

**Presbytery of Detroit
Minutes of the Stated Meeting
September 27, 2022**

The Presbytery of Detroit convened with prayer and a land acknowledgment in a stated meeting at 4:01pm at Westminster Presbyterian Church of Detroit. The meeting was moderated by Rev. Jasmine Smart. Stated Clerk Rev. Marianne Grano served as recording secretary.

The Moderator declared the presence of a quorum.

The Moderator appointed Elder Bob Beck Assistant to the Stated Clerk.

The Moderator welcomed all new ministers and commissioners.

Rev. Karen Stunkel welcomed the Presbytery on behalf of the host church.

Upon motion of Elder Rosy Latimore, Presbytery approved the following as Omnibus #1:

- Adopt the docket as presented.
- Excuse all continuing minister and elder members of Presbytery who have asked to be excused.
- Seat all eligible corresponding members (Rev. Chip Hardwick, Miami Valley Presbytery)
- Approve the special standing rules for hybrid meetings.

The vote by secret electronic ballot was tallied as followed:

Yes: 27

No: 0

Motion carried.

The Stated Clerk presented hybrid meeting instructions.

Report from the Synod of the Covenant: Rev. Chip Hardwick, Synod Executive, reported that the Synod had awarded scholarships to students, and that the Synod would be offering a workshop regarding change and new ideas in ministry at the upcoming Synod retreat. Rev. Chip Hardwick announced that Rev. Lindsay Anderson had been hired to assist in the Synod's outreach to communities of color.

Report from Living Waters for the World: Kendall Cox reported from this Presbytery affiliated organization that 800 million of God's children did not have clean water. Sometimes the water even would have worms in it. Living Waters was working to address the need for clean water. Part of this ministry included health education and handwashing. The Presbytery was invited to greater participation in this ministry.

Report from Associate Executive Presbyter: Elder Charon Barconey reported that although the

Presbytery did not currently have a Head of Staff, Jesus Christ was the Head of the Presbytery. Elder Barconey reported that eleven congregations had joined the Vital Congregations Initiative. Elder Barconey continued asking each congregation: (1) what is God calling us to do today? (2) what do we have the energy to do? (3) what are we willing to risk for the sake of the Gospel? Elder Barconey had been serving on the Presbytery staff for fifteen years, and her favorite part was going to congregations on Sunday morning. She worshiped with Calvin East and met for Bible study and worship this year, and also worshiped recently with Rosedale Gardens, celebrating the theme Hope Begins Here.

Report from Thika Workgroup: Elder Tim Ngare reported that the Northern Kenya had shut down during COVID-19 and the workgroup was gearing up to begin work building wells once more. A letter from Thika Presbytery would be included in the Stated Clerk's report.

Report from General Assembly Commissioners: Rev. Jasmine Smart shared that Rev. Jenny Saperstein had preached for General Assembly and musicians from Ann Arbor had also assisted in leading worship. Rev. Smart shared the major actions of the General Assembly including approval of new Rules of Discipline in the Book of Order. Rev. Charles Sadler reported that he had served on the Bills and Overtures Committee, particularly the Policies and Procedures Subcommittee. Rev. Bethany Peerbolte reported that she served on the Committee for Theology and Education and that they were beginning the work of writing a new confession.

Worship: The Assembly celebrated worship. Rev. Samuel An preached on Luke 14:25-27, 15:1-2, with the theme "Give All You Have?" Comparing and contrasting Christ's giving-all model with the Panera Cares giving-what-you-can model, Rev. An challenged the Presbytery to surrender every aspect of our lives to Christ. Rev. Lindsay Anderson led the prayers of the people. Moderator Jasmine Smart and Vice Moderator Kevin Smith also assisted in leading worship. Dalos Grobe of Detroit-Westminster offered stirring music.

The assembly recessed for dinner.

The assembly re-opened with prayer. The Moderator shared several logistical details, and the Stated Clerk reviewed voting instructions.

Littlefield-Dearborn Administrative Commission: Elder Wendy Beck reported on behalf of the Commission. **Appendix A.** On behalf of the Commission, Elder Wendy Beck moved that Presbytery dissolve the congregation as of today's date, September 27, 2022, and transfer the members to Cherry Hill Presbyterian Church or another congregation upon request. The vote by secret electronic ballot was tallied as followed:

Yes: 71

No: 1

Motion carried.

On behalf of the Commission, Elder Wendy Beck moved that Presbytery approve the transfer of the Littlefield PC property, legally described as LOTS 438 AND 491 ROBERT OAKMAN LAND

CO's AVIATION FIELD SUB NO. 1 of the City of Dearborn, to the Presbytery so it can continue to be insured. (Trustees and COM have concurred with this motion.) The vote by secret electronic ballot was tallied as followed:

Yes: 74
No: 1

Motion carried.

On behalf of the Commission, Elder Wendy Beck moved that Presbytery approve the sale of the Littlefield PC property, legally described as LOTS 438 AND 491 ROBERT OAKMAN LAND CO's AVIATION FIELD SUB NO. 1 of the City of Dearborn, at fair market value, which will be finally determined by Trustees. (Trustees and COM concur in this motion). The vote by secret electronic ballot was tallied as followed:

Yes: 74
No: 0

Motion carried.

The Vice Moderator, Kevin Smith, moderated this portion of the meeting.

Treasurer's Report: Treasurer Mike Gaubatz presented the report. **Appendix B.** The Treasurer reported that the congregations of the Presbytery had given generously to the various Special Offerings, over \$150,000 over the past year. The Treasurer stated he would provide a more detailed report regarding what organizations the Special Offerings would support.

Trustees' Report: Rev. Kara Hildebrandt reported on behalf of the Trustees. **Appendix C.** Rev. Hildebrandt asked the Treasurer to report on the Audit. The Treasurer noted that the Audit Report gave the Presbytery a "clean bill of health" and highlighted the division of financial duties within the Presbytery as liability-limiting practices. **Appendix D.**

On behalf of the Trustees, Rev. Hildebrandt moved to adopt the audit report. The vote by secret electronic ballot was tallied as followed:

Yes: 78
No: 1

Motion carried.

Rev. Hildebrandt reported Presbytery assets had taken an 11% hit over the past year.

Report of the Committee on Nominations: Elder Rosy Latimore presented for the Committee on Nominations. On behalf of the Committee, Elder Latimore nominated the following for election to the Planning and Visioning Team:

Class-23, Rev Charles Sadler 11, Royal Oak Starr

Class-24, Rev Julie Delezenne, Warren First

The vote by secret electronic ballot was tallied as followed:

Yes: 71

No: 1

Motion carried.

Elder Latimore shared that the written report included descriptions of the various teams and committees and an endorsement form.

Report of the Coordinating Cabinet: Elder Bunch reported on behalf of the Coordinating Cabinet. **Appendix E.** On behalf of the Cabinet, Elder Bunch moved that Presbytery:

After consultation with Trustees and Committee on Ministry, amend the Bylaws of the Presbytery of Detroit, Article IX (Pastoral Committees and Teams), section 1 (Committee on Ministry), subsection c (Authority to act on behalf of the Presbytery) by striking out the current item iii and inserting in its place the following:

iii. Appoint administrative commissions of the Presbytery for the following purposes: (1) to ordain or install teaching elders; (2) to visit congregations and inquire into and settle difficulties therein in accordance with G-3.0109b(5); (3) to take all steps necessary to assist with a congregation's discernment, to execute the dismissal, merger, consolidation, or dissolution of the congregation, including corporate matters, and to make recommendations to the Presbytery regarding the assets of the congregation. Commissions appointed under (2) or (3) above may be given authority to assume original jurisdiction of a Session if the Session so requests, or if the Committee on Ministry determines, after a thorough investigation and after full opportunity to be heard has been accorded to the Session, that the Session is unable or unwilling to exercise its authority. Commissions may be appointed under (3) above only if both the Committee on Ministry and the Trustees of the Presbytery agree on the powers and the membership of the commission.

The current Article IX(1)(c) reads as follows: "iii. Appoint administrative commissions to install, or to ordain and install, teaching elders to pastoral relationships."

Rationale: This amendment is being presented in order to appoint Administrative Commissions when congregations find themselves in difficult circumstances between Presbytery meetings. In the past, part of the problem with congregations that are struggling or discerning their future is that there is no committee, ministry team, or individual empowered to address issues quickly. The amendment seeks to redress that recurring problem by allowing the Constitutional vehicle for these situations, Administrative Commissions, to be appointed without a Presbytery meeting. At the same time, the Amendment limits the power of the Committee on Ministry in creating these Commissions in two ways: (1) the Session has to concur or request an Administrative Commission if the congregation is experiencing disorder or seeking discernment as to its future, or Committee on Ministry has to make a thorough inquiry before appointing a Commission. If a congregation is discerning its future, Trustees also have to concur in the action to appoint an Administrative Commission.

The vote by secret electronic ballot was tallied as followed:

Yes: 71
No: 8

Motion carried by the required two thirds.

On behalf of the Cabinet, Elder Bunch moved that Presbytery approve the following meeting dates for 2023: January 28, time TBD, installation service and meal; February 25, 9am, Hybrid; May 23, 4pm, Hybrid; September 26, 4pm, Hybrid; November 18, 9am, Hybrid.

The vote by secret electronic ballot was tallied as followed:

Yes: 73
No: 3

Motion carried.

On behalf of the Social Justice Ministry Team, Rev. Gretchen Denton moved that Presbytery approve the concurrence of Social Justice Ministry Team's support of the Hunger Ministry annual grant request through HAA. The vote by secret electronic ballot was tallied as followed:

Yes: 73
No: 1

Motion carried.

Elder Suzanne Lewand reported on behalf of Presbytery Operations that the separation agreement with Rev. Flo Barbee-Watkins had been finalized and that Operations and Strategic Planning were working to develop a job description for an Acting Head of Staff. **Appendix F**.

Elder Rosy Latimore moved that the moderator, in coordination with the Committee on Nominations of the Presbytery of Detroit, select three people whose committee or any individual which was not involved with the approval of \$10,000 separation payment given to Rev. Dr. Floretta Barbee-Watkins after her resignation, to analyze and audit the why and how of this transaction for proper procedure/complete transparency and to report its findings to this Presbytery no later than January 2023. Following discussion, the vote by secret electronic ballot was tallied as followed:

Yes: 38
No: 34

Motion carried.

Strategic Planning Committee: Rev. Kara Hildebrandt reported for the Committee that Strategic Planning Committee had held seven listening sessions regarding the mission and vision of the

Presbytery. Following these listening sessions, the following draft statements were presented for information:

Vision:

Empowering collaborative community in service of Christ.

Mission:

Relying on the Holy Spirit, we follow God by unmasking idolatries in Church and culture, listening to the voices of people long silenced, empowering congregational vitality, confronting structural racism, and responding to systemic poverty.

Committee on Preparation for Ministry: On behalf of the Committee, Rev. Jim Faille moved to elect the following as Ordination Exam Readers Fall 2022: Rev. Jim Faile, Rev. Alexander Haines, Elder Stefanie Lewis, Rev. Paul Stunkel. **Appendix G.** The vote by secret electronic ballot was tallied as followed:

Yes: 73

No: 1

Motion carried.

Committee on Ministry: Rev. Melissa Allison reported for the Committee. **Appendix H.** Rev. Allison moved to enroll Rev. Alexander Haines as a member of Presbytery per the Formula of Agreement. Motion carried by unanimous consent.

Rev. Melissa Allison moved on behalf of the Committee to approve the following calls and contracts:

Designate Pastor Call with the **Rev. Kathy Nealand** and **First Presbyterian Church of Mount Clemens** effective August 1 2022. Total Effective Salary: \$60,000; Total Benefits: \$29,790; Reimburse Expenses: \$2,500; Total Cost to the Church \$82,290; Moving Expense up to \$10,000; 4Weeks Vacations (including 4 Sundays); 2Weeks Study leave (included 2 Sundays); Church to pay and allow pastor to attend Transition in Ministry Workshop.

Designate Pastor Call with the **Rev. Kimberly Secrist Ashby** and **First Presbyterian Church of Saline** effective September 27th 2022; Total Effective Salary: \$76,500; Total Benefits: \$35,604 Reimburse Expenses: \$5230; Total Cost to the Church \$117,334; Moving Expense up to \$6,250 5Weeks Vacations (including 5 Sundays); 2Weeks Study leave (included 2 Sundays). Church to pay and allow pastor to attend Transition in Ministry Workshop. Motion carried by unanimous consent.

