



PRESBYTERY *of* PHILADELPHIA

CHRIST'S WORK ♦ OUR WITNESS

November 15, 2022 Stated Meeting

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Sisters and Brothers in Christ of the Presbytery of Philadelphia,

*“And let the peace of Christ rule in your hearts, to which indeed you were called in the one body.
And be thankful.”*

Colossians 3:15



Our theme verse for our Presbytery Gathering contains words of peace and gratitude. They resonate with me especially at this juncture in our world, nation, and here in the Philadelphia area. As you know we are living in a world and nation that is anything but peaceful as a result of war, hatred, violence, economic inequity and elections that are incredibly divisive and polarizing. The thankful news is Jesus Christ came to break down the walls of hostility that divide us. (Eph. 2:14) Jesus came as the “Prince of Peace” and so the peace of God is within us and amongst us. The peace of God calms our hearts and minds which enables us to be thankful. Meister Eckhart stated, “If the only prayer we pray is 'thank you' it will be enough.” My hope for us this Thanksgiving season as we prepare for Advent is to be thankful each day. I truly believe in our prayerful gratitude to God we will experience God’s peace permeating our hearts and minds, even amidst the storms of our world and nation.

My initial prayer of thanks is for the Presbytery of Philadelphia. I am so blessed to be able to serve alongside amazing teaching and ruling elders along with churches that love God and want to serve others. There is no doubt in my mind that this Presbytery is shining the light of Christ throughout our world and right here in the Philadelphia area.

At Presbytery, we are going to be shining the light of Christ through our worship of God. We are also going to hear God’s word spoken through Dr. Lisa Bowens who is the Associate Professor of New Testament at Princeton Seminary. At our meeting we are going to support the Welcome Church and the good work they are doing through our offering. We are having the Re-election of our Stated Clerk, Rev. Kevin Porter, along with the election of a new slate of Commissioners, and Moderator and Vice-Moderator for 2023. We will also examine M. Courtenay Willcox for ordination and we will have a Vital Congregations presentation that will encourage us regarding what God is doing in the life of our Presbytery.

God is working in our Presbytery to bring forth not only Peace but Joy. Karl Barth said, "Joy is the simplest form of gratitude," and I have many prayers of thanks for this Presbytery that has brought me great joy. I continue to see Joy in the hearts and minds of our congregations when I moderate installation and ordination services. It is such a blessing for me to see the excitement of our pastors and churches when God brings them together for a calling to serve.

As I close, there is much that can overwhelm with us the worries of our world, nation, and communities here in Philadelphia. I believe sometimes we question whether we can make a difference and yet I believe we can one person at a time, which reminds me of the story titled...

"The Starfish"

Once there was an older man walking the shoreline and he noticed a young boy off in the distance throwing something into the ocean. As he got closer, he noticed the boy throwing a starfish back into the ocean. As the man looked around him there were tens of thousands of starfish on the beach that would soon die as the sun beat on them. Finally, the elderly man reached the boy and said young man, "Why are you throwing the starfish back into the ocean as you cannot save all of them?" The boy then stooped down and picked up a star fish and said, "It made a difference for that one."

Presbytery of Philadelphia, we can make a difference in this dark world by shining the light of Christ to just one person. We may not be able to change the world but we can change the world one person at a time through Christ's love. Let us share the peace and joy of Christ with thankful hearts and when we do, the light of Christ will permeate our hearts and the hearts of those around us. Amen!

