benefit of the Congregation; to dispose of the moveable personal property of the congregation; to secure the building and property; to attend to matters of insurance; to dispose of the building and grounds (subject to any guidelines of or established by the Presbytery) or convey the building and grounds to the Presbytery; to recommend the use of assets of the congregation; to plan and conduct a service of witness; to secure the assistance of other individuals, as appropriate, to assist with its work; and generally to do such things and take such actions for, in the name of, and on behalf of the Presbytery as shall be reasonably necessary to accomplish the general purpose of this Administrative Commission.
- Motion:** That the Moderators appoint members of the Glen Cove Administrative Commission
- Motion:** The Committee on Ministry recommends that the Presbytery confer the status of retired on the Rev. Adrian Pratt effective December 1, 2024.

**At its meeting on July 9, 2024**

**Agreements and Terms of Call**

MSP the Committee approved the Extended Pulpit Supply Pastor Agreement between the Session of the Presbyterian Church of Center Moriches and Rev. Antionette (Toni) Walrond (UCC) from August 1, 2024, through January 31, 2025. Rev. Toni Walrond will work approximately 24 hours weekly and be paid \$20,000 every six months. In addition to preparing and leading weekly worship on Sunday at 10:30 AM, she will attend session meetings the first Wed of the month, submit a Pastor's report, send information for the bulletin to the clerk of Session, provide pastoral care for members, be available for funerals, weddings, and baptisms, attend the Fall yard sale and Christmas fair, provide a Christmas Eve service at 5 PM and provide guidance for the discernment process.

NYS Sexual Harassment Prevention Training required annually	PRC	July 2024
Boundary Training is required every three years needs to complete before	PLI	October 2023
Child Sexual Abuse Prevention Training required every three years	Presidium	July & August 2024

MSP The Committee voted to Commission Ruling Elder Patrick Hanly to service at the Mattituck Presbyterian Church for the period October 20, 2024, through September 30, 2025, permission to administer the Sacraments, to perform marriages as allowed by New York State law, and to have a voice and vote at Presbytery meetings. Terms are as follows:

Time	Part-time (20h)	Continuing Education days	5 days
Cash Salary	\$ 0	Vacation days	14 days
Medical	\$ 0	Free use of manse	\$ 27,600
Pension	\$ 0	Full utilities	\$ 600

NYS Sexual Harassment Prevention Training *required annually* needs to complete before the commissioning

Boundary Training *is required every three years* needs to complete before the commissioning

Child Sexual Abuse Prevention Training *required every three years* needs to complete before the commissioning



**Stated Meeting of the Presbytery of Long Island September 21, 2024**

- MSP** The Committee approved the Extended Pulpit Supply Pastor Agreement between the Session of the Presbyterian Church in Garden City and CRE Magalene McClarrin under her existing Commission with the Presbytery from August 1, 2024, through January 31, 2025. CRE Magalene McClarrin will be paid \$400 weekly for 20 hours per week plus mileage. In addition to preparing and leading weekly worship on Sundays at 10:30 AM, she will provide pastoral care for members, special programs, events, bible study, and moderate Session. *(start of first EPSP August 2024)*
- |  |           |                 |
|--|-----------|-----------------|
| NYS Sexual Harassment Prevention Training required annually              | PRC       | April 2024      |
| Boundary Training is required every three years needs to complete before | PLI       | October 2023    |
| Child Sexual Abuse Prevention Training required every three years        | Presidium | May & Junr 2024 |

**Other Actions**

- MSP** to approve the updated Presbytery of Long Island Sabbatical Guidelines with the addition of new references and changes consistent with the 2025 compensation guidelines. (see attached)

**At its meeting on August 13, 2024**

**Agreements and Terms of Call**

- MSP** the Committee approved extending the Temporary Supply Agreement between the First Presbyterian Church of Freeport session and Our Saviour Lutheran Church of Jamaica Queens with Rev. Moira Ahearne for an additional three months, ending February 28, 2025.
- MSP** the Committee approved extending the Temporary Supply contract between the First Presbyterian Church of Glen Cove Session with Rev. Lana Hurst, ending December 31, 2024.

**Other Actions**

- MSP** To dismiss the Installation Commission for Rev. Emily Fowler of the First Presbyterian Church of Port Jefferson, Main St & 107 South St, Port Jefferson, NY 11777
- MSP** To dismiss the Installation Commission for Rev. Bradford Morgan of First Presbyterian Church of Babylon 79 East Main Street Babylon NY 11795
- MSP** To receive the retirement from Rev. Adrian Pratt from the Bridgehampton Presbyterian Church and Springs Community Presbyterian of East Hampton as of November 30, 2024
- MSP** Approve the Mission Study from Westhampton Presbyterian Church and authorize the Session to call a Congregational Meeting to elect a PNC.
- MSA** to approve Elder Jean Hrbek to moderate the Session at Shinnecock

**At its meeting on September 10, 2024**

**Agreements and Terms of Call**

**MSP** The Committee approved the Temporary Supply Pastor contract renewal between the Session of the Old South Haven Presbyterian Church, Brookhaven, and the Rev. Gloria J. Johnson from September 1, 2024, to August 31, 2025, at the following terms.