On behalf of the Committee, Rev. Allison moved the following stated supply, interim, CRE, and parish associate contracts:

The Supply Pastor contract between **Starr Presbyterian Church** and **Rev. Charles Sadler** effective April 14 2022 through January 1st 2023. 10 Hours per week; Total Effective Salary:

\$16,000; Benefits (Social Security Reimbursements 7.65% of Effective): \$ 1,2224; Reimburse Expenses: \$500 Study Leave, \$816.60 Professional Expenses. Total Cost to the Church \$18,540.60. 4 Vacations (including 4 Sundays); 2 Weeks Study leave (included 2 Sundays). Church to pay and allow pastor to attend Transition in Ministry Workshop.

The renewal of Commissioned Ruling Elder Contract with the **Ruling Elder Kathleen Mackie** and **Rosedale Gardens Presbyterian Church of Livonia** for a period of one-year effective May 18th 2022; Total Effective Salary: \$61,200; Total Benefits: \$10,970; Reimburse Expenses: \$0; Total Cost to the Church \$73,170; 4 Weeks Vacations (including 4 Sundays); 2 Weeks Study leave (included 2 Sundays); Church to pay and allow pastor to attend Transition in Ministry Workshop.

The renewal of Stated Supply Contract with the **Rev. Gregory Bryant** and **Calvary Presbyterian Church of Detroit** for a period of one-year effective March 14th 2022. Total Effective Salary: \$49,128; Total Benefits: \$21,937; Reimburse Expenses: \$3090; Total Cost to the Church \$74,155. 5 Weeks Vacations (including 4 Sundays) 3 Weeks Study leave (included 2 Sundays). Church to pay and allow pastor to attend Transition in Ministry Workshop.

The Interim contract between **First Presbyterian Church of Dearborn** and the **Rev. Jim Faile** for a period of one year beginning May 1, 2021. Total Effective Salary: \$72,000 Total Benefits: \$32, 148 Reimburse Expenses: 0 Total Cost to the Church \$104, 148. 4 Weeks Vacations (including 4 Sundays), 2 Weeks Study leave (included 2 Sundays), Church to pay and allow pastor to attend Transition in Ministry Workshop.

The Interim contract between **Grosse Ile Presbyterian Church** and the **Rev. David Montgomery** for a period of one year beginning September 1st 2022. Total Effective Salary: \$86,250 Total Benefits: \$38,363 Reimburse Expenses: \$6332 Total Cost to the Church \$130,950 4 Weeks Vacations (including 4 Sundays) 2Weeks Study leave (included 2 Sundays) Church to pay and allow pastor to attend Transition in Ministry Workshop.

The Interim contract between **Kirk in the Hill Presbyterian Church of Bloomfield** and the **Rev. Andrew MacDonald** for a period of one year beginning August 1st 2022. Total Effective Salary: \$131, 500 Total Benefits: \$59, 860 Reimburse Expenses: \$8,640 Moving Expenses \$6,000 Total Cost to the Church \$206,000. 4 Weeks Vacations (including 4 Sundays) 2Weeks Study leave (included 2 Sundays). Church to pay and allow pastor to attend Transition in Ministry Workshop.

The Supply Pastor contract between **Jefferson Avenue Presbyterian Church of Detroit** and the **Rev. Dr. Robert Agnew** effective August 1st 2022 for a period of six months. 19 hours per week. Total Effective Salary: \$59,000 Total Benefits: \$0 Reimburse Expenses: \$1,000 Total Cost to the Church \$60,000. 2 Vacations (including 2 Sundays). 2 Weeks Study leave (included 2 Sundays). Church to pay and allow pastor to attend Transition in Ministry Workshop.

Motion carried by unanimous consent.

On behalf of the Committee, Rev. Allison moved approval of the following dissolutions:

1. The dissolution agreement between **Jefferson Avenue and Rev. Matthew Nickel** effective July 24, 2022. Terms of the dissolution include payments of Salary, Equity Allowance, Board of Pension Coverage, and SECA through October 31st 2022. Provide use of the manse through August 31st 2002. Moving expenses up to \$4,000

2. The dissolution agreement between **Grosse Point Memorial Church and Rev. Sarah Godbehere** effective August 22, 2022. Terms of the dissolution include payments of unused vacation time \$4,477.83.

Motion carried by unanimous consent.

On behalf of the Committee, Rev. Allison moved approval of the following installation commission:

Approve the Installation Commission to install **First Presbyterian Church of Ann Arbor**. on Sunday, September 18, 2022 at 2:00 p.m., members of the Commission are Moderator Rev. Jasmine Smart, Teaching Elders Rev. Mary Elizabeth Prentice-Hyers (member at-large) and Rev. Deborah Forger (member at-large), and Ruling Elders Kevin Smith (Warren, First) and Jim Clark (Ann Arbor First) [or alternate Carol Downton (Ann Arbor First), if needed].

Motion carried by unanimous consent.

On behalf of the Committee, Rev. Allison moved approval of the following administrative commission:

That the Presbytery Detroit form an Administrative Commission with the following function, powers, and responsibilities:

Function:

The commission shall visit Milford Presbyterian Church which has been reported to be affected with disorder and inquire into and settle the difficulties therein. (G-3.0109b(5))

Powers:

The commission shall assume original jurisdiction of the existing Session if the commission determines that the Session is unable or unwilling to exercise its authority and manage its affairs wisely (G-3.0303e). The commission shall report its action to assume original jurisdiction to the next stated meeting of the Presbytery of Detroit.

Responsibilities:

The commission shall work with the Session and congregation to resolve the conflict and power struggles.

The commission shall, if needed, contract with a consultant to assess the conflict and assist in the resolution of the conflict.

The commission shall cooperate with the Committee on Ministry as COM seeks to secure transitional pastoral leadership for Milford Church.

The commission shall review the policies, procedures, and personnel practices of Milford Church, and work with the congregation to revise, up-date, and develop appropriate policies. The commission shall review the structure of the Session and committees, working with the congregation to develop a workable structure with appropriate term limits and systematic rotation.

The commission shall provide education and training to develop leaders who have knowledge of Presbyterian process and procedures, skills in decision-making, and understand the role of leadership within the congregation.

The commission shall provide opportunities for members of the church to speak to the commission.

The existing Session of Milford Church shall not make any decisions regarding policy, procedures, or personnel until such time as the Administrative Commission can review and advise on the current conflict and power struggles within Milford Church. The members will include Rev. Bryan Smith, Rev. Marjorie Wilhelmi, Rev. Alexander Haines, Elder Mark Dunning, Elder Dana Stonebrook, and Edler Debbie Lennis.

The vote by secret electronic ballot was tallied as followed:

Yes: 75

No: 2

Motion carried.

On behalf of the Committee, Rev. Allison moved the following transfers:

1. Transfer of membership of **Rev. David Montgomery** from the Presbytery of **Maumee Valley** to Presbytery of Detroit
2. Transfer of Membership of **Rev. Andrew McDonald** from **Presbytery of Western Reserve** to Presbytery of Detroit.
3. Transfer of Membership of **Rev. Kathy Nealand** from **Lake Michigan** to the Presbytery of Detroit
4. Transfer of Membership of **Rev. Kimberly Ashby** from **Baltimore Presbytery** to the Presbytery of Detroit.
5. Transfer of Membership of **Rev. David Prentice-Hyers** from **Holston** to the Presbytery of Detroit.
6. Transfer of Membership of the **Rev. Nate Phillips** from Detroit Presbytery to Presbytery of **New Castle**.

Motion carried by unanimous consent.

On behalf of the Committee, Rev. Allison moved the following transfers to at-large:

1. Move Rev. Matthew Nickel's membership to member at large with the Presbytery of Detroit.

2. Move Rev. Sarah Godbehere's membership to member at large with the Presbytery of Detroit. Approve an Administrative Commission with power to assume original jurisdiction over the Session of Milford Presbyterian Church if necessary, in response to a report of disorder (full motion on Paper I).

Motion carried by unanimous consent.

On behalf of the Committee, Rev. Allison moved that Presbytery approve a 5 percent increase to the Minimum Terms of the Call in the Presbytery of Detroit for 2023. Following discussion, the vote by secret electronic ballot was tallied as followed:

Yes: 74

No: 5

Motion carried.

On behalf of the Committee, Rev. Allison moved that Moderators fee be increased to \$150.00 for the first two hours of the Session or Congregational meeting for 2023. If the meeting goes beyond two hours, the additional fee is \$50.00 additional hour. This includes mileage. Following discussion, the vote by secret electronic ballot was tallied as followed:

Yes: 77

No: 2

Motion carried.

On behalf of the Committee, Rev. Allison moved that the Pulpit Supply Fee be raised to \$200.00 for 2023 with an additional \$50.00 for each additional service held on the same day or when multiple trips to the church are needed to prepare recorded messages, etc. This includes mileage. Following discussion, the vote by secret electronic ballot was tallied as followed:

Yes: 75

No: 2

Motion carried.

Stated Clerk's Report: The Clerk's Report was presented. **Appendix I.**

Rev. Ed Koster raised a point of order regarding Committee on Ministry approval of property transactions. The Clerk shared that the Bylaws had been amended in 2021 to give the Committee on Ministry joint authority with Trustees to approve property transactions.

Elder Smith moved that Presbytery approve the following as Omnibus #2:

1. Approve the reports of the Administrative Commissions. **Appendix J.**
2. Approve the Equalization of Elders for 2022-2023. **Appendix K.**

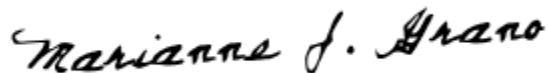
The vote by secret electronic ballot was tallied as followed:

Yes: 65

No: 1

Motion carried.

The meeting adjourned with a prayer of benediction at 7:55pm.

A handwritten signature in cursive script that reads "Marianne J. Grano".

Marianne Grano, Stated Clerk

ATTACHMENT ONE: THE ROLL

APPENDICES:

Appendix A, Report of the Dearborn-Littlefield Administrative Commission

Appendix B, Treasurer's Report

Appendix C, Trustees' Report

Appendix D, Audit Report

Appendix E, Coordinating Cabinet Report

Appendix F, Operations Report

Appendix G, Committee on Preparation for Ministry Report

Appendix H, Committee on Ministry Report

Appendix I, Stated Clerk's Report

Appendix J, Administrative Commission Reports

Appendix K, Equalization of Elders

ATTENDANCE ROLL 9/27/22 PRESBYTERY MEETING

COORDINATING CABINET

	Dave	Bunch	Coordinating Cabinet
	Dennis	Delezenne	St Timothy/Livonia
	Jasmine	Smart	Kirk in the Hills
	Kevin	Smith	First Warren
	Adam	Delezenne	Antiracism Special Committee
	Rosy	Latimore	First Pres
	Suzanne	Lewand	Operations team
	Stefanie	Lewis	Hope Presbyterian Church
	Joan	Lockard	PWPD
	Charles J	Sadler	Presbyterian Men

CORRESPONDING MEMBER

	Adrienne	Adams	The Synod of the Covenant
	Chip	Hardwick	The Synod of the Covenant
	Joelle	Jarrait	Certified Christian Educator

CRE

	Joshua	Archev	Crossroads Presbyterian
	Ruth	Azar	The Second Mille Center of Detroit
	Charon	Barconey	AEP, Presbytery of Detroit
	Nancy	Bass	Celtic Cross Presbyterian
	Tom	Brenner	Drayton Presbyterian
	Joelly	CHIANGONG	Park United Presbyterian Church
	Caleb	Jones	St. John's Presbyterian Church
	Kathleen	Mackie	Rosedale Gardens
	Jennie	Macy	First Presbyterian Church of Northville
	Bobi	Tallinger	Kirk in the Hills
	Bruce	Thomson	First Presbyterian

PAST MODERATOR

	Kent	Clise	Pastor Emeritus-Retired
	Keith	Geiselman	First Presbyterian Church of Ypsilanti
	Carol	Hylkema	Former Littlefield Church

POD STAFF

	Kudla	Tanya	
	Leight	Sarah	
	Matu-Ngare	Unah	

TEACHING ELDER

	Nathan	Achterhof	St Paul's Presbyterian Church
	Robert	Agnew	Jefferson Avenue Presbyterian Church
	Samuel	An	New Hope Church
	Linda A	Anderson	First Presbyterian church of south Lyon
	Lindsey	Anderson	Love Rising Lutheran Church
	Ashley	Ashley	First Presbyterian Church of Plymouth
	Craig	Aue	Member at Large
	Michael	Beckman	Kirk of Our Savior
	Megan	Berry	First Presbyterian Church