In the Peace and Joy of Christ,

Ted Mingle, Moderator of the Presbytery

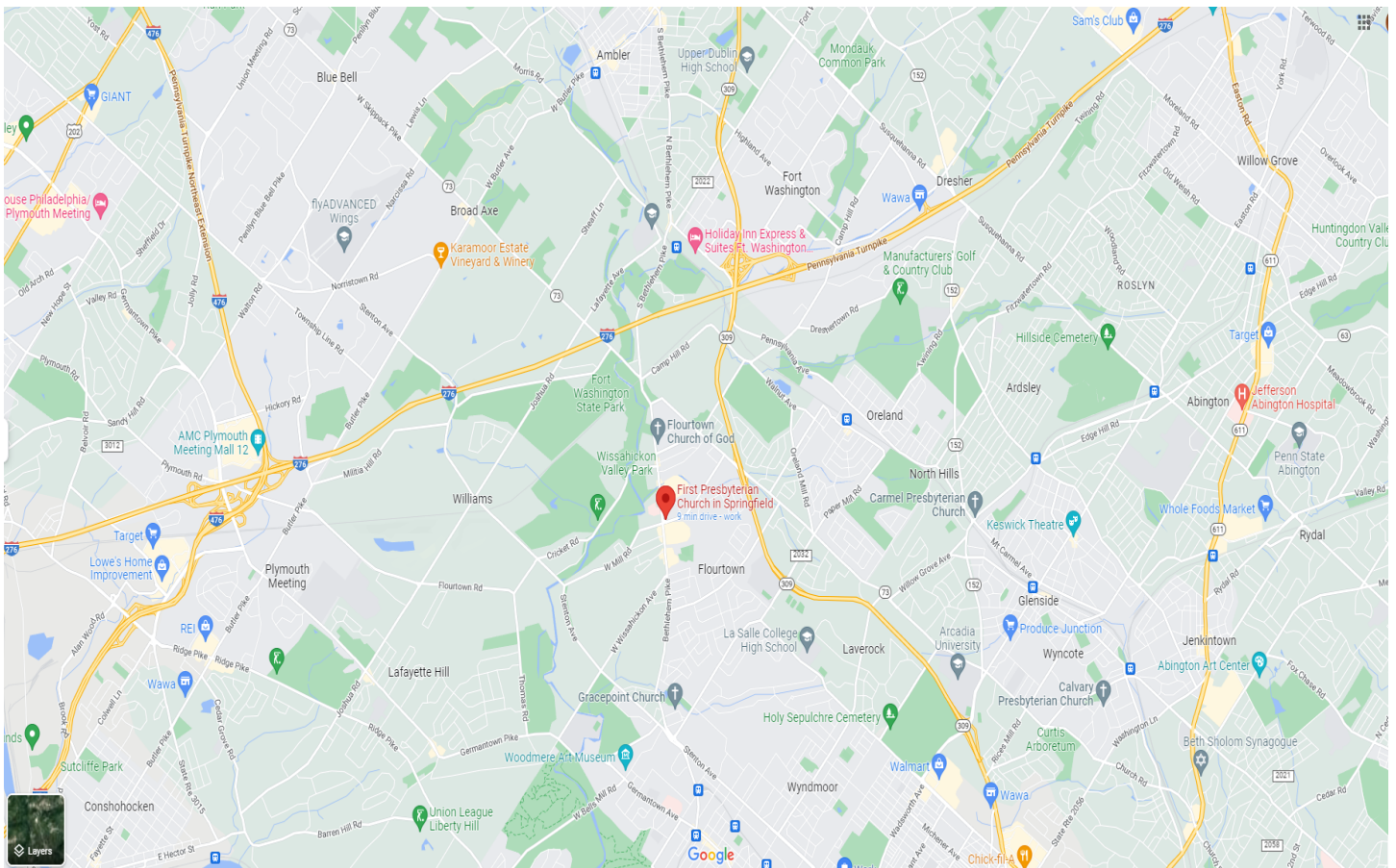
Dinner & Location



*** Dinner will be provided for \$8.00**

** Please let us know if you will be joining us for dinner by emailing cheintz@presbyphl.org so we can have a good idea how much to prepare!*

First Presbyterian Church in Springfield
1710 Bethlehem Pike
Flourtown, PA 19031
info@flourtownpres.org
(215) 233-3223



PRE-PRESBYTERY MEETING

12:00 P.M. - ROOM 101



Engaging the voices of our smaller congregations:

**A CONVERSATION OF
VISION AND HOPE**

**PLEASE JOIN PRESBYTERY LEADERSHIP FOR A
ROUNDTABLE CONVERSATION TO SHARE THE JOYS OF
SMALL CHURCH MINISTRY AND THE OPPORTUNITIES
FOR MAGNIFYING YOUR WITNESS**

Guest Preacher, Dr. Lisa Marie Bowens



Lisa Marie Bowens, PhD '14, associate professor of New Testament at Princeton Theological Seminary, earned a BS (cum laude), MSBE, and MLIS from the University of North Carolina at Greensboro, an MTS and ThM from Duke Divinity School, and a PhD from Princeton Theological Seminary. Her first book, *An Apostle in Battle: Paul and Spiritual Warfare in 2 Corinthians 12:1-10* (Mohr Siebeck), is a revision of her dissertation and examines Paul's ascent to the third heaven through a cosmic/apocalyptic lens. It traces martial imagery in the letter and explores how this imagery facilitates understanding Paul's journey as an example of spiritual warfare. Her second book, *African American Readings of Paul: Reception, Resistance, and Transformation* (Eerdmans), is the first book to investigate a historical trajectory of how African Americans have understood Paul and utilized his work to resist and protest injustice and racism in their own writings from the 1700s to the mid-twentieth century. Her current projects include working as a contributor and co-editor with Scot McKnight and Joseph Modica on *Preaching Romans From Here* (forthcoming), as co-writer with Amy Peeler on an article on New Testament, race, and gender for *The New Testament in Color* (forthcoming) and two commentaries, one on 2 Corinthians and one on 1-2 Thessalonians.