Time	Part-time – 15 hours	Tax-Deferred Invest. (403 B) paid by Church	\$2,820
Cash Salary	\$10,320	Tax-Deferred Invest. (403 B) in place of medical	NA
Housing Allowance	\$19,920	Automobile Expense Reimbursement	IRS std rate
SECA Tax	\$2313.36	Pastoral Ministry Expense Reimbursement	\$188
Pension	NA	Continuing Ed Expense Reimbursement	\$656
Death & Disability	NA	Continuing Education days	14 days, including 2 Sundays
Medical	NA	Vacation days	35 days, including 5 Sundays
Dental	NA	Family Leave	NA
		Moving Expenses	NA

- |   |           |           |
|---|-----------|-----------|
| NYS Sexual Harassment Prevention Training required annually       | PRC       | 5/10/2024 |
| Boundary Training is required every three years.                  | PLI       | 10/2023   |
| Child Sexual Abuse Prevention Training required every three years | Presidium | 6/26/2024 |
- The terms are below the Presbytery minimum. Receiving Salary Supplement

**Other Actions**

- MSP That the Presbytery would pay the compensation and expenses owed to Rev Bob Griffin, who served as Pulpit Supply at Amagansett from June 2022 to March 2023.
- MSP The Committee approved extending the Temporary Supply contract between the Roslyn Presbyterian Church session and Rev. Marjory Roth for three months.
- MSP To approve the Salary Supplement of \$3306 (\$275.50 a month) for the year starting September 1, 2024 – August 31, 2025, with Old South Haven/Brookhaven
- MSP To approve the application from Nueva Vida Malverne for the Small Church Residency Program with the Synod of Northeast

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**Administrative Leave Policy  
Presbytery of Long Island  
Presbytery Review on 9/21/24**

As indicated in the Book of Order (G-2.0502), a pastor has membership in their presbytery by action of the presbytery itself, which alone can establish, change, or dissolve pastoral relationships. In the performance of ministry, a Minister of Word and Sacrament, Commissioned Ruling Elder, or those serving in a temporary pastoral relationship is accountable to the presbytery.

The presbytery is responsible for nurturing the covenant community of disciples of Christ. In exercising this responsibility, a presbytery is empowered to ordain, receive, dismiss, install, remove and discipline its members. It also is empowered to promote the peace and harmony of congregations and to inquire into the sources of congregational discord. (G-3.0301c)

A presbytery's duty to see to the health and welfare of its pastors and congregations (G-3.0106) includes the responsibility to consider establishing policies and procedures to address other difficulties in a manner that is both effective and sensitive to the needs of the parties involved. These difficulties may involve but are not limited to: leader burnout, unaddressed conflicts, factions, loss of health, mental health issues, competing visions, differing expectations, anger management challenges, or any number of other events that, outside of the context of sexual misconduct or abuse, can generate significant turmoil and relational difficulties sufficient to warrant Committee on Ministry engagement.

The Presbytery of Long Island lodges within its Committee on Ministry (COM) responsibilities related to facilitating "relations between the presbytery and its congregations, ministers of Word and Sacrament (MWS), commissioned pastors" (called Commissioned Ruling Elders, or CREs), and all serving in temporary pastoral relationships, as well as settling "difficulties on behalf of the presbytery where possible and expedient." (G-3.0307) In certain circumstances, when the difficulties that have arisen warrant it – in order to promote the welfare of a congregation, or its pastor, or of both parties – providing a way for a pastor to have, for a time, distance from their congregation and relief from all pastoral leadership responsibilities can create the very opportunity the COM needs to engage effectively in a restorative ministry.

Sometimes, as the Committee on Ministry (COM) seeks to address such turmoil, it realizes that if the church's pastor is relieved of their responsibilities for a time – warranting a period of administrative leave – it would be immediately helpful. This administrative leave can provide a pastor, a session, a congregation, and a presbytery time, space and opportunity for listening and learning, prayer and discernment, for planning and practice of new ways of behavior by those involved including but not limited to: presbyteries, pastors, congregations, ruling elders – so that situations can be resolved.

The Presbytery of Long Island establishes this policy on administrative leave to make it possible for the COM to use this tool to relieve pastors from their responsibilities and involvement with a congregation when it is warranted and appropriate for defined periods of time. (D-7.0902) This policy applies to all installed and temporary pastoral relationships that take place within the bounds of this presbytery. Any situation involving inquirers and candidates under care of the presbytery is under the jurisdiction of the Committee on Preparation for Ministry. This policy does not prevent or interfere with the initiation of disciplinary process if a written statement alleging an offense (any act or omission by a member of a congregation or a minister of the Word and Sacrament that is contrary to the Scriptures or the Constitution of the Presbyterian Church (U.S.A.)) is submitted to the clerk of session or stated clerk of the presbytery by any member of the Presbyterian Church (U.S.A.). (D-7.01-702)

Administrative Leave in response to accusations of sexual misconduct shall be administered in accordance with the Book of Order, the presbytery's Sexual Misconduct Policy, and the laws of the State of New York.