	Emily	Campbell	First Presbyterian Church of Plymouth
	Isaac	Chung	Lake Shore Church
	linda	cochran	First Northville
	Keith	Cornfield	Calvary Presbyterian
	Roxie	Davis	First Presbyterian Church, Port Huron
	Beth	Delaney	Southminster Taylor
	Julie	Delezenne	First Presbyterian Church of Warren
	Gretchen	Denton	Social Justice and Peacemaking
	Melissa	DeRosia	Ann Arbor Westminster
	Anders	Edstrom	Greenfield Presbyterian Church
	Rev. Edwin	Estevez	Kirk in the Hills
	Jim	Faile	First Dearborn and CPM
	Sarah	Godbehere	POD
	Marianne	Grano	Stated Clerk, Presbytery of Detroit
	Adam	Grosch	Lake Shore Church
	Alexander	Haines	First Presbyterian Church of Howell
	Christina	Hallam	Northminster Presbyterian Church
	Dan	Heaton	FPC-Troy
	Gale	Hebel	St Thomas Community Presbyterian
	Ruthanne	Herrington	Jackson First Presbyterian Church
	Kara	Hildebrandt	Lincoln Park Presbyterian Church
	Patricia	Jacobs	University Presbyterian Church
	Michelle	James	Faith Community Presbyterian Church
	Kevin	Johnson	Michigan Black Presbyterian Caucus
	John	Judson	First Presbyterian
	Eddie	Jusino	
	Kenneth	Kaibel	Belleville Presbyterian Church
	Laura	Kelsey	First Presbyterian Church
	Edward	Koster	HR
	Ben	Larson-Wolbrink	Northbrook Presbyterian
	Esther	Lee	Korean Presbyterian Church of Metro Detroit
	Jeff	Lincicome	Memorial
	Hannah	Lundberg	First Presbyterian Church, Ann Arbor
	Julie	Madden	First Presbyterian Church Birmingham
	Mark	Mares	First Presbyterian Church
	Tim	Marvil	Allen Park
	Theda	McBryde	Garden City Presbyterian Church
	Rev. Dr. Andrew	McDonald	Kirk in the Hills
	Scott	Miller	Drayton Presbyterian Church
	David	Montgomery	Grosse Ile Presbyterian Church
	Kathy	Nealand	First Presbyterian of Mount Clemens
	Neeta	Nichols	Honorably Retired
	Thomas	Oxtoby	Retired Minister
	john	pavelko	Retired
	Bethany	Peerbolte	First Birmingham
	Mark	Phillips	Cherry Hill Presbyterian Church
	Scott	Phillips	First Presbyterian Church of Brighton

	Joel	Puntigam	St Timothy Presbyterian Church
	Philip	Reed	Grosse Ile Presbyterian Church
	Renee	Roederer	Michigan Nones and Dones/Community Chaplaincy
	Bre	Ryan	Lakeshore Presbyterian
	Charles	Sadler	Starr Presbyterian Church
	John	Sanderford	First Presbyterian Ch
	Jennifer	Saperstein	Northside Presbyterian Church Ann Arbor
	Anne	Schaefer	Presbytery
	Kelsey	Sorge	Kirk in the Hills
	Jacqueline	Spycher	First Presbyterian Church of Northville
	Karen	Stunkel	WCO Detroit
	Barbara	Swartzel	Hope Presbyterian
	Hotek	Tan	Taiwanese Community Fellowship Ann Arbor
	Dana	Wilmot	Community P.C. Waterford
NON-VOTING GUEST			
	Ruth	Azar	CRE - Second Mile
	Kendall	Cox	Living Waters for the World
	Michael	Gaubatz	POD Treasurer
	Robyn	Hudgins	CPM, theology student
	Scott	Matthews	Second Mile

**Final Report of the Administrative Commission for
Trumbull Avenue Presbyterian Church
to the Presbytery of Detroit
May 24, 2022**

The Administrative Commission for the Trumbull Avenue Presbyterian Church was elected by the Presbytery of Detroit on July 13, 2021. The AC was tasked with helping the church discern how to conclude its ministry as a congregation and to assist them in taking the necessary steps toward dissolution.

On February 26, 2022, upon the recommendation of the Administrative Commission, the Presbytery of Detroit took action to formally dissolve the congregation.

A Service of Dissolution was held on May 21, 2022 signifying the end of Trumbull Avenue's 141 year ministry in the Presbytery of Detroit.

In the next 60 days, the Administrative Commission will pay any outstanding bills and will send the records of Trumbull Avenue to the Presbyterian Historical Society in Philadelphia. The remaining funds (approximately \$4,500) will be given to the Presbytery of Detroit to be used at the direction of the Planning & Visioning Team. At the conclusion of these tasks, we will provided the Stated Clerk with the minutes of our work.

Therefore, we move that the Administrative Commission for Trumbull Avenue Presbyterian Church be dissolved pending transfer of the remaining funds and records.

It has been an honor to walk with the members of Trumbull Avenue and we continue to give thanks for their ministry over the last three centuries.

In Gratitude to God,

Members of the Administrative Commission

Ruling Elder Diane Agnew

The Rev. Eddie Jusino

Ruling Elder Pamela Walker-Dawson

The Presbytery of Detroit
Statement of Revenues and Expenditures
From 1/1/2022 through 7/31/2022

*100 - Operating Fund
(In Whole Numbers)*

	<u>This Month</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual Budget</u>	<u>Percent of Total</u> <u>Budget Remaining</u>
				42% of the year remains
Revenue				
<i>Shared Mission</i>	11,953	58,143	140,000	58 %
Per Capita	57,465	193,648	382,298	49 %
Investments (Fund 200)	10,692	90,809	155,245	42 %
Joy & McKay Endowments	21,960	126,991	186,596	32 %
Social Justice	0	6,300	6,300	0 %
Other	0	0	0	
Total Revenue	<u>102,070</u>	<u>475,891</u>	<u>870,439</u>	<u>45%</u>
Expense				
Committee on Ministry	0	0	14,600	100 %
Preparation for Ministry	0	447	4,000	89 %
Trustees	12,324	72,970	141,383	48 %
Presbytery Operations	49,710	284,993	530,616	46 %
<i>Congregation Develop't & Transform'n</i>	0	5,875	9,000	35 %
<i>Social Justice</i>	3,500	27,000	30,000	10 %
<i>Mission Interpretation</i>	0	17,000	46,500	63 %
<i>Leadership Equipping Ministry Team</i>	(330)	1,055	25,300	96 %
<i>New Church Dev/Redevelopment</i>	0	15,000	15,000	0 %
<i>Multicultural Ministry Team</i>	0	0	6,200	100 %
Planning & Visioning	0	685	21,000	97 %
Coordinating Cabinet	0	904	11,700	92 %
Anti-Racism Committee	0	1,093	23,000	95 %
Total Expense	<u>65,204</u>	<u>427,022</u>	<u>878,299</u>	<u>51 %</u>
Revenues Over (Under) Expenditures	<u>36,866</u>	<u>48,869</u>	<u>(7,860)</u>	

Total Shared Mission Received YTD:
Total Shared Mission Spending YTD:

58,143
65,930

The Presbytery of Detroit

Balance Sheet

As of 7/31/2022

(In Whole Numbers)

	OPERATING FUNDS	RESTRICTED & ENDOWMENT FUNDS
	<u> </u>	<u> </u>
Cash		
	50,996	242,767
Total Cash	50,996	242,767
Investment Securities		
General Investments	4,114,937	0
Endowment - Comerica	1,624,478	18,935,933
Investment - P.I.L.P	1,589,818	0
Total Investment Securities	7,329,232	18,935,933
Receivables		
Church Loan Receivable - Module	56,000	0
Church Line of Credit Receivable	0	0
Misc Receivables	(3,068)	1,130
POD Grant Mortgage	432,393	0
Total Receivables	485,325	1,130
Other Assets		
	0	0
Total Other Assets	0	0
Total Assets	<u>7,865,554</u>	<u>19,179,830</u>
Miscellaneous Liabilities		
Accounts Payable - Module	0	9,424
Other	745,985	1,810
Total Miscellaneous Liabilities	745,985	11,234
Notes Payable to Presbyterian Church (U.S.A.)		
PCUSA Grant Mortgage Receivable	(194,018)	0
PCUSA Grant Mortgage Reserve	194,018	0
PCUSA Guaranteed Loans	(824,756)	0
P.I.L.P. Guaranteed Loans	(2,640,836)	0
Note Payable - PCUSA	824,756	0
Note Payable P.I.L.P	2,640,836	0
Total Notes Payable to Presbyterian Church (U.S.A.)	0	0
Notes Payable Others		
Pass Thru - Other	0	0
Total Notes Payable Others	0	0
Total Liabilities	<u>745,985</u>	<u>11,234</u>
Unrestricted Net Assets/Equity		
	5,751,769	671,874
Total Unrestricted Net Assets/Equity	5,751,769	671,874
Restricted Net Assets/Equity		
	1,367,800	18,496,722
Total Restricted Net Assets/Equity	1,367,800	18,496,722
Total Net Assets/Equity	<u>7,119,568</u>	<u>19,168,596</u>
Total Liabilities & Net Assets/Equity	<u>7,865,554</u>	<u>19,179,830</u>

APPENDIX C

Presbytery of Detroit Report of the Trustees September 27, 2022

The Trustees recommend that Presbytery:

1. Approve the 2022 Audit (Paper D-1).
2. The Trustees concur in the request of the Littlefield AC to bring the following property transactions before Presbytery:

MOTION: Littlefield AC moves that presbytery approves the transfer of the Littlefield PC property, legally described as LOTS 438 AND 491 ROBERT OAKMAN LAND CO's AVIATION FIELD SUB NO. 1 of the City of Dearborn, to the Presbytery so it can continue to be insured.

MOTION: Littlefield AC moves that presbytery approve the sale of the Littlefield PC property, legally described as LOTS 438 AND 491 ROBERT OAKMAN LAND CO's AVIATION FIELD SUB NO. 1 of the City of Dearborn, at fair market value, which will be finally determined by Trustees.

The Trustees report the following for the information of Presbytery:

1. The Trustees discharged \$6000 in loans outstanding from early in the pandemic from Clarkston-Sashabaw and Detroit-Hope.
2. The Trustees approved dispersal of Southfield-Covenant funds per Presbytery approval at the May 24th meeting as follows: a) \$100,000 to Berkley Greenfield Presbyterian Church b) \$100,000 to Farmington First Presbyterian Church c) \$21,000 to a fund for benefitting the Southfield community, to be determined by the former congregation of Covenant Presbyterian Church and to be distributed within 12 months.
3. The Trustees authorized Greg Sykes and Ellen Schreuder to work with the Committee on Ministry to develop a plan regarding the remaining \$465,000.
4. The Trustees filed a report of disorder with the Committee on Ministry and recommend an Administrative Commission regarding South Lyon.
5. The Trustees reviewed and approved a contract for sale of the property of Westminster-Detroit (Roscommon house) at fair market value per the earlier Presbytery and congregational approval.
6. The Trustees extended the Presbytery's lease of office space at Westminster-Detroit by six months during the transition of leadership within the Presbytery.
7. The Trustees approved the transfer of approximately \$15k from the Southfield-Covenant account to cover back per capita due from Redford and Southfield into the Presbytery's

general fund.

8. The Trustees authorized authorize the Administrative Commission for Dearborn-Littlefield to negotiate for a reduction of the grant mortgage apparently outstanding to PCUSA and authorize the expenditure of up to \$5000 for said purpose.
9. The Trustees reviewed and approved the listings of the manse and vacant lot of South Lyon.
10. The Trustees approved the estimated 2023 income of \$725,000 submitted by Comerica for the purposes of the budgeting process.
11. The Trustees approved the budget request of up to \$150k for Trustees.
12. The Trustees endorsed the application for a line of credit from PILP to South Lyon.
13. The Trustees concurred with the changes proposed by the Bylaws Committee regarding Administrative Commissions.
14. The Trustees approved a temporary extension of the office space lease with Detroit-Westminster during the transition in Presbytery staff leadership.
15. The Trustees approved the sale of the South Lyon property previously approved by Presbytery, at fair market value.

THE PRESBYTERY OF DETROIT, INC.

Financial Statements
Independent Auditor's Report
with Supplementary Information
For the Year Ended December 31, 2021

THE PRESBYTERY OF DETROIT, INC.

Financial Statements
Independent Auditor's Report
with Supplementary Information
For the Year Ended December 31, 2021

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Independent Auditor's Report

To the Board of Trustees
Presbytery of Detroit, Inc.
Detroit, Michigan

Opinion

We have audited the accompanying statements of Presbytery of Detroit, Inc., a Michigan not-for-profit corporation, which comprise the statements of financial position as of December 31, 2021 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Presbytery of Detroit, Inc. as of December 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Presbytery of Detroit, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit opinion.