Her research interests include Paul and apocalyptic literature, Pauline anthropology, Pauline epistemology, discipleship in the gospels, African American Pauline Hermeneutics, and New Testament exegesis and interpretation. She is a member of the Society of Biblical Literature, the Society of Pentecostal Studies, Society for the Study of Black Religion, American Academy of Religion, and a past Fund for Theological Education fellow. She is also a member of the following editorial teams: *Bulletin for Biblical Research Journal*, *Horizons in Biblical Theology*, *New Testament Studies*, and *Journal for the Study of Paul and His Letters*; and a member of the following Steering Committees: Ethics and Biblical Interpretation (co-chair SBL), African American Biblical Hermeneutics Group (SBL), Pauline Theology Group (SBL), and Forum on Missional Hermeneutics (SBL). She is a recipient of the Wabash Early Career Teaching Fellowship and the Louisville Institute First Book Grant for Scholars of Color. Some of her current courses are Paul and Apocalyptic Thought, Greek Exegesis of 2 Corinthians, African American Pauline Hermeneutics, Introduction to New Testament Greek, and Introduction to New Testament Exegesis.

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**NEW MINISTER MEMBER OF THE
PRESBYTERY OF PHILADELPHIA**
November 15, 2022



Rev. Cassie Heintz was ordained and is serving bi-vocationally as the Hospice and Bereavement Coordinator at Doylestown Hospice.



Rev. Ishfaq Sahotra was received into membership and is serving as the Pastor of the Presbyterian Church of Pakistan in Philadelphia.



Rev. Andy Jacob transferred from the New Castle Presbytery and is serving as the Executive Director of Chester Eastside, Inc.



Rev. Cean James was received into membership and is serving as the Senior Pastor of the Salt and Light Community Church.

REDRESS OF IMBALANCE

The *Book of Order* (G-3.0301) requires the Presbytery to “adopt and communicate to the sessions a plan for determining how many ruling elders each session should elect as commissioners to Presbytery.”

An examination of the total number of members of the congregations of the Presbytery and the total number of minister members reveals a ratio of 77 congregants for every minister member. Using each congregation’s reported 2020 membership and assigning 1 ruling elder commissioner for every 77 members would lead to the following number of ruling elder commissioners for each Presbytery meeting. *(Please note: This allocation caps the maximum number of ruling elder commissioners for all congregations of 2,000 or more at 20.)*

Total Minister Members: 322 ♦ Total Congregation Membership: 24,712

The following redress of imbalance was approved for implementation beginning on December 1, 2021 and continues through November 30, 2022.

Abington	10
Ambler, First	7
Anchor	1
Arch Street	2
Ardmore, First	4
Aston	1
Beacon	1
Bensalem	1
Berean	2
Bethel	1
Bethesda	1
Beverly Hills	1
Bryn Mawr	20
Calvary - Wyncote	1
Carmel	6
Cedar Park	1
Central Iglesia Norristown	1
Chambers Memorial	1
Chestnut Hill	7
Christ's	1
Christ's Community Church- Drexel Hill	1
Church on the Mall	1
Collenbrook United	1
Concord Liberty	2

Crossroads-Limerick	2
Darby, First	1
Deep Run	2
Doylestown	19
Eddington	2
Elkins Park	1
Falls of Schuylkill	1
Forest Grove	2
Fox Chase Memorial	1
Frankford	1
Germantown Community	1
Germantown First	2
Glading Memorial	1
Gladwyne, Lower Merion	1
Glenolden, First	1
Grace Jenkintown	6
Gwynedd Square	3
Holmes	1
Holy Trinity Bethlehem	1
Ivyland	1
Japanese Christian	1
Jeffersonville	1
Kensington First	1

Lansdowne, First	2
Lawndale Holy Grace	1
Lenape Valley	5
Leverington	2
Levittown, First	3
Llanerch	3
Lombard Central	1
Lower Providence	10
Marple	2
Mayfair	1
Media	7
Memorial Boothwyn	1
Middletown	4
Morrisville	5
Mount Airy	1
Neshaminy Warwick	7
New River Presbyterian Church	1
Newtown	11
Newtown Square	4
Norristown, First	1
Norriton	1
Northampton	2
Northminster	1
Oak Lane	1
Old Pine, Third Scots & Mariners	3
Olivet Covenant	1
Olney First	1
Overbrook	5
Oxford	2
Parkland	1
PC of Pakistan	1
Penn Wynne	1
Philadelphia, First	3
Podowon	1
Port Kennedy, First	1
Pottstown, First	8
Rhawnhurst	1
Ridley Park	7
Roxborough	1
Salt & Light (formerly New Spirit)	1
Southwestern	1
Springfield -Flourtown	2
Springfield, First	2
Suh Kwang	1
Summit	2
Supplee Memorial	4
Swarthmore	8