If a leave is determined for any purpose (other than that which is addressed through sexual misconduct policy), the Minister of the Word and Sacrament shall not perform any pastoral, administrative, educational, or supervisory duties, and shall not officiate at any functions such as the administration of sacraments, funerals, or weddings. The effect of administrative leave for a Minister of Word and Sacrament in a validated ministry beyond the jurisdiction of the Presbyterian Church (U.S.A.) is the suspension of the validation of the ministry until the matter is resolved, which shall be communicated to the employer by the stated clerk of the presbytery. (D-7.0903)

#### Committee on Ministry Responsibilities

A recommendation to relieve a pastor for a defined period of time from their pastoral responsibilities and involvements may be made by the presbytery's COM.

1. The recommendation must be grounded in a conviction that the welfare of the congregation, the pastor, or both warrants and calls for such a step.
2. There must be compelling evidence of the need for the COM to act in order to prevent or mitigate harm to the pastor, the church, or the presbytery, and to provide time and space for the COM, on behalf of the presbytery, to aid in settling difficulties. The evidence might include expressions of concern by the pastor, by colleagues in ministry, or by members of the congregation or community; letters or calls of complaint with allegations clearly articulated; and direct observation of relational conflict by the session or the COM.
3. Before the COM votes on a recommendation to relieve a pastor from their responsibilities for a time, at least two members of COM must have consulted with the pastor and the church's session about the potential use of this tool. Both the pastor and the session must be given an opportunity to be heard by the COM and notice of that opportunity.
4. The COM shall recommend the use of administrative leave and the initial period of leave, which may be up to three months in length; full salary, benefits, and housing shall continue to be paid/provided by the congregation according to the pastor's existing agreement or terms of call.
5. The recommendations of the COM will be received by the session which must vote by a three-quarter vote to concur to place the pastor on administrative leave.
6. The COM having made the decision to recommend relieving the pastor temporarily of their pastoral responsibilities and congregational involvement, and the session concurring, shall promptly appoint a reconciliation team of at least three members (at least one of which shall be a current member of COM) to work with the church's session/leadership and pastor.
7. The COM and reconciliation team shall be clear about the expectations for the leave as well as any methodology to be employed for assessment, counseling, and discernment processes. Those may include, but are not limited to, mental health inventories and financial audits.
8. Once the appointed reconciliation team has been briefed about its responsibilities, the COM will communicate with the pastor and the church's session and introduce the reconciliation team to the session and pastor, and initiate the administrative leave.
9. The COM shall appoint a temporary moderator for the session. No member of COM, of the reconciliation team, or any other person involved in assessments, counseling, or discernment processes may be appointed as the moderator.
10. The COM, in consultation with the pastor, will appoint an advocate pastor for the administrative leave for the purpose of acting as an advocate and companion to the pastor on administrative leave, seeing to their spiritual well-being and facilitating conversation with the reconciliation team and/or COM as necessary. No member of COM, of the reconciliation team, or any other person involved in assessments, counseling, or discernment processes may be appointed as the advocate pastor, unless requested by the pastor on leave and approved by the COM.
11. As appropriate, the COM will inform the presbytery of the actions it has taken. The language used will be sensitive to both the need for confidentiality (particularly regarding personal health) as well as for transparency.

Reconciliation Team Responsibilities

The reconciliation team shall be responsible for:

1. Meeting with the church's session and pastor to discuss the purpose of the leave and provisions for managing it and the congregation's ministry.
2. Assist the session in communicating with the congregation regarding the necessity for leave.
3. Establish and document:
  - a. the pastor's relationship and communication with the session and other church staff members;
  - b. the pastor's relationship and communication with the congregation, including the use of social media;
  - c. the time the pastor is on (paid) leave;
  - d. the process and expectations of the pastor and session/congregation for the pastor's return to the congregation, as appropriate.
4. Working with the session to provide preaching, pastoral care, and administrative support.
5. Assisting the session in listening, learning, prayer, and discernment for the planning and practice of new ways of behavior by those involved so that difficulties can be resolved.
6. Identifying assessments, counseling, discernment processes, mental health inventories, or financial audits to be required of the pastor and professionals able to provide such assessments.
7. Determining, with the approval of COM, if extensions to the initial period are warranted. If the reconciliation team believes they are, it will work with the church's leadership to determine the best and most appropriate way to provide for the pastor's compensation. The overall duration of the pastor's leave will depend on the time required for resolution of the difficulties that led to it. The effort will be carried out with all deliberate speed and with awareness of the financial obligations of the congregation and the presbytery. Any change to the terms of call must be approved by the congregation, pastor, and COM.
8. The reconciliation team will be in contact with the presbytery's Sexual Misconduct Response Team if there is a possible violation of the presbytery's Sexual Misconduct Policy which is related to the administrative leave of the pastor.
9. Any dissolution of the pastoral relationship, whether initiated by the congregation, the pastor, or the presbytery, must be done in accordance with the Book of Order.

Congregation/Session Responsibilities

When the session acts on the recommendation of the COM to relieve the pastor of their responsibilities, the session and congregation will be expected to:

1. Continue compensation, benefits, and housing for the pastor in accordance with the existing terms of call through the initial period of administrative leave. It will ordinarily pay for all other pastoral services needed during this time of leave. (As with any type of leave, the congregation may reach out to the presbytery if it needs short-term assistance with pulpit supply or moderator costs.)
2. Be in relationship with the reconciliation team to work with them concerning appropriate persons to provide pastoral services and to consider carefully its directives and behavioral expectations for the session and the congregation.
3. Have no contact with the pastor except as the terms of the leave specifically permits.