Responsibilities of Management 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 presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Presbytery of Detroit, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

A PROFESSIONAL LIMITED LIABILITY COMPANY

Members of Private Companies Practice Section of the American Institute of Certified Public Accountants and Michigan Association of Certified Public Accountants

Independent Auditor's Report
(Continued)

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Presbytery of Detroit, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Presbytery of Detroit, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matters

As more fully described in Note 5 to the financial statements, certain capital expenditures were not capitalized or depreciated as assets by The Presbytery of Detroit, Inc. Also, the Presbytery of Detroit, Inc. has decided not to adopt the Accounting Standards Update (ASU) 2016-02, Leases (Topic 842) to increase transparency and comparability among organizations (See Note 5 and Note 6) Accounting principles generally accepted in the United States of America require that such assets be capitalized, depreciated, and all related liabilities be recorded. The effect of these departures from generally accepted accounting principles on financial position, results of operations, and cash flows has not been determined.

Supplementary Information

The accompanying additional information on page 14 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Tellis and Company, PLLC

August 9, 2022

THE PRESBYTERY OF DETROIT, INC.

Statement of Financial Position

As of December 31, 2021

Assets

Cash and Cash Equivalents	\$	298,827	
Presbyterian Investment Loan Program (Note 2)		1,887,398	
Investment Securities (Notes 3)		27,498,152	
Notes Receivable			
Notes Receivable (Note 1)		488,393	
Other Assets			
Other Receivables (Note 1)		<u>3,558,427</u>	
Total Assets	\$		<u><u>33,731,197</u></u>

Liabilities and Net Assets

Liabilities:

Notes Payable to Presbyterian Church (U.S.A.) (Note 1)	\$	3,550,381	
General Mission Payable		60,578	
Escrow Funds (Note 14)		729,957	
Accrued Liabilities		<u>15,795</u>	
Total Liabilities	\$		4,356,711

Net Assets:

Without Donors Restrictions			
General Operating (Deficit)		270,020	
Designated for Long-Term Investment and Other (Note 11)		7,421,989	
With Donors Restrictions			
Purposes Restrictions (Note 9)		2,802,814	
Perpetual in nature (Note 10)		<u>18,879,663</u>	
Total Net Assets			<u><u>29,374,486</u></u>
Total Liabilities and Net Assets	\$		<u><u>33,731,197</u></u>

The accompanying notes are an integral part of these financial statements.

THE PRESBYTERY OF DETROIT, INC.
Statement of Activities and Changes in Net Assets
For the Year Ended December 31, 2021

	Without Donors Restrictions			With Donors Restrictions		Total
	General Operating	Designated	Subtotals	Special Mission Opportunities	Endowments	
Changes in Net assets						
Revenue, gains, and other support						
Per capita apportionments	\$ 349,332	\$ -	\$ 349,332	\$ -	\$ -	\$ 349,332
Presbytery Mission giving	136,862	-	136,862	-	-	136,862
Grants	6,300	-	6,300	-	-	6,300
Offerings/Donations	1,002	-	1,002	335,009	-	336,011
Other Income (Loss)	120,480	48,011	168,491	56,810	502,838	728,139
Endowment income	238,245	-	238,245	-	-	238,245
Net assets released from restrictions- Satisfaction of program restrictions	645,017	-	645,017	(164,748)	(480,269)	-
Total revenue, gains, and other support	1,497,238	48,011	1,545,249	227,071	22,569	1,794,889
Expenses:						
Program expenses	791,925	-	791,925	-	-	791,925
Management and general	577,637	45,856	623,493	-	-	623,493
Total expenses	1,369,562	45,856	1,415,418	-	-	1,415,418
Increase (Decrease) in Net Assets - Before transfers	127,676	2,155	129,831	227,071	22,569	379,471
Transfers						
In	1	-	1	-	(1)	-
Out	-	-	-	-	-	-
Net	1	-	1	-	(1)	-
Increase (Decrease) in Net Assets from Operating Activities	127,677	2,155	129,832	227,071	22,568	379,471
Nonoperating Activities:						
Net realized and unrealized gains	-	604,334	604,334	257,445	2,278,698	3,140,477
Interests and dividends	11,861	-	11,861	-	-	11,861
Change in net assets from nonoperating activities	11,861	604,334	616,195	257,445	2,278,698	3,152,338
Changes in net assets	139,538	606,489	746,027	484,516	2,301,266	3,531,809
Net Assets - January 1,	130,482	6,815,500	6,945,982	2,318,298	16,578,397	25,842,677
Net Assets - December 31,	\$ 270,020	\$ 7,421,989	\$ 7,692,009	\$ 2,802,814	\$ 18,879,663	\$ 29,374,486

The accompanying notes are an integral part of these financial statements.

THE PRESBYTERY OF DETROIT, INC.

Statement of Functional Expenses For the Year Ended December 31, 2021

	Program Expenses	Administrative Expenses	Totals
Salaries and Wages/Housing Allowance	\$ -	\$ 320,539	\$ 320,539
Reimbursed Allowance	-	18,949	18,949
Payroll Taxes	-	24,541	24,541
Employee Benefits	-	110,184	110,184
Bank Charges	-	313	313
Background Checks	-	1,413	1,413
Computer - Internet/Website	-	4,327	4,327
Computer - Maintenance/Support	-	12,114	12,114
Computer - Software	-	765	765
Copier - Meter Charges	-	1,113	1,113
Equipment - Lease	-	26,399	26,399
Meeting Expenses	-	1,301	1,301
Insurance - General	-	7,815	7,815
Occupancy	-	49,358	49,358
Postage Expenses	-	1,027	1,027
Professional Fees - Audit	-	10,500	10,500
Professional Fees - Legal	-	3,104	3,104
Professional Fees - Payroll	-	3,969	3,969
Supplies - Office	-	5,449	5,449
Telephone - Expense and Maintenance	-	7,658	7,658
Committee Expenses	-	12,655	12,655
Mission/Ministries/Support	101,083	-	101,083
Designated Projects (ECO)	117,986	-	117,986
Endowment Distributions	572,856	-	572,856
	<u>791,925</u>	<u>623,493</u>	<u>1,415,418</u>
Total Functional Expenses	\$ <u>791,925</u>	\$ <u>623,493</u>	\$ <u>1,415,418</u>

The accompanying notes are an integral part of these financial statements.

THE PRESBYTERY OF DETROIT, INC.

Statement of Cash Flows For the Year Ended December 31, 2021

Cash Flows from Operating Activities

Changes in net assets	\$ 3,531,809
Adjustments to reconcile changes in net assets to net cash from operating activities:	

Net realized and unrealized (gains) losses on investments (Net of Income and Transfers)	(3,136,647)
--	-------------

Changes in assets and liabilities:

(Increase) Decrease in Presbytery causes receivable	43,060
(Increase) Decrease in other receivables	350,144
Increase (Decrease) in general mission payable	52,614
Increase (Decrease) in Escrow Payable	729,957
Increase (Decrease) in accrued liabilities	<u>(14,484)</u>

Net cash provided by (used in) operating activities	<u>(1,975,356)</u>
---	--------------------

Total Cash Flows from Operating Activities	1,556,453
--	-----------

Cash Flows In Investing Activities

Net (Purchases) Sales of investment securities	(926,289)
Change in restricted Cash	(229,383)
Issuance (Proceeds) from receipt of payment on notes receivable from churches	<u>(345,056)</u>

Net cash provided by (used in) investing activities	(1,500,728)
---	-------------

Cash Flows In Financing Activities

Net Increase in Cash, Cash Equivalents, and Restricted Cash	55,725
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Cash, Cash Equivalents, and Restricted Cash - Beginning of year	<u>243,102</u>
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Cash, Cash Equivalents, and Restricted Cash - End of year	<u><u>\$ 298,827</u></u>
---	--------------------------

Supplemental Cash Flow Disclosures

Cash Paid During the Year for Interest	<u><u>\$ -</u></u>
--	--------------------

The accompanying notes are an integral part of these financial statements.

THE PRESBYTERY OF DETROIT, INC.

Notes to Financial Statements For the Year Ended December 31, 2021

Note 1 - Nature of Operations and Significant Accounting Policies:

The Presbytery of Detroit, Inc. (the "Presbytery") is one of the presbyteries that comprise the Synod of the Covenant, which is a member of the Presbyterian Church (U.S.A.). The Presbytery consolidation policy is to include all entities under its common control. These financial statements include: the "Presbytery" only.

In addition to starting and sustaining new churches in southeastern Michigan, the Presbytery provides program leadership and resources to help meet the educational needs of the churches.

Significant accounting policies are as follows:

The financial statements of the Presbytery have been prepared on the accrual basis of accounting. The Presbytery records transactions based on the nature of the activity as without or with donors' restrictions.

New Accounting Pronouncement:

In January 2020, the Presbytery adopted the requirement of the Financial Accounting Standards Board's Accounting Standards Update No. 2014-09, Revenue from Contracts with Customers (Topic 606), which is a comprehensive new revenue recognition standard that will supersede existing revenue recognition guidance. The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. There was no such contract entered into during this year-ended December 31, 2021.

In January 2020, the Presbytery adopted the requirements of the Financial Accounting Standards Board's Accounting Standards Update No. 2016 – 18, Not-for-Profit Entities (Topic 230): Restricted Cash, Statement of Cash Flows. This ASU requires that the statement of cash flows explain the change during the period in the total of cash, cash equivalents, and restricted cash and that restricted cash be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the statement of cash flows.

In January 2020, the Presbytery has decided not to adopt the requirements of the Financial Standards Board's Accounting Standards Update No. 2016 – 02, Not-for-Profit Entities (Topic 842): Leases. This ASU requires increase transparency and comparability among organization by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements for leases and lessors. The new standard applies a right-of-use ("ROU") model that requires, for all leases with a lease term of more than 12 months, an asset representing its right to use the underlying asset for the lease term and a liability to make lease payments to be recorded. See Footnote 5 and 6.

A key change required by ASU 2016-14 is the net asset classes used in these financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with donor restrictions. A footnote on liquidity has also been added.

Without Donors Restrictions - Net assets of the Presbytery consist of general operations and programs. Unrestricted designated funds consist of amounts received or receivable that the Presbytery, Council, or Trustees have earmarked for a specific purpose.

Gifts of cash or other assets that must be used to acquire long-lived assets initially are reported as restricted support. Absent donor stipulations about how long these long-lived assets must be maintained, the Presbytery reports expirations of donor restrictions when the acquired long-lived assets are placed in service.

With Donors Restrictions - Net assets of the Presbytery consist of amounts received from donors who have specified the time and purpose for which the funds are to be spent, and consist of amounts received from donors who have specified that the principal of the donation is to remain intact for investment purposes.

THE PRESBYTERY OF DETROIT, INC.
Notes to Financial Statements
For the Year Ended December 31, 2021

Note 1 - Nature of Operations and Significant Accounting Policies: (Continued)

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses and changes in net assets during the reporting period. Actual results could differ from those estimates.

Cash Equivalents – The Presbytery considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

COVID-19 – Covid-19 had no apparent impact on the Presbytery as of December 31, 2021. The Presbytery did not obtain any loans or grants during this national/worldwide disaster. The adjustments of these financial statements were not required as of December 31, 2021.

Functional Basis and Allocation – Indirect costs have been allocated between the program and support services based on activity-based costing methods. Although the methods of allocation used are considered appropriate other methods could be used that would produce different amounts.

Concentration of Credit Risk Arising from Deposit – The Presbytery maintains cash balances with different banks. Accounts at each institution are insured by Federal Deposit Insurance Corporation (FDIC). At December 31, 2021, the Operating Account had deposits of \$51,831 over the FDIC limits. However, the Organization has not experienced any losses on such accounts and deems the risk acceptable.

Risks and Uncertainties – 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 investment securities, it is at least reasonably possible that change in the values of investment securities may occur in the near term and those changes could materially affect the amounts reported in the consolidated statement of financial position.

Notes Receivable, Other Receivables and Payable - The Presbyterian Church (U.S.A.) makes loans to various churches within The Presbytery of Detroit, Inc.'s jurisdiction, and the Presbytery cosigns for these loans. Included in notes receivable balance from Presbytery churches is \$2,677,468 at December 31, 2021. of this amount \$3,550,381 for December 31, 2021 is due on Presbyterian Church (U.S.A.) loans. Principal and interest payments on these loans are made directly by the churches to the Presbyterian Church (U.S.A.), and include interest rates from 3 percent to 5 percent due at various maturity dates through 2037. The Notes receivable are reviewed periodically throughout the year and assessed for collectability. An allowance for doubtful accounts is not required as of December 31, 2010 they are deemed collectible.

Property, Building, and Equipment - As further discussed in Note 5, certain capital expenditures are not recorded as assets by the Presbytery.