A session's or congregation's violation of the behavioral expectations established by the terms of the leave shall be reported to the COM, and the violation may be considered grounds for the establishment of an administrative commission.

Pastor's Responsibilities

When the session acts to relieve the pastor of their responsibilities, and the COM appoints a group to work with the congregation and its leaders, the pastor will be expected to:

1. Be in relationship with the reconciliation team and comply with the terms of the leave, including any requirements for assessment, counseling, discernment processes, mental health inventories, or financial audits.

2. Remain out of all church facilities and off the church's grounds, except for the manse, if applicable. If personal items need to be retrieved from church facilities, arrangements must be made through the pastor advocate.
3. Refuse to initiate or have contact with any member of the church or its staff, except for a person designated specifically by the reconciliation team to deliver mail or messages.
4. Refuse to conduct corporate worship or to engage in any form of pastoral activity (exceptions for extraordinary cases can be arranged in consultation with the reconciliation team).
5. Not attend or participate in any meetings or activities of the church.
6. Be in relationship with the pastor assigned as an advocate for support of their needs.

A pastor's violation of the behavioral expectations established by the terms of the leave shall be reported to the COM, and the violation may be considered grounds for initiation of a formal disciplinary process, in accordance with Church Discipline in the Book of Order.

#### Endnotes

1. All references to pastor or pastoral leader in this policy should be understood to include Ministers of Word and Sacrament, Commissioned Ruling Elders, or any clergy serving in a pastoral relationship, whether installed or temporary.
2. Administrative leave in response to accusations of sexual misconduct shall be administered in accordance with Church Discipline in the Book of Order and the presbytery's Sexual Misconduct Policy.
3. This policy is not intended as a disciplinary policy and is not a substitute for disciplinary actions as prescribed by the Book of Order under Church Discipline.

Resources: Presbytery of Baltimore, Presbytery of Genesee Valley, PCUSA Book of Order

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## **PRESBYTERY OF LONG ISLAND SABBATICAL LEAVE GUIDELINES**

The Committee on Ministry of the Presbytery of Long Island requires churches to grant Ministers of the Word and Sacrament, Commissioned Ruling Elders (CRE), and Certified Christian Educators a compensated Sabbatical Leave of up to three (3) months after the completion of six (6) continuous years in an individual congregation within the Presbytery of Long Island.

### **Preamble:**

Sabbatical Leave is an extension of the Biblical concept of renewal through the Sabbath day and Sabbath year. The model for Sabbatical Leave is Jesus Christ, who took time to be in prayer away from his own community of disciples on the mountain, on the road, and out on the water. Sabbatical Leave is a time of "... holy leisure, leisure that is for holy things, leisure that makes the human more human by engaging the heart and broadening the vision and stretching the soul."<sup>1</sup> Sabbatical Leave is "...a time to receive, to be nurtured, to dig deeper into yourself, your relationship with God and your own roots and stories so that you can be renewed, refreshed, and revitalized by the breath of God."<sup>2</sup>

### **Definition:**

The Sabbatical Leave for a Minister or Certified Educator is qualitatively different from an academic sabbatical, study leave, or vacation. The Sabbatical Leave frees the leader from the ongoing pressures of deadlines, pastoral duties, and being constantly on Call, and replaces that with a plan that encourages activities such as rest, travel, study, and reflection while allowing for the possibility of seizing the moment when opportunities not planned present themselves. A renewed and refreshed leader would be expected to bring new energy and insight to the life of the congregation.

The Sabbatical Leave is also for the congregation. It is an opportunity for the congregation to reflect on the whole nature and meaning of ministry and the place of the congregation in that ministry; to renew and strengthen congregational lay leadership; and to continue to grow in faith through different perspectives and preaching styles which supply preachers may bring.

### **Establishment of Leave:**

We require that a Sabbatical Leave be a part of the initial terms of Call for a Minister, CRE, or Certified Educator beginning with a congregation in the Presbytery of Long Island. Making this provision well in advance will allow ample time for the leader to plan the time away from the church as well as for the congregation to set aside funds in the budget each year to cover expenses projected for the period of Leave. In the event the Sabbatical Leave was not part of the initial Terms of Call, the Minister, CRE, or Certified Educator and Session are urged to work together with the Committee on Ministry on a proposal for Sabbatical Leave, which would be a part of the subsequent Terms of Call to be approved by the congregation. The congregation should have at least six (6) months' notice prior to the beginning of Sabbatical Leave.

<sup>1</sup> Joan Chittister, *Wisdom Distilled from the Daily: Living the Rule of St. Benedict Today*: Harper San Francisco, 1991, pg 101.

<sup>2</sup> A. Richard Bullock, *Sabbatical Planning for Clergy & Congregations*. The Alban Institute, Inc. 1998, pg 5.

## **Sabbatical Leave Guidelines**

### **Appendix A**

#### **Minister, CRE, or Educator Responsibilities**

1. The sabbatical candidate should submit a proposal to the session, through its Personnel committee, for approval at least six (6) months prior to its commencement.
2. The proposal should contain the dates, location, and general design of sabbatical time.
3. The candidate and the session, working together, should ensure the coverage of church-related responsibilities during the candidate's absence.
4. Normally, the candidate should assure the session of continued service to the church for at least one full year from the conclusion of the sabbatical, although it is recognized that calls from God do not always fall into neat patterns.
5. The candidate should submit to Committee on Ministry the session-approved sabbatical proposal at least four (4) months prior to the commencement of the Sabbatical Leave.
6. Within the (3) months of returning, the candidate should present a written overview of the sabbatical experience to the session.

#### **Session Responsibilities**

1. A sabbatical, by its nature, requires a change to the Terms of Call. Therefore, after the session has received and approved the candidate's proposal, the session must call for a congregational meeting with the minimum purpose of changing the Terms of Call.
2. After the session has approved the proposal, the session shall communicate to the congregation the importance and value to the church of a sabbatical.
3. Sabbatical Leave shall not exceed (3) months. Sabbatical Leave may be combined with vacation so that the total time away with full salary and benefits is no more than four (4) months.

#### **Committee on Ministry Responsibilities**

1. Review the sabbatical timetable and usage plan as submitted by the minister.
2. Determine who will moderate the session in the minister's absence.
3. Provide support to the session, including a moderator to the session, a list of potential supply preachers, a list of PC(USA) ministers to administer the sacraments and assurances of pastoral care in the event of an emergency or crisis.
4. Serve as a mediator in any concerns of session, educator or minister relative to the sabbatical.



**Sabbatical Leave Guidelines**  
**Appendix B**

**Addressing Financial Concerns**

One of the unfortunate realities for most ministers and churches is that the church simply cannot afford to pay for ministerial services while their pastor is away on sabbatical Leave. "Creative financing" is counseled for these circumstances. This might include some combination of the following:

1. Going it alone: using of lay preachers, Women's Sundays, Men's Sundays, Youth Sundays, etc. for pulpit supply; relying on elders, deacons, Stephen Ministers, etc. for pastoral care.
2. Hiring seminary interns or inquirers for preaching and pastoral care.
3. Making part-time, temporary supply arrangements with hospital chaplains, pastoral counselors, minister members-at-large, etc.
4. Applying for funding from the Pastor's Salary Supplement Fund.
5. Offering "mini-Sabbaticals" on a more frequent basis (e.g. six weeks sabbatical for every four years of service.)
6. Applying for Sabbath Sabbatical grant from the Board of Pensions (for churches with fewer than 200 members)
7. Providing a Sabbath reserve line item in the church budget, perhaps saving an amount equal to 1/24 of the pastor's salary for six years, to support a sabbatical in the seventh year of that minister's service.

Adopted 2/17/2009

Presbytery of Long Island - Adopted 2/17/2009  
Committee on Ministry - Updated July 2024

## Resource List: Sabbatical Information for Clergy and Congregations

### Books

#### [Clergy Renewal: Alban Guide to Sabbatical Planning](#)

This Alban Institute book, published in 2000, shows how a sabbatical is a necessary part of the spiritual growth of a congregation as well as the clergy.

*This book is available from the PRC resource center.*

#### [Pastoral Pause](#)

This Upper Room book has a publication date of 8/1/2024. It tells the story of one pastor's renewal leave and provides spiritual and practical resources such as renewal leave checklists, budget-planning tools, book lists, reflection prompts, liturgies, and devotions to equip others on their journeys.

*This book is available from the PRC resource center*

#### [Planning Sabbaticals: A Guide for Congregations and their Pastors](#)

This book was published by Chalice Press in 2019 and "draws on nearly two decades of wisdom from the Lily Endowment Clergy Renewal Program.

*This book is available from the PRC resource center.*

### PCUSA Online Resources

#### [Sabbath Sabbatical Support](#)

The Assistance Program of the Board of Pensions provides eligible ministers with a portion of the financial support they need to take a sabbatical. The grant amount is up to \$5,000.

#### [Sabbatical and Continuing Education Resources](#)

This list of continuing education opportunities, sabbatical grants, and retreat centers is from the Pittsburgh Presbytery website.

#### [Sabbaticals Are a Must for Healthy Pastors and Healthy Congregations](#)

This article from the Presbyterian Mission Agency discusses how sabbaticals are an affordable must for the health and vibrancy of ministry.

#### [Sample Sabbatical Leave Policy for Parish Ministers and Educators](#)

This sample policy comes from the Presbyterian Mission Agency.

### Other Online Resources

#### [The Center for Congregational Resources Pastoral Resources](#)

They provide for the renewal of clergy, both full-time, and bi-vocational, through a variety of educational, networking, consultations and grant offerings.

#### [Lilly Endowment Clergy Renewal Programs](#)

Lilly's programs provide opportunities for pastors to engage in a period of renewal and reflection. Here are to links with tips for applying for a Lilly grant: [What Makes a High Quality Proposal](#) and [Tips for Proposal Writing](#).

#### [Louisville Institute Grant Programs](#)

The Louisville Institute Pastoral Study Project Grant (PSP) awards grants of up to \$20,000 to support individual or collaborative study projects.

#### [Ministry Sabbatical Planning Tutorial - Congregation](#)

This list of question may be a helpful guide in developing a sabbatical plan and then communicating it to the congregation.

#### [The Pastor's Sabbatical](#)

This PDF document comes from the Pennsylvania Southeast Conference of the United Church of Christ and discusses the benefits of sabbaticals for clergy and congregations, as well as financial and other preparations to consider.