Investment Fees - The investment management fee is paid by a reduction in trust principal only.

Income Tax Status - The Presbytery is exempt from federal income tax under Section 501 (c) (3) of the Internal Revenue Code and did not conduct any unrelated business activities during the calendar year. Therefore, The Presbytery has no provision for federal income taxes in the accompanying financial statements.

Donated Property and Services – The Presbytery records donated property at its estimated market value only. Additionally, the Presbytery members provided volunteer services in many activities of the entity. These volunteers have a significant impact on making the ministry effective. However, the values of those services are not reflected herein inasmuch as the amount of services provided is indeterminable.

Subsequent Events - The Presbytery management has evaluated events and transactions for potential recognition or disclosure through the date of the auditor's report August 9, 2022, which is the same date the financial statements were available to be issued. (See Note 15).

THE PRESBYTERY OF DETROIT, INC.

Notes to Financial Statements

For the Year Ended December 31, 2021

Note 1 - Nature of Operations and Significant Accounting Policies: (Continued)

Pension Plan - Certain members of the Presbytery's staff are participants in a pension plan that is administered by the Board of Pensions, which is governed by the Presbyterian Church (U.S.A.). The Presbytery's contributions are calculated as a percentage of eligible wages and are funded as accrued. Pension expense was \$10,213 for the year ended December 31, 2021. While contributions are based on fixed rates, federal laws impose certain contingent liabilities on contributors to multiemployer plans. In the event of withdrawal from the plan and under certain other conditions, a contributor to a multiemployer pension plan may be liable to the plan in accordance with formulas established by law.

Administrative Expenses – These expenses represent non-salaried expenses used to run the day-to-day operation of the Presbytery office.

Note 2 - Investment Loan Program

At December 31, 2021, the Presbytery has \$1,887,398 in a money market fund with the Presbytery Church (U.S.A.) Investment Program. Under this program, loans are made to churches for capital investments or improvements. The investments are available for allocation to reduce interest charged on loans to local churches participating in the program. Under this program the Presbytery is required to maintain a balance of twenty-five percent (25%) of the outstanding balance in liquid assets. The Presbytery is contingently liable for the full amount of the loan outstanding should an individual church default on its loan and the proceeds from the liquidation of the collateral is insufficient to satisfy the outstanding balance. Periodic assessments are made to determine the exposure to the Presbytery for this contingency.

Note 3 - Investment Securities / Fair Value Measurements

The fair market value of securities is as follows:

Corporate stocks and bonds	\$17,514,901
Mutual Funds	9,450,275
Money market securities	<u>532,976</u>
Total	<u>\$27,498,152</u>

Net investment income for the period consist of:

Net realized and unrealized gains (losses)	\$ 3,240,477
Gross Dividends and Interests	657,149
Investment Fees	<u>(92,674)</u>
Total	<u>\$ 3,804,942</u>

The Presbytery adopted the Fair Value Measurements of its Investments. This accounting standard establishes a fair value hierarchy that measures the different market participant assumptions developed based on market data obtained from sources independent of the Presbytery (observable inputs) and the reporting Presbytery's own assumptions about market participant assumptions developed based on the best information available in the circumstances (unobservable inputs). The Fair Value measurements also include an adjustment for risk if market participants would include one in pricing the related asset or liability, even if the adjustment is difficult to determine. Fair Value further reports and discloses its results on one of the three levels:

Level 1 – Quoted market prices in an active market for the same assets or liabilities.

Level 2 – Observable market-based inputs or unobservable inputs that are corroborated by market data.

Level 3 - Unobservable inputs that are not corroborated by market data.

THE PRESBYTERY OF DETROIT, INC.

Notes to Financial Statements For the Year Ended December 31, 2021

Note 3 - Investment Securities / Fair Value Measurements: (Continued)

The Presbytery holds investments in corporate stock and bonds, Mutual Funds and Money Market Securities. These investments are based upon quoted prices and determined to be Level 1's for the year ended December 31, 2021.

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Corporate Stock and bonds	\$17,514,901	\$ -	\$ -	\$17,514,901
Mutual Funds	9,450,275	-	-	9,450,275
Money Market Securities	<u>532,976</u>	<u>-</u>	<u>-</u>	<u>532,976</u>
Totals	<u>\$27,498,152</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$27,498,152</u>

For additional details on these investments see Note 10.

Note 4 – Property, Buildings, and Equipment

As further discussed in Note 5, certain capital expenditures are not recorded as assets by the Presbytery.

Note 5 – Depreciation of Assets

During 1989, Accounting Standards “Accounting for Depreciation of Assets” became effective for all not-for-profit organizations. This statement required the Presbytery to record as assets all capital expenditures since inception, and record depreciation charges each year over their estimated useful lives. Prior to 2010 the Presbytery recorded, as assets, all expenditures of a capital nature since 1983 and was recognizing their cost over the estimated useful lives through depreciation charges. Subsequent to 2010 Presbytery elected not to report their fixed assets and/or the new lease ASU 2016-2 requirement. The ASU requires that assets and liabilities be recognized from all leases, except for leases with a term of 12 months or less.

Note 6 – Leases

The Presbytery rents its office facility from an affiliated church under a twenty-four month lease commencing October 1, 2020 and expiring September 30, 2022, with options for renewal for three (3) extended terms of twelve (12) month's each. Rent expense, including costs of security, was \$49,358. The Presbytery also leases photocopier equipment under an operating lease agreement expiring October 2022 and March 2023, with monthly payments of \$1,795 and \$309. The total lease expenses for the year ended December 31, 2021 amounted to \$76,973.

The Presbytery entered into a Sixty month copier lease as of July 2021 with Pitney Bowes for \$147.04 per month.

The Presbytery entered into a Sixty month copier lease as of February 2021 with Pitney Bowes for \$1,319.00 per month.

Minimum lease payments:	
2022	\$ 74,324
2023	18,519
2024	17,592
2025	17,592
Thereafter	<u>3,669</u>
Totals	<u>\$131,696</u>

Note 7 - Line-of-Credit

The Presbytery has an open line of credit with Comerica Bank in the amount of \$500,000, with an interest “Prime Reference Rate” of .50%. In no event and at no time shall the “Prime Referenced Rate” be less than the sum of the Daily Adjusting “LIBOR Rate” for such day plus 2.5% per annum. The outstanding amount at December 31, 2021 was \$ 0.

THE PRESBYTERY OF DETROIT, INC.

Notes to Financial Statements

For the Year Ended December 31, 2021

Note 8 – Net Assets (With Donors Restrictions)

As described in Notes 9 and 10, the Presbytery has With Donors Restrictions Net Assets. These funds are invested in a common account managed by Comerica Bank according to investment policies determined by the Presbytery. The primary objective of these policies is to outline the investment objective of the Presbytery so that a maximum total rate of return will be realized given a level of risk consistent with the preservation of capital and anticipated future cash flow requirements. This objective is accomplished utilizing a balanced strategy of equities, fixed income securities and cash equivalents in a mix which is conducive to participation in rising markets while allowing for adequate protection in falling markets. Certain investments commonly known as alternatives are generally not allowed in the portfolio.

All the With Donors Restrictions Net Assets are restricted by the donor whereby only the income may be spent for the purpose stipulated by the donor. They are either restricted by time, purpose or principal. If the funds are restricted by principal, they may not be spent below its original amount. The Presbytery has also followed the guideline that the funds that are restricted by time and purpose their principal amount also may not be spent below its original amount.

Expenditures from the funds are dictated by the donor for the stated purpose and amount. Amounts are determined based on the investment performance of the managed Comerica account.

Note 9 – Special Mission Opportunities

Net assets (With Donors Restrictions) are available for the following purposes:

Presbytery of Detroit – Ranney-Balch Fund are available to provide aid to the aged, poor, and/or for the benefit of Christian work among Italian, Negro, and other underprivileged groups within the boundaries specified in this fund.

Presbytery of Detroit - Mission Fund represents funds (per capita, shared and directed missions, offerings, etc.) collected from the various church entities on behalf of the General Assembly and the Synod. The fund balances as of December 31, 2021 reflects excess dollars paid out during this time period than collected. The excess represents a temporary timing difference.

Ranney-Balch Fund	\$2,238,310
Designed Fund	573,333
Mission Fund - (Deferred)	<u>(8,829)</u>
Total	<u>\$2,802,814</u>

Note 10 – Endowments

Endowments net assets (With Donors Restrictions) are investments of the following amounts. The income on such investments is specified by the donor to be used for the purposes noted:

McKay Fund - Provide funding for new Presbyterian churches and Missions within the city of Detroit	\$ 589,729
James Joy Fund - Provide funding to support the Fort Street Presbyterian Church, and missions of the Presbyterian throughout Michigan	
- Fort Street Presbyterian has a (50%) ownership interest	
- Presbytery of Detroit, Inc. has a (40%) ownership interest	
- And (10%) ownership interest is shared between Lake Michigan, Lake Huron and Mackinaw Presbyterian Churches	17,524,395
Connor Fund - Earnings used to support Fort Street Presbyterian Church	<u>765,539</u>
Total	<u>\$18,879,663</u>

THE PRESBYTERY OF DETROIT, INC.
Notes to Financial Statements
For the Year Ending December 31, 2021

Note 11 - Designated Net Assets

Certain unrestricted gifts and revenue have been designated for specific purposes by the Presbytery for unique causes sponsored by the Presbytery. The specific purposes are as follows:

Funds available to provide loans to new and established churches – Capital Fund	\$ 7,421,989
Funds designated for Presbytery projects	_____ -
Total designated net assets	<u>\$ 7,421,989</u>

Note 12 – Transfers

The transfers represent revenue and expense transferred within the “Without Donors Restrictions” net assets funds for 2021. These funds were transferred during the year because the Presbytery maintains only one operating checking account.

Note 13 – Liquidity and Availability of Financial Assets

The Presbytery’s working capital and cash flows have variations during the year attributable to the timing of contributions receipts. Monthly cash outflows vary each year based on the specific requirements of the events programmed that year.

The following reflects the Presbytery’s financial assets as of the statement of financial position date, reduced by amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions.

Cash and Cash Equivalents, at Year End	\$ 298,827
PILP (Mission Market)	303,598
General Investments	6,071,496
Short-Term Receivable	<u>64,046</u>
Total Current Assets	<u>6,737,967</u>
Less: Assets with Donor Restrictions (less than one year)	
PILP loan contingency	2,677,468
Mission Funds	<u>8,829</u>
Total Assets with Donor Restrictions	<u>2,686,297</u>
Financial assets available within one year to meet cash needs for general expenditures within one year.	<u>\$9,424,264</u>

Note 14 – Escrow Funds

On January 26, 2021 the Presbytery approved the sale with the condition that the proceeds of the sale be held in Escrow by the Presbytery, and that the release of the funds require approval from both Trustees and COM. Presbytery received the escrow funds of \$762,827 on April 7, 2021 via wire transfer from the title company, and will hold them in the PILP Mission Market until they are approved for release. The balance as of December 31, 21 is \$729,957.

Note 15 – Subsequent Event

In September 2020, the FASB ASU 2020-7, Contributed Nonfinancial Assets (Topic 958) was issued. The ASU requires that contributed nonfinancial assets be presented as a separate line item in the statement of activities, apart from contributions of cash and other financial assets. The ASU is effective for years beginning after June 15, 2021.

Supplementary Information

THE PRESBYTERY OF DETROIT, INC.

Schedule of Indebtedness of Churches and the Presbytery of Detroit
to Other Presbyterian Organizations
For the Year Ended December 31, 2021

Church Name	Loans from General Assembly	Grant Mortgage (Deferred Payment) Loans	Presbyterian Investment Loan Program	Loans from Presbytery	Total
Ann Arbor, Calvary	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
Ann Arbor, Calvary	-	9,000	-	-	9,000
Dearborn, Cherry Hill	-	28,940	-	-	28,940
Dearborn, Littlefield	-	17,083	-	-	17,083
Churches of Detroit					
Broadstreet	-	20,000	-	-	20,000
Calvin East	-	29,050	-	-	29,050
Trinity	-	21,664	-	-	21,664
Westminister	272,878	-	-	-	272,878
Farmington, First Presbyterian	119,568	-	-	-	119,568
Drayton Plains, Community	-	28,688	-	-	28,688
Gratiot Avenue	-	49,820	-	-	49,820
Hope United	-	-	-	3,000	3,000
Howell, First Presbyterian	-	-	98,020	-	98,020
Mildford, Presbyterian	426,629	-	-	-	426,629
Livonia, St. Pauls	-	10,000	-	-	10,000
Northville, First Presbyterian	-	-	663,112	-	663,112
Novi, Faith Community	-	-	153,655	-	153,655
Pontiac, Joslyn Ave	-	22,175	-	-	22,175
Redford, Village	-	11,418	-	-	11,418
Rochester Hills Univeristy	-	-	465,132	-	465,132
Sashabaw PC, Clarkston	-	-	-	3,000	3,000
Southwest Detroit Immigrant and Refugee Center	-	-	-	50,000	50,000
Sterling Heights, Utica/ New Life	7,854	-	-	-	7,854
Troy, Northminister North	37,368	-	-	-	37,368
Walled L, Crossroads Lake	8,616	-	-	-	8,616
Howell Nature Center	-	373,573	1,297,550	-	1,671,123
Total Loans - Churches	\$ 872,913	\$ 626,411	\$ 2,677,469	\$ 56,000	\$ 4,232,793

**Presbytery of Detroit
Report of the Coordinating Cabinet
September 27, 2022**

The Coordinating Cabinet recommends that Presbytery:

1. After consultation with Trustees and Committee on Ministry, amend the Bylaws of the Presbytery of Detroit, Article IX (Pastoral Committees and Teams), section 1 (Committee on Ministry), subsection c (Authority to act on behalf of the Presbytery) by striking out the current item iii and inserting in its place the following:

iii. Appoint administrative commissions of the Presbytery for the following purposes: (1) to ordain or install teaching elders; (2) to visit congregations and inquire into and settle difficulties therein in accordance with G-3.0109b(5); (3) to take all steps necessary to assist with a congregation's discernment, to execute the dismissal, merger, consolidation, or dissolution of the congregation, including corporate matters, and to make recommendations to the Presbytery regarding the assets of the congregation. Commissions appointed under (2) or (3) above may be given authority to assume original jurisdiction of a Session if the Session so requests, or if the Committee on Ministry determines, after a thorough investigation and after full opportunity to be heard has been accorded to the Session, that the Session is unable or unwilling to exercise its authority. Commissions may be appointed under (3) above only if both the Committee on Ministry and the Trustees of the Presbytery agree on the powers and the membership of the commission.

The current Article IX(1)(c) reads as follows: "iii. Appoint administrative commissions to install, or to ordain and install, teaching elders to pastoral relationships."

Rationale: This amendment is being presented in order to appoint Administrative Commissions when congregations find themselves in difficult circumstances between Presbytery meetings. In the past, part of the problem with congregations that are struggling or discerning their future is that there is no committee, ministry team, or individual empowered to address issues quickly. The amendment seeks to redress that recurring problem by allowing the Constitutional vehicle for these situations, Administrative Commissions, to be appointed without a Presbytery meeting. At the same time, the Amendment limits the power of the Committee on Ministry in creating these Commissions in two ways: (1) the Session has to concur or request an Administrative Commission if the congregation is experiencing disorder or seeking discernment as to its future, or Committee on Ministry has to make a thorough inquiry before appointing a Commission. If a congregation is discerning its future, Trustees also have to concur in the action to appoint an Administrative Commission.

2. Approve the following meeting dates for 2023: January 28, time TBD, installation service and meal; February 25, 9am, Hybrid; May 23, 4pm, Hybrid; September 26, 4pm, Hybrid; November 19, 9am, Hybrid.
3. Approve the concurrence of Social Justice Ministry Team's support of the Hunger Ministry annual grant request through HAA.

The Coordinating Cabinet reports the following for the information of Presbytery:

1. Cabinet met on July 28 and reviewed the status of the separation and separation agreement with the former Transitional General Presbyter, and received the report of the team searching for an Acting Head of Staff.

2. Cabinet approved a \$200 donation to this organization to Michigan Presbyterian Black Caucus.
3. Cabinet approved its budget request to send to Planning and Visioning Team.
4. Cabinet reviewed and approved the docket with additions from Thika Workgroup and for Bylaws, and changes to report times allotted.
5. Cabinet agreed to meet 6 times annually beginning in 2023.

Report from the Operations Team
September 2022

The Operations Team has been working on the proposed budget for 2023, as well as starting the process of searching for a temporary Head of Staff. In addition, The Operations Team worked with the Trustees to finalize the termination of the relationship with Dr. Flo Barbee-Watkins in June.

When Dr. Flo was approved by Presbytery as Transitional General Presbyter in 2020, the purpose originally proposed for a TGP stated: "The purpose of this position is to lead the Presbytery of Detroit through a process of healing and discernment such that the at the end of the contract period, the presbytery is healthier, better connected and has a clear sense of its corporate mission." Unfortunately, after Dr. Flo's unexpected departure, our Presbytery remained fractured and distrustful, perhaps even to a greater extent than it had been two years earlier.

There is no use assigning blame for what happened. We are all trying our best to serve God and this Presbytery, and most of us are unpaid servants. We have an opportunity here and now to come together and all to strive both for greater transparency and greater trust. In that interest, and as Chair of Operations, I want to share with you a little more detail about how the separation took place. This is so that all of us in this Presbytery, myself included, can think about how we can improve going forward in the best interest of everyone.

The Operations team learned, as so many did, about Dr. Flo's departure through social media, just days before the Presbytery meeting. The day after Dr. Flo Barbee-Watkins' new position was announced via social media, the Operations Team received a letter of resignation that they were asked to keep confidential. In that letter, a proposed end date was given, and a request was made to honor any unused vacation and sick time. Other issues were also brought forth in the letter, and because those issues may have caused pain and divisiveness within the Presbytery as well as the fact that some issues involving the Presbytery, its staff, and Dr. Barbee-Watkins, were, and continue to be under review by a Synod commission, the Operations Team discussed and then recommended to the Presbytery that the relationship with Dr. Barbee-Watkins end immediately following the Presbytery vote so that healing could begin. Upon reading of the by-laws and the policies of the Presbytery, Operations believed that a separation agreement would then be discussed with Dr. Barbee-Watkins, considering both her requests for the terms of termination of the relationship as well as the best interests of the Presbytery. The Operations Team met several times to discuss these issues and to come up with a proposal that would be in the best interest of the Presbytery. Trustees, as the entity with the authority to contractually bind the Presbytery were consulted, as well as the Stated Clerk. The Synod was also contacted for advice mostly on procedure, and to ensure that nothing in the agreement would interfere with the issues that are currently being investigated by the Synod commission.

After evaluating the issues that were brought forth in the resignation letter, Operations, Trustees, and the Stated Clerk sought legal advice to ensure that the separation agreement was fair and justified, and that the Presbytery would be protected from any potential claims against it. A cost-benefit analysis was done to determine what the worst-case scenario might be and attempt to negotiate an agreement that would best protect the interests of the Presbytery. The employment attorney offered an extremely reduced fee and was retained to draft the separation agreement as well as to negotiate with Dr. Barbee-Watkins. Dr. Barbee-Watkins accepted the offer and signed the separation agreement and release. It became effective July 5, 2022. Both the Operations Team and the Trustees reviewed the final Separation Agreement and were unanimously in agreement that the cost of the separation package was worth the protection that the Presbytery received in return.

The total separation package totaled approximately \$10,000. In return, Dr. Barbee-Watkins signed a release of any and all possible claims she might have against the Presbytery both at the present time and in the future, and she also agreed that she would not speak disparagingly about the Presbytery of Detroit. The amount paid was well within the Operations Budget for 2022, and thus, no motion to amend the budget was required. In fact, the Operations team will be significantly under budget for the 2022 fiscal year. In addition, the teams and committees involved agreed that the amount paid would most likely be significantly less than the cost to the Presbytery should any action or claim be raised in the future, and thus decided that payment of this amount minimized the potential future costs to the Presbytery.

The goal of those involved in the separation package was to minimize the risk to the Presbytery and to attempt to de-escalate rather than escalate conflict. In personnel matters, there is an inherent need for confidentiality, as in legal processes. However, the Presbytery feels the need for greater transparency and I hear that too. I hope all of us can hear and receive feedback about how to do this in the future, with both trust and transparency as goals.

Truly,

Suzanne Lewand, Chair of Presbytery Operations

CPM Report to Cabinet and Presbytery September 2022

- For Information: CPM enrolled Liz Ngare (Calvary) as a CRE in training.
- CPM sustained the Annual Consultations for CRE MariJo Hockley (Warren, First) and Inquirer Joseph Masinick (Grosse Pointe Memorial).
- CPM removed Inquirer Joseph Masinick (Grosse Pointe Memorial) from the Roll of Inquirers at his request.
- CPM Granted permission to the Rev. Junghyun Moon (transfer to PCUSA, KPCMD) to take the Bible Content Exam. CPM is cooperating with COM regarding the transfer of Mr. Moon from the Evangelical Church Alliance to PC(USA).
- CPM has granted permission to the Rev. Gregory Bryant (stated supply, Calvary) to write the Polity Exam September 2022. CPM is cooperating with COM regarding the transfer of Mr. Bryant from Disciples of Christ to PC(USA).
- CPM has no candidates to bring to Presbytery for Examination.
- Bible Content Exam was offered Friday, September 2 at Royal Oak, First, proctored by Elder Nancy Bass.

For Action:

- CPM requests that the following be elected as Ordination Exam Readers Fall 2022: Rev. Jim Faile, Rev. Alexander Haines, Elder Stefanie Lewis, Rev. Paul Stunkel

September 2022 Meeting

RECOMMENDATIONS TO THE PRESBYTERY

THE COMMITTEE ON MONISTRY RECOMMENDS THAT PRESBYTERY:

Calls / Contracts

Called and Installed Positions (Including Designated Pastor)

1. **By Motion**, approve Designate Pastor Call with the **Rev. Kathy Nealand and First Presbyterian Church of Mount Clemens** effective August 1 2022.
 - Total Effective Salary: \$60,000
 - Total Benefits: \$29,790
 - Reimburse Expenses: \$2,500
 - Total Cost to the Church \$82,290
 - Moving Expense up to \$10,000
 - 4Weeks Vacations (including 4 Sundays)
 - 2Weeks Study leave (included 2 Sundays)
 - Church to pay and allow pastor to attend Transition in Ministry Workshop
2. **By Motion**, approve Designate Pastor Call with the **Rev. Kimberly Secrist Ashby and First Presbyterian Church of Saline** effective September 27th 2022.
 - Total Effective Salary: \$76,500
 - Total Benefits: \$35,604
 - Reimburse Expenses: \$5230
 - Total Cost to the Church \$117,334
 - Moving Expense up to \$6,250
 - 5Weeks Vacations (including 5 Sundays)
 - 2Weeks Study leave (included 2 Sundays)
 - Church to pay and allow pastor to attend Transition in Ministry Workshop

Supply/ Interim/ CRE/ Parish Associate

3. **By motion**, approve the Supply Pastor contract between **Starr Presbyterian Church** and **Rev. Charles Sadler** effective April 14 2022 through January 1st 2023. 10 Hours per week.
 - Total Effective Salary: \$16,000
 - Benefits (Social Security Reimbursements 7.65% of Effective): \$ 1,2224
 - Reimburse Expenses: \$500 Study Leave, \$816.60 Professional Expenses
 - Total Cost to the Church \$18,540.60
 - 4 Vacations (including 4 Sundays)
 - 2 Weeks Study leave (included 2 Sundays)

- Church to pay and allow pastor to attend Transition in Ministry Workshop
4. **By Motion**, approve the renewal of Commissioned Ruling Elder Contract with the **Ruling Elder Kathleen Mackie and Rosedale Gardens Presbyterian Church of Livonia** for a period of one-year effective May 18th 2022.
 - Total Effective Salary: \$61,200
 - Total Benefits: \$10,970
 - Reimburse Expenses: \$0
 - Total Cost to the Church \$73,170
 - 4 Weeks Vacations (including 4 Sundays)
 - 2 Weeks Study leave (included 2 Sundays)
 - Church to pay and allow pastor to attend Transition in Ministry Workshop
 5. **By Motion**, approve the renewal of Stated Supply Contract with the **Rev. Gregory Bryant and Calvary Presbyterian Church of Detroit** for a period of one-year effective March 14th 2022.
 - Total Effective Salary: \$49,128
 - Total Benefits: \$21,937
 - Reimburse Expenses: \$3090
 - Total Cost to the Church \$74,155
 - 5 Weeks Vacations (including 4 Sundays)
 - 3 Weeks Study leave (included 2 Sundays)
 - Church to pay and allow pastor to attend Transition in Ministry Workshop
 6. **By motion**, approve the Interim contract between **First Presbyterian Church of Dearborn** and the **Rev. Jim Faile** for a period of one year beginning May 1, 2021.
 - Total Effective Salary: \$72,000
 - Total Benefits: \$32, 148
 - Reimburse Expenses: 0
 - Total Cost to the Church \$104, 148
 - 4 Weeks Vacations (including 4 Sundays)
 - 2 Weeks Study leave (included 2 Sundays)
 - Church to pay and allow pastor to attend Transition in Ministry Workshop
 7. **By motion**, approve the Interim contract between **Grosse Ile Presbyterian Church** and the **Rev. David Montgomery** for a period of one year beginning September 1st 2022.
 - Total Effective Salary: \$86,250
 - Total Benefits: \$38,363
 - Reimburse Expenses: \$6332
 - Total Cost to the Church \$130,950
 - 4 Weeks Vacations (including 4 Sundays)
 - 2Weeks Study leave (included 2 Sundays)

Church to pay and allow pastor to attend Transition in Ministry Workshop

8. **By motion**, approve the Interim contract between **Kirk in the Hill Presbyterian Church of Bloomfield** and the **Rev. Andrew MacDonald** for a period of one year beginning August 1st 2022.