#### [The Pastor's Sabbatical and Tax Implications](#)

This article comes from the Church Law and Tax website.

#### [Sabbatical and Renewal Resources](#)

This is a list of grants and programs for clergy renewal from the Massachusetts Council of Churches.

#### [Sabbatical Leave Booklet](#)

The United Church of Christ offers this downloadable booklet which includes these topics: Theological Grounding and Relational Value, Policies and Best Practices, and Case Studies and Resources.

#### [Sabbatical Resources for Tired Pastors](#)

This article on the Patheos website has links to articles and resources related to clergy sabbaticals.

#### [What Kinds of Activities Can the Congregation Do?](#)

This excerpt from Robert C. Saler's book, *Planning Sabbaticals: A Guide for Congregations and Their Pastors*, offers advice for congregations during a clergy sabbatical.

**Committee on Nominations**  
**Stated Meeting of Presbytery - September 21, 2024**

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**Motion: To approve the following slate of candidates:**

**Second Vice Moderator**      Rev. Matthew Means, *Huntington*

**Shepherding Council**

Member at large Class of '27    Elder Barbara D'Andrea, *East Hampton*

**Committee on Ministry**

Class of '27                            Elder Richard Schneider, *Westhampton*

Class of '27                            Elder Jean Hrbek, *Setauket*

Class of '27                            Rev. Kerry Riddle, *West Islip*

**Board of Trustees**

Class of '27                            Rev. Paul Lent, *Southampton*

Class of '27                            Elder Bill Phillips, *Center Moriches*

**Personnel**

Class of '27                            Elder Gillian Plastaras, *Huntington*

**Committee on Preparation for Ministry**

Class of '27                            Elder Janice Kincaid, *Levittown/Massapequa*

Class of '27                            CRE Pat Hanly, *Mattituck*

Class of '25                            Elder Alex Lyons, *Hempstead*

**Advance Planning**

Class of '27                            Rev. Wade Pond, *Melville*

**Budget & Finance**

Class of '25                            Rev. Katie Mulligan, *Levittown/Massapequa*

Class of '27                            Elder Diane Perry, *Westhampton*

**Permanent Judicial Commission**

Class of '29                            Elder Diane Perry, *Westhampton*

**Synod Assembly Commissioners**

Elder Steve Bodden, *Deer Park*

Rev. Scott Williams, *Roosevelt*

Rev. Jim Barnum, *Retired*

**Synod Mission & Ministries Commission Member**

Rev. Marjory Roth, *Roslyn*

## Shepherding Report

## Presbytery of Long Island Stated Meeting – September 21, 2024

**Action items for the Presbytery**

**Motion:** To approve the Harassment Policy for the Presbytery (*as required in the Book of Order G-3.0106*). (*attached*)

**Motion:** To unrestrict all but \$875,000 of the previously restricted funds for New Church Development, to be used for (a) addressing financial requirements related to churches under an Administrative Commission or in transition, including legal costs and outstanding debt; (b) the mission/vision priorities of the Presbytery, as identified by the visioning team, which may include the creation of new worshiping communities; and (c) other needs as approved by the Shepherding Council.

**Items for the Presbytery:**

**Save the Date: Presbytery Day, Saturday, November 16, 9 AM-4 PM, Setauket Presbyterian Church.** Workshops have been designed to address frequent issues we hear from our churches and will include:

- Orientation to legal issues involving property use
- Intergenerational Worship
- Reimagining Sunday School and Beyond
- Older Adult Ministries
- Worship Leadership and Preaching for Elders and Lay Leaders
- Stewardship for a New Generation
- and more!

The planning team is encouraging each church to send at least two people!

**The Shepherding Council met on July 8, 2024, from 12-2 PM by Zoom. The Council's work and actions included:**

- Approving the minutes from the 5/13/24 meeting
- Report from the moderators on the approval of funds to purchase portable sound equipment for presbytery meetings that can run the Wordly translation app.
- Report from the Treasurer of the Presbytery and approval of the combination of the three mission funds in the Presbytery's investment accounts into one fund.
- Report on the PCUSA General Assembly.
- Reports from Committees and Administrative Commissions.
- An update on the Presbytery's visioning process.
- A first read of a provisional policy on assets that come into the Presbytery.
- Approval of a motion to recommend the draft Harassment Policy to the Presbytery for a vote.
- An update from the Glenwood Life Center Commission that its discernment has concluded in pursuing a sale of the building.
- Presbytery Day and the assembling of a planning team.
- Update on Episcopals and Presbyterians in Conversation (EPIC) work.

**The Shepherding Council met on September 9, 2024, from 12-2 PM in person at the Presbytery office. The Council's work and actions included:**

- Approving the minutes from the 7/8/24 meeting
- Presentation and review of the 2025 budget from the Treasurer
- Discussion of an increase in the Presbytery's portion of per capita
- Approval of a motion asking the Presbytery to unrestrict a portion of the funds designated for New Church Development (see below)
- A review of a draft Administrative Leave Policy being considered by the Committee on Ministry
- Discussion of how to support our candidates for ministry
- An update on the Presbytery's visioning process
- Approval of recommending to the Presbytery a provisional presbytery policy for assets (see below)
- Reports from Committees and Administrative Commissions
- Approval of a motion to dismiss with gratitude the Pastoral Inquiry Commission
- Discussion of Presbytery Day planning

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## DRAFT

Harassment Policy  
Presbytery of Long Island  
Adopted \_\_\_\_\_, 2024

This policy is intended to comply with G-3.0106 (*Administration of Mission*).

It is the Presbytery of Long Island's belief that God has created all people in God's own image and thus has made us equal in Christ (Genesis 1:26). The Church, through the power of the Holy Spirit, is given shape and life and is meant to reflect our relationship to one another and to God. We firmly believe that God intends all human life to have worth and dignity in all relationships. Through these relationships we are bound to serve and to respect the dignity of every human being. (F-1.0301) This respect and dignity afforded to all of God's creation is through the creation and maintenance of a safe environment within our community, free of harassment.

The Presbytery of Long Island ["Presbytery"] strives to create and maintain an environment in which people are treated with dignity, decency and respect.<sup>1</sup> When the Presbytery gathers to do its work as a council, committees, commissions, or staff, it is committed to providing an environment that is characterized by mutual trust and is safe and free from harassment, bullying, and intimidation in any form. The Presbytery will not tolerate any type of harassment of its employees, minister members, ruling elders, volunteers, or ministry partners. Through enforcement of this policy and by education of its members and employees, the Presbytery will seek to prevent, correct and discipline behavior that violates this policy.

All members and employees of the Presbytery, regardless of their role or position, are covered by and are expected to comply with this policy and to take appropriate measures to ensure that prohibited conduct does not occur. Appropriate disciplinary action will be taken against any member or employee of the presbytery who violates this policy. Based on the seriousness of the offense, disciplinary action may include removal from a role or position.

### General Harassment

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<sup>1</sup> See the Presbyterian Church (USA) Standards of Ethical Conduct:  
[https://www.pcusa.org/site\\_media/media/uploads/oga/publications/ethical-conduct.pdf](https://www.pcusa.org/site_media/media/uploads/oga/publications/ethical-conduct.pdf)

As used in this policy, the term "harassment" includes sexual harassment as well as unwelcome conduct toward an individual because of the individual's sex, race, color, national origin, ancestry, age, religion, gender, disability, sexual orientation, citizenship, or any other legally protected characteristic.

Any action may be considered harassing if it:

1. creates a hostile, intimidating or offensive work environment;
2. unreasonably interferes with an employee's or Presbytery member's work performance;  
or
3. adversely impacts an individual's employment or volunteer opportunities.

Examples of harassment that may violate this policy include:

- Oral or written (including digital) communications that contain offensive name-calling, jokes, slurs, negative stereotyping, or threats. This includes comments or jokes that are distasteful or targeted at individuals or groups based on sex, race, color, national origin, ancestry, age, religion, gender, disability, sexual orientation, citizenship, or any other legally protected characteristic.
- Nonverbal conduct, such as staring, leering and giving inappropriate gifts.
- Physical conduct, such as assault or unwanted touching.
- Visual images, such as derogatory or offensive pictures, cartoons, drawings or gestures. Such prohibited images include those in hard copy or electronic form.

#### Sexual Harassment

Sexual harassment "Sexual harassment" means unwelcome sexual advances, unwelcome requests for sexual favors, unwelcome physical contact of a sexual nature or unwelcome verbal or physical conduct of a sexual nature. Sexual harassment includes conduct directed by a person at another person of the same or opposite gender. Unwelcome verbal or physical conduct of a sexual nature includes but is not limited to the deliberate, repeated making of unsolicited gestures or comments of a sexual nature; the deliberate, repeated display of offensive sexually graphic materials which is not necessary for business purposes; or deliberate verbal or physical conduct of a sexual nature, whether or not repeated, that is sufficiently severe to interfere substantially with an employee's work performance or to create an intimidating, hostile or offensive work environment.

#### Reporting Procedure

Employees, members, ruling elders, volunteers, or ministry partners who, in the course of the work of the Presbytery, feels harassed or subject to discriminatory employment practices should immediately report the matter to the Stated Clerk, preferably in writing. If the complaint of



harassment to the Stated Clerk is not appropriate, the complaint must be lodged with the moderator of the Personnel Committee.

Reports of Sexual Abuse, which is defined by D-7.09 of the Church Discipline section of the Book of Order as sexual conduct in relation to any person under the age of eighteen years or anyone without the capacity to consent, or any person when the conduct includes force, threat, coercion, intimidation, or misuse of ordered ministry or position, should follow the procedure outlined in the Church Discipline Section of the Book of Order and any Sexual Misconduct Policies of the Presbytery. Reports of this nature shall be reported to the Stated Clerk and any other authorities required by mandatory reporting laws.

Upon receipt of a report of harassment or discrimination, an investigation will be initiated by the Stated Clerk. This investigation will be handled discreetly and confidentially. The purpose of the investigation is to verify that such conduct is occurring or has occurred and to take steps to ensure that such conduct does not continue. After investigation, any Employee/Volunteer that has been found to have engaged in unlawful or prohibited harassment or conduct will be subject to disciplinary action, up to and including removal from a role/position or termination of employment. Neither the Church nor the Presbytery will retaliate against anyone for making a harassment or discrimination complaint, even if no determination is made that harassment and/or discrimination has occurred. However, anyone who knowingly makes a false claim or knowingly provides false information in the course of an investigation will be subject to disciplinary action, up to and including removal from a role/position or termination of employment.