Total Effective Salary: \$131, 500

Total Benefits: \$59, 860

Reimburse Expenses: \$8,640

Moving Expenses \$6,000

Total Cost to the Church \$206,000

4 Weeks Vacations (including 4 Sundays

2Weeks Study leave (included 2 Sundays)

Church to pay and allow pastor to attend Transition in Ministry Workshop

9. **By motion**, approve the Supply Pastor contract between **Jefferson Avenue Presbyterian Church of Detroit** and the **Rev. Dr. Robert Agnew** effective August 1st 2022 for a period of six months. 19 hours per week.

Total Effective Salary: \$59,000

Total Benefits: \$0

Reimburse Expenses: \$1,000

Total Cost to the Church \$60,000

2 Vacations (including 2 Sundays)

2 Weeks Study leave (included 2 Sundays)

Church to pay and allow pastor to attend Transition in Ministry Workshop

Dissolutions

1. By Motion, approve the dissolution agreement between **Jefferson Avenue and Rev. Matthew Nickel** effective July 24, 2022. Terms of the dissolution include payments of Salary, Equity Allowance, Board of Pension Coverage, and SECA through October 31st 2022. Provide use of the manse through August 31st 2002. Moving expenses up to \$4,000
2. By Motion, approve the dissolution agreement between **Grosse Point Memorial Church and Rev. Sarah Godbehere** effective August 22, 2022. Terms of the dissolution include payments of unused vacation time \$4,477.83

Installation/ Ordination Commissions

1. By motion, approve the Installation Commission to install **First Presbyterian Church of Ann Arbor**. on Sunday, September 18, 2022 at 2:00 p.m., members of the Commission are Moderator Rev. Jasmine Smart, Teaching Elders Rev. Mary Elizabeth Prentice-Hyers (member at-large) and Rev. Deborah Forger (member at-large), and Ruling Elders Kevin Smith (Warren, First) and Jim Clark (Ann Arbor First) [or alternate Carol Downton (Ann Arbor First), if needed].

Administrative Commissions

- 1. By motion,** Approved requesting the Presbytery Detroit form an Administrative Commission with the following function, powers, and responsibilities:

Function:

The commission shall visit Milford Presbyterian Church which has been reported to be affected with disorder and inquire into and settle the difficulties therein. (G-3.0109b(5))

Powers:

The commission shall assume original jurisdiction of the existing Session if the commission determines that the Session is unable or unwilling to exercise its authority and manage its affairs wisely (G-3.0303e). The commission shall report its action to assume original jurisdiction to the next stated meeting of the Presbytery of Detroit.

Responsibilities:

The commission shall work with the Session and congregation to resolve the conflict and power struggles.

The commission shall, if needed, contract with a consultant to assess the conflict and assist in the resolution of the conflict.

The commission shall cooperate with the Committee on Ministry as COM seeks to secure transitional pastoral leadership for Milford Church.

The commission shall review the policies, procedures, and personnel practices of Milford Church, and work with the congregation to revise, up-date, and develop appropriate policies.

The commission shall review the structure of the Session and committees, working with the congregation to develop a workable structure with appropriate term limits and systematic rotation.

The commission shall provide education and training to develop leaders who have knowledge of Presbyterian process and procedures, skills in decision-making, and understand the role of leadership within the congregation.

The commission shall provide opportunities for members of the church to speak to the commission.

The existing Session of Milford Church shall not make any decisions regarding policy, procedures, or personnel until such time as the Administrative Commission can review and advise on the current conflict and power struggles within Milford Church.

Transfers into the Presbytery of Detroit

By motion, approve:

1. Transfer of membership of Rev, David Montgomery from the Presbytery of Maumee Valley to Presbytery of Detroit
2. Transfer of Membership of Rev. Andrew Montgomery from Presbytery of Western Reserve to Presbytery of Detroit.
3. Transfer of Membership of Rev. Kathy Nealand from Lake Michigan to the Presbytery of Detroit
4. Transfer of Membership of Rev. Kimberly Ashby from Baltimore Presbytery to the Presbytery of Detroit.

Transfers out of the Presbytery of Detroit

1. By motion, approve Transfer of Membership of the Rev. Nate Phillips from Detroit Presbytery to Presbytery of New Castle.

At- Large

1. Move Rev. Matthew Nickel's membership to member at large with the Presbytery of Detroit.
2. Move Rev. Sarah Godbehere's membership to member at large with the Presbytery of Detroit.

2023 Minimum Terms of Call

1. By motion, to approve a 5 percent increase to the Minimum Terms of the Call in the Presbytery of Detroit (see attached).
2. The Committee on Ministry moves that Moderators fee be increased to \$150.00 for the first two hours of the Session or Congregational meeting. If the meeting goes beyond two hours, the additional fee is \$50.00 additional hour. This includes mileage. (This applies to pastors who moderate session or congregational meetings for a church other than the one they serve as pastor.)
3. The Committee on Ministry moves that the Pulpit Supply Fee be raised to \$200.00 with an additional \$50.00 for each additional service held on the same day or when multiple trips to the church are needed to prepare recorded messages, etc. This includes mileage.

Other Motions for the Presbytery (I am not sure we need to do this or if this is coming from Trustees?)

1. Approved the Littlefield Presbyterian Church AC filing a quick claim deed to transfer the Littlefield Church property to the Presbytery.
2. Approved listing the Littlefield Church property with Real Estate Professional Services with an asking price of \$389,900 (assuming City of Dearborn will permit sale as is).

INFORMATION TO THE PRESBYTERY

THE COMMITTEE ON MINISTRY:

1. By Motion, ratified the electronic poll of May 4, 2022 approving Westminster Church's sale of Westminster Camp property in Roscommon, MI.
2. By Motion, approve Saline First's sale of property consisting of two parking lots, legally described as: Lot 8 of Assessor's Plat No. 6, Lot 9 of Assessor's Plat No. 6 Exemption 211.7' South, The South 50 feet of Lot No. 10 of Assessor's Plat 6 and Tax ID No. 18-18-01-107-05.
3. Approve the Rev. Susan d'olive Mozena for the Pulpit Supply List
4. Rev Dan Michalek's request to labor outside the bounds of the Detroit Presbytery to serve as visiting pastor of the American Church in Paris, France June 2022- March 2023
5. Rev Lauren Scribner serve as moderator of Congregational meeting at Grosse Isle on 7/31/2022.
6. Approved request of St. Thomas Presbyterian to transition their pastor search from Designated to called and installed. Cluster 3 approved the change and the MIF for the position. Allow congregational meeting to vote on the change.
7. Approved Grosse Pointe Memorial MIF for Interim Associate Pastor.
8. Concurrence with Trustees regarding the Report of the Administrative Commission for Covenant Presbyterian Church Southfield
9. Self-Study from First Presbyterian Church Dearborn and permission granted to elect a PNC. (Cluster #1)
10. COM appoint a Task Force to study, assess, and define the need for pastoral leadership within the Presbytery of Detroit, especially with those congregations who perceive themselves as struggling to meet the requirements for full-time pastoral leadership, and recommend new and innovative strategies to address POD's need for pastoral leadership so all congregations will thrive in ministry and mission.
11. Approved MIF for Port Huron
12. Approved not renewing the current Interim Contract between Milford Church and Mary Bahr-Jones
13. Approved to recommend to the Bylaws Committee of the Presbytery of the Detroit change to the process for formation of Administrative Commissions

PRESBYTERY OF DETROIT
PROPOSED 2023 MINIMUM TERMS OF CALL FOR FULL-TIME CLERGY*
Reflects a 5% increase in effective salary - 6.2% overall increase

Effective Salary	2022	2023
a. Cash Salary & Housing Allowance **	\$49,128	\$51,584
b. Self-Employment Contribution Act (Any reimbursement over 7.65% of Effective Salary)	\$ N/A	\$ N/A
c. Other	\$ N/A	\$ N/A
TOTAL EFFECTIVE SALARY	\$ 49,128	\$51,584+
Benefits (Based on Pastor's Participation Program of BOP)		
a. BOP Medical – 29% of Effective Salary (27% in 2022) ***	\$13,265	\$14,959
b. BOP Pension – 8.5% of Effective Salary	\$ 4,176	\$ 4,385
c. BOP Death/Disability – 1% of Effective Salary	\$ 491	\$ 516
d. BOP STATED Disability – 0.5% of Effective Salary	\$ 246	\$ 268
e. Social Security Reimbursement (7.65% of Effective Salary)	\$ 3,758	\$ 3,946
f. Other	\$ N/A	\$ N/A
TOTAL BENEFITS	\$21,936	\$24,064
Reimbursed Expenses (vouchered and reimbursed to pastor)		
a. Medical Reimbursement or contribution to Flexible Spending Account (based on 1% of Effective Salary)	\$ 490	\$ 516
b. Study Allowance	\$ 1,050	\$ 1,050
c. Professional Expenses (Includes mileage at current IRS Rate; business expenses such as books, dues, etc.)	\$ 1,550	\$ 1,550
Total Reimbursed Expenses	\$ 3,090	\$ 3,116
GRAND TOTAL OF TERMS OF CALL	\$ 74,154	\$78,764
OTHER EXPENSES TO THE CHURCH (i.e., Transition Workshop, etc.)	\$ N/A	\$ N/A
TOTAL COST TO THE CHURCH	\$ 74,154	\$ 78,764

Approved by Committee on Ministry, August 4, 2022

OTHER REQUIREMENTS

- a. New pastors are expected to attend the Transition in Ministry Workshop. This expense is paid by the church and time off is to be provided outside vacation and study leave.
- b. Four weeks of vacation (including 4 Sundays); and two weeks of study leave (including 2 Sundays) are required for full and part-time positions.
- c. Study Allowance and Leave may be accumulated up to 6 weeks by Session action.
- d. All installed pastors are required to enroll in the Pastor's Participation Plan in the Board of Pensions. Transitional Pastors may elect other options.

*This minimum applies to all clergy serving in a full-time position in Detroit Presbytery. For clergy serving in a part-time position, the amounts are pro-rated from the Grand Total Terms of Call. Pastors in transitional positions (Interim or Stated Supply) have greater flexibility in determining their terms of call. Their terms must still meet, or be pro-rated from, the Grand Total Terms of Call. For more information, contact the Committee on Ministry or the Board of Pensions.

**The Board of Pensions considers manse value 30% of Effective Salary. Cash housing allowance is flexible but must reflect actual expenses of operating the home.

***The Board of Pensions will increase the cost of the medical for pastors in the Pastor's Participation Program from 27% to 29% in 2023. The presbytery has no control over this increase. Minimum and Maximum amounts apply per the Board of Pensions.

****The setting aside of a Medical Reimbursement amount is optional (the amount may be moved elsewhere). As an alternative, many presbyteries and pastors are moving away from requiring a medical deductible amount paid by the church and opting for contributions to Flexible Spending Accounts (as approved by Session) as such account can be used for a wider array of medical/health expenses. There is also a tax advantage for the pastor in such an arrangement. For more information and list of options visit the Board of Pensions website, www.pensions.org

+The Board of Pensions Median Salary for 2023 is \$62,100.

RECOMMENDATIONS OF STATED CLERK MARIANNE GRANO
TO THE PRESBYTERY OF DETROIT
September 27, 2022

RECOMMENDATIONS UNDER BUSINESS

FOR ACTION AFTER DISCUSSION:

1. The motions of the Administrative Commission for Dearborn-Littlefield (Paper C-1).

FOR ACTION AS OMNIBUS MOTION (2):

1. ADMINISTRATIVE COMMISSIONS:

Approve the reports of the following Administrative Commissions:

Interim Report of the Administrative Commission for Westminster Detroit (Paper C-2)

Interim Report of the Administrative Commission for St. John's Detroit (Paper C-3)

Report of the Administrative Commissions for Ordinations and Installations (Paper C-4)

2. Approve the Equalization of Elders for 2022-2023 (Paper C-5).

FOR INFORMATION

1. The minutes of the May 24, 2022 Presbytery meeting were reviewed and approved by Coordinating Cabinet and are attached as Paper C-6.

2. TRANSFERS COMPLETED:

To Detroit Presbytery:

Rev. Hae Hil Kim, from National Capital

3. The review of the Presbytery's 2021 minutes was completed by the Synod of the Covenant. The minutes were approved with exceptions. The corrections were made and the minutes will be archived.
4. The summary of the 2021 statistical report is attached as Paper C-7.
5. A letter from Thika Presbytery is included as Paper C-8.
6. A report from the Synod is attached as Paper C-9.
7. The review of session and congregational records will take place Thursday, October 27th from 6-8pm via Zoom only. The schedule will be as follows:

6-6:15: Introduction, opening prayer, preliminary comments

6:15-6:30: Discussion of review and rating, if not completed separately

6:30-6:40: Group A questions and comments

6:40-6:50: Group B questions and comments

6:50-7:00: Group C questions and comments

7:00-8:00: Presentation-Congregational Meetings: Ten Things You're Probably Doing Wrong-ish. (This presentation will be helpful for moderators of sessions and congregational meetings as well as clerks and elders. All are welcome.)

Each congregation should have received a partner church as well as reviewer forms.

8. A disciplinary complaint was made against a minister member of the Presbytery of Detroit. Per Presbytery's bylaws, an Investigating Committee was appointed by the Moderator after consultation with the Stated Clerk (the Transitional General Presbyter having resigned). The Committee consists of Julie Madden, Doug Fryer, and Loretta Stanton. The Committee was trained by the Manager for Judicial Process of the PCUSA, Flor Velez-Diaz. The Committee had its first meeting on September 8. The minister member who was accused has received a copy of the complaint.

2021 Presbytery Statistical Report

Presbytery Detroit
Address 17575 Hubbell St, Detroit, MI 48235
Phone 313-345-6550 **Fax** 313-345-7250
Email info@detroitpresbytery.org
Web Site www.detroitpresbytery.org



Membership

Prior Active Members	17699	Adjusted membership	17579
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Gains

Certificate	127
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Youth Professions	51
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Professions & Reaffirmations	184
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Total Gains	362
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Total Ending Active Members	16913
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Losses

Certificate	157
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Deaths	398
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Deleted for any Other Reason	473
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Total Losses	1028
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Baptisms

Presented by Others	143
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At Confirmation	17
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All Other	11
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Average Weekly Worship Attendance	4864
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Female Members	9947
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Friends of the Congregation	1873
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Ruling Elders on Session	670
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Do you have Deacons? Yes / No	61 / 8
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Age Distribution of Active Members

25 & Under	2081
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26 - 40	2167
---------	------

41 - 55	2612
---------	------

56 - 70	4310
---------	------

Over 70	5043
---------	------

Total Age Distribution	16213
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People with Disabilities

Hearing impairment	696
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Sight impairment	189
------------------	-----

Mobility impairment	671
---------------------	-----

Other impairment	443
------------------	-----

Christian Education

Birth - 3	226
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Age 4	117
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Kindergarten	122
--------------	-----

Grade 1	111
---------	-----

Grade 2	103
---------	-----

Grade 3	120
---------	-----

Grade 4	97
---------	----

Grade 5	132
---------	-----

Grade 6	114
---------	-----

Grade 7	129
---------	-----

Grade 8	131
---------	-----

Grade 9	158
---------	-----

Grade 10	144
----------	-----

Grade 11	141
----------	-----

Grade 12	170
----------	-----

Young Adults	366
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Over 25	2276
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Teachers/Officers	623
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Total Christian Education	5280
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Racial Ethnic

Asian/Pacific Islander/South Asian	1039
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Black/African American/African	760
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Middle Eastern/North African	34
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Hispanic/Latino-a	57
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Native American/Alaska Native/Indigenous	21
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White	13007
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Multiracial	46
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Total Racial Ethnic	14964
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Financial Data

Annual Income	35,214,178
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Annual Expenses	31,126,388
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Mission Expenses	3,029,814
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Personnel Expenses	15,832,084
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Facilities Expenses	8,194,254
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**Littlefield Administrative Commission Report
September 27, 2022**

Since receiving Original Jurisdiction at the last meeting of presbytery, Littlefield AC has worked to secure the building from vandals, resolve financial issues, and end contracts. We met with current and former members of the congregation who wished to express their concerns.

All remaining members of the congregation who could be reached were encouraged to transfer their membership.

We are planning to celebrate the legacy of Littlefield PC at the November meeting of presbytery.

MOTION: Littlefield AC moves that presbytery dissolve the congregation as of today's date, September 27, 2022, and transfer the members to Cherry Hill Presbyterian Church or another congregation upon request.

MOTION: Littlefield AC moves that presbytery approves the transfer of the Littlefield PC property, legally described as LOTS 438 AND 491 ROBERT OAKMAN LAND CO's AVIATION FIELD SUB NO. 1 of the City of Dearborn, to the Presbytery so it can continue to be insured.

MOTION: Littlefield AC moves that presbytery approve the sale of the Littlefield PC property, legally described as LOTS 438 AND 491 ROBERT OAKMAN LAND CO's AVIATION FIELD SUB NO. 1 of the City of Dearborn, at fair market value, which will be finally determined by Trustees.

Kenneth Kaibel (TE),
Chairperson

September 8, 2022

To: Presbytery of Detroit

From: Administrative Commission Camp Westminster (Westminster Church of Detroit)

1. Property in City of Roscommon sold for \$100,000.
2. Search Committee is working to identify Executive Director candidate.

Martha R. Blenman, Chairperson

Report of the Administrative Commission for St. John's Presbyterian Church, Detroit

Greetings, friends and colleagues in ministry in the Presbytery of Detroit,

Over the past several months, working in collaboration with the pastor, Commissioned Ruling Elder Caleb Jones, and the members of St. John's Presbyterian Church, we continue to seek to help St. John's move forward by addressing the training of future Elders and Deacons, updating the membership rolls, addressing critical building issues, and planning the annual congregational meeting for the second Sunday in November, along with congregational conversations the second Sunday of September and October to answer any questions leading up to the annual meeting. Pastor Jones continues to undertake outreach efforts in the community and with the members and friends of St. John's, and the voices of the church children's choir can once again be heard on a regular basis. Additional revenue streams will need to be found for the church's long-term viability, but St. John's continues to be an integral part of the community, particularly in regard to the hunger ministry on the third Friday of every month which regularly serves over two hundred adults, in addition to children, as well as sack lunches delivered to a nearby senior community the fourth Friday of every month. In addition, the church continues to seek ways to collaborate with nearby Bunche Elementary School, and new people are beginning to discover the work that God is doing at St. John's Presbyterian Church.

Respectfully submitted,

Joshua Archey, CRE, Clerk of the Administrative Commission
Rev. Lindsey Anderson, Co-Chair
Rev. Laura Kelsey, Co-Chair
Elder Rosy Latimore
Elder Tim Ngare
Rev. Paul Stunkel

**EQUALIZATION OF ELDER COMMISSIONERS
PRESBYTERY OF DETROIT
NOVEMBER 2022-NOVEMBER 2023
(Submitted for Approval September 27, 2022)**

The Book of Order requires the Presbytery to establish a plan to ensure there is parity at Presbytery meetings between teaching and ruling elders. The intention is to ensure that the number of ministers and elders is equal. G-3.0301. The Book of Order authorizes Presbyteries to assign certain representation according to the size of the church. By policy, the Presbytery of Detroit has given precedence to churches that have a majority of members who are a racial-ethnic minority. The number of ministers reported last year was 138. I report the number of active ministers this year as 134. I count the number of active ministers as those on the active roll who are resident in the area, plus those on the retired roll who are active in the life of Presbytery. I measured the latter by counting those retired ministers who are on a Presbytery committee, who have a position of some kind in a local congregation, or who attended a meeting last year. I noted that CRE commissioners had not been included as Elder Members which resulted in an increase. The far-right column represents the number of commissioners a church should elect for the period November 1, 2022 to November 30, 2023. **Commissioners should report this new figure to Session so the proper number will come to the November meeting.**

City	Church	2020 Mbrs	2021- 2022 Elders	2021 Mbrs	Ethnic Y/N	2022-23 Elders	Add to Equalize	Elders/ church
	Elder Members (CRE, Elder on Cabinet, CCE, Former Moderator)		16			23		16
	Allen Park	537	2	493		2	0	2
	Ann Arbor	33	1	31		1	0	1
	Ann Arbor	1542	4	1439		4	0	4
	Ann Arbor	38	1	39		1	0	1
	Ann Arbor	172	1	163		1	0	1
	Auburn Hills	36	1	36		1	0	1
	Belleville	59	1	53		1	0	1
	Berkley	61	1	54		1	0	1
	Berkley	203	1	189		1	0	1
	Beverly Hills	243	1	219		1	0	1
	Birmingham	818	2	809		3	0	3
	Bloomfield Hills	1636	4	1636		4	0	4
	Brighton	534	2	513		2	0	2
	Canton	220	1	218		1	0	1
	Clarkston	14	1	11		1	0	1
	Dearborn	183	1	168		1	0	1
	Dearborn	363	2	353		2	0	2
	Dearborn	52	1	50		1	0	1
	Dearborn Hts	60	1	55		1	0	1
	Detroit	70	2	70	Y	2	0	2
	Detroit	107	2	105	Y	2	0	2
	Detroit	39	1	42	Y	2	1	2
	Detroit	142	1	138		1	0	1
	Detroit	30	2	29	Y	2	0	2
	Detroit	66	2	62	Y	2	0	2
	Detroit	302	2	176		1	0	1
	Detroit	57	2	52	Y	2	1	2
	Detroit	62	1	54	Y	2	1	2
	Detroit	36	2	9	Y	0	0	0
	Detroit	288	2	279	Y	3	1	3
	Farmington	271	2	254		1	-1	1
	Fort Gratiot	62	1	61		1	0	1
	Garden City	103	1	92		1	0	1
	Grosse Ile	405	2	376		2	0	2
	Grosse Pointe	1130	3	1096		3	0	3

City	Church	2020 Mbrs	2021- 2022 Elders	2021 Mbrs	Ethnic Y/N	2022-23 Elders	Add to Equalize	Elders/ church
Grosse Pte Wds	Grosse Pte Woods	150	1	145		1	0	1
Highland Park	Park United	33	2	33	Y	2	1	2
Howell	First	207	1	179		1	0	1
Lincoln Park	Lincoln Park	134	1	106		1	0	1
Livonia	Rosedale Gardens	493	2	480		2	1	2
Livonia	St. Paul's	138	1	128		1	0	1
Livonia	St. Timothy's	75	1	74		1	0	1
Milan	People's	103	1	90		1	0	1
Milford	Milford	451	2	448		2	0	2
Mt. Clemens	First	329	2	244		1	-1	1
Northville	First	523	2	368		2	1	2
Novi	Faith Community	139	1	132		1	0	1
Orchard lake	Community	595	2	573		2	1	2
Plymouth	First	805	2	786		3	1	3
Pontiac	First	131	1	130		1	0	1
Pontiac	Joslyn Avenue	11	1			0	0	0
Port Huron	First	280	2	194		1	0	1
Redford	St. James	35	1	33		1	0	1
Rochester	University	475	2	472		2	0	2
Royal Oak	First	442	2	412		2	0	2
Royal Oak	Korean First	28	2	28	Y	2	0	2
Royal Oak	Starr	61	1	54		1	0	1
Saline	First	166	1	167		1	0	1
Shelby Twp	St. Thomas	316	2	294		2	0	2
South Lyon	First	121	1	115		1	0	1
Southfield	Covenant	58	1	38		0	0	0
Southfield	Korean	937	3	899	Y	4	1	4
Redford	New Hope	68	2	69	Y	2	0	2
St. Clair Shores	Lake Shore	314	2	302		2	0	2
Sterling Heights	New Life	117	1	95		1	0	1
Taylor	Southminster	123	1	114		1	0	1
Troy	First	85	1	83		1	0	1
Troy	Northminster	90	1	84		1	0	1
Walled Lake	Crossroads	51	1	50		1	0	1
Warren	Celtic Cross	120	1	110		1	0	1
Warren	First	163	1	158		1	0	1
Waterford	Community	165	1	167		1	0	1
Westland	Kirk of Our Savior	69	1	62		1	0	1
White Lake	White Lake	79	1	88		1	0	1
Ypsilanti	First	147	1	144		1	0	1
Totals:		18801	138	16913	13	134	34	134

Threshold – 4 = 1439

Threshold – 3 = 719

Threshold – 2 = 260