#### Review

This policy shall be reviewed annually by the Shepherding Council and reported to the Presbytery at the second meeting of the year.

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**Stated Meeting of the Presbytery of Long Island September 21, 2024**Provisional Presbytery Policy for Assets

for review by the Presbytery at its meeting on 9.21.24

**Enduring Witness Fund**

*"God created human beings; he created them godlike, reflecting God's nature. God blessed them: 'Prosper! Reproduce! Fill Earth! Take charge! Be responsible...'"*  
(Genesis 1:28 The Message)

*"From everyone to whom much has been given, much will be required."*  
(Luke 12:48)

*"Think of us this way, as servants of Christ and stewards of God's mysteries. Moreover, it is required of stewards that they be found trustworthy."*  
(I Corinthians 4:1-2)

## Introduction/Theological Statement

As servants and stewards laboring in the vineyard known as "The Presbytery of Long Island," this provisional policy will be guided by scriptural values of community and covenant, prioritizing building congregational vitality, dismantling structural racism, eradicating systemic poverty, and demonstrating reparative action for marginalized peoples. This policy and any future changes to this policy will be grounded in the principles of accessibility, transparency and equity, in maintaining our commitment to one another as a connectional church.

This provisional policy may be adjusted as necessary by action of the Shepherding Council at any of its stated meetings in order to remain faithful, effective, and relevant to the vision, mission and ministry needs of the Presbytery of Long Island.

Recognizing the Presbytery of Long Island is actively engaging in a season of discernment to clarify its stated purpose, mission, and values, this provisional policy should be adjusted in order to remain aligned with any outcome of this discernment.

## How funds come in

- A. Net proceeds from the sale of former church real property after payment of any outstanding debt (including debt to the Presbytery), closing expenses, or temporary operating expenses;
- B. Cash and other assets held by closing ministries;
- C. Funds from congregations that separate from the Presbyterian Church (USA) and agree to financial arrangements with the Presbytery of Long Island;
- D. Current funds and accounts that are identified as available and appropriate instruments for the Enduring Witness Fund; and
- E. Designated gifts made to the Enduring Witness Fund by individuals, or from congregations that sell/divest of property and assets and choose to tithe the proceeds.
- F. Net cash flow from any development joint venture/ground/leases

- G. Remainders following necessary/required expenditures, i.e. attorneys fees; preparations of buildings for sale; other assets that need perpetual care, i.e. Cemeteries; deferred maintenance; etc.

#### How funds are allocated

- At least 40% to the Enduring Witness fund
- At least 10% to the operational budget
- At least 10% to reparative justice
- At least 10% to mission ministry (in conversation with a dissolving congregation, including local mission/ministry previously supported by that congregation) for approval by the Shepherding Council
- The allocation of the remaining 30% to be recommended by the Budget & Finance Committee for approval by the Shepherding Council, utilizing one of the previous designations or another identified need and taking into consideration:
  - Immediate and long-term needs to support the vitality of the presbytery and its member congregations
  - Availability of other funds to support operational and missional ministries
  - Opportunities for the value of the income to grow over time

#### Management of Enduring Witness Fund

The administration of the Enduring Witness Fund shall be as follows:

- 1) The fund shall be managed as a presbytery designated, temporary restricted fund. Designated funds are established for a specific purpose. Changes to the purpose can be approved only by the presbytery.
- 2) Money in the fund will be kept in a separate investment account that meets the general investment guidance of the Board of Trustees.
- 3) Day-to-day oversight, statement retention, fund holder relations, and reporting of the funds will be the responsibility of the Presbytery Treasurer, Executive Presbyter, and the Budget and Finance Committee.
- 4) Administrative oversight of additions to the fund and distributions from the fund will be managed by the Presbytery Treasurer.
- 5) All interest and dividends will be added to the principal as earned.
- 6) A report of all activity of the fund will be provided to the presbytery at least annually.

#### Procedures for Expenditures from the Enduring Witness Fund

- 1) Up to 25% of the fund principal may be distributed each calendar year.
- 2) No single request may be for more than 10% of the available fund principal for that calendar year.
- 3) Requests for disbursements from the fund may be initiated by the Enduring Witness Fund Evaluation Team

#### Distribution of funds

An Enduring Witness Fund Evaluation Team will be comprised of at least one member of The Presbytery Board of Trustees, The Moderator Team, The Shepherding Council; two at-large

members of Presbytery congregations, nominated by the Nominating Committee and elected by the presbytery; and the Executive Presbyter, Stated Clerk, and Treasurer will be members ex officio. Members of the Enduring Witness Fund Evaluation Team will serve three-year terms, eligible for two consecutive terms.

Applications will be received at the end of the first and third quarter each calendar year and will be reviewed (for revision, acceptance or rejection) by the Enduring Witness Fund Evaluation Team. Emergency applications may be received by the Enduring Witness Fund Evaluation Team as deemed necessary by the team.

The Enduring Witness Fund Evaluation Team will review applications for one-time Grants from a local Session (or Sessions) or other suitable governing body that will measurably advance its values of building congregational vitality, dismantling structural racism, eradicating systemic poverty, and demonstrating reparative action for marginalized peoples.

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