Tabernacle United	1
Temple	1
Thompson Memorial	4
Thomas M Thomas Memorial	1
Tree of Life	1
Trinity - Clifton Heights	1
Trinity, Philadelphia	1
Tully Memorial	1
United Ghanaian Community	3
Valley Forge	1
Wallingford	5
Warminster	3
Wayne	20
Westminster Mayfair	1
Wissahickon	1
Wissinoming	1
Woodside	10
Wynnefield	1
New River Presbyterian Church	1
Yeadon	1

**PRESBYTERY OF PHILADELPHIA
STATED MEETING
15 NOVEMBER 2022 at 1:00 PM**

**FIRST PRESBYTERIAN CHURCH IN SPRINGFIELD
FLOURTOWN, PA**

Pre-Presbytery Meeting
Engaging the voices of our smaller Congregations:
a conversation of vision and hope

DOCKET



“And let the peace of Christ rule in your hearts, to which indeed you were called in the one body. And be thankful.”

Colossians 3:15

12:00 PM	Registration and Pre-Presbytery Gathering	
1:00 PM	Call to Order, and Prayer	Moderator, Rev. Ted Mingle
	Welcome and Arrangements	Rev. Diane Fitch First Presbyterian Church in Springfield
1:15 PM	Stated Clerk’s Report Approval of Docket Approval of Consent Agenda Seating of Corresponding Members	Rev. Kevin Porter
	Introduction of New Elder Commissioners and New Minister Members	Rev. Ted Mingle
1:30 PM	Administrative Commission Report Glading Memorial Presbyterian Church	Rev. Cynthia Betz-Bogoly

***All new business must be to the Stated Clerk by 2**

- | | | |
|---------|--|---|
| 2:00 PM | Commission on Ministry &
Commission on Preparation for Ministry & Membership Report
Examination for Ordination of M. Courtenay Willcox | Elder Jim Ballangee
Rev. Joyce Shin |
| 2:20 PM | Committee on Nominations Report
Standing Commissions and Committees
Moderator and Vice-Moderator Nominees | Elder Bob Kenworthy |
| 2:35 PM | Leadership Collegium Report
Committee on Personnel: Recommendation and Election of Stated Clerk | Rev. Ted Mingle |
| 3:00 PM | Executive Presbyter and Leadership Report

Marks of Vitality- Celebrating Congregations
Engaging in Intentional Conversation | Rev. Ruth Faith Santana-Grace

Rev. Larissa Kwong Abazia
Rev. Brenton Thompson |
| 3:45 PM | Worship
Preaching: Dr. Lisa Marie Bowens,
Associate Professor of New Testament, Princeton Theological Seminary

Offering: The Welcome Church | |
| 4:45 PM | Adjournment | |
| 4:45 PM | Dinner and Fellowship | |



**Next Stated Presbytery Meeting will be
Tuesday, January 24, 2023**
Time and Location to be determined

CONSENT AGENDA

A-1

Action Items

The Stated Clerk moves the following action items for approval by the Presbytery.

1. With gratitude for their faithful witness to the Gospel of Jesus Christ, that the death of the following Elders and Ministers of Word and Sacrament be recorded in the minutes of this stated meeting:

Elders

- Richard Jones, Northminster, June 1, 2022
- Russell Kennedy, Tree of Life, July 31, 2022
- Frances Carter, Swarthmore, August 1, 2022
- Roland Reeves, Trinity, Kensington, August 2022
- Julie McDonald, Gwynedd Square, September 5, 2022
- Phyllis Willard, Northminster, September 14, 2022
- Sarah Weston, Lincoln Center, October 2, 2022
- Francis Steele, Crossroads

Ministers of Word and Sacrament

- Rev. John Edward Berges, Honorably Retired, July 13, 2022
- Rev. Dr. Thomas K. McElhinney, Honorably Retired, August 23, 2022

“For I know that my Redeemer lives, And He shall stand at last on the earth; And after my skin is destroyed, this I know, That in my flesh I shall see God,” Job 19:25-26

2. That the address of condolence be adopted as recommended. 1

Informational Items

The following items are for your information from the Office of the Stated Clerk.

1. The ordination of the **Cassandra Heintz** took place on Saturday, September 3, 2022 at 1:00 pm at **Oxford Presbyterian Church**. The Rev. Dr. Ethelyn Taylor preached, all questions were answered in the affirmative.
2. The formation of an Administrative Commission was constituted on Wednesday, July 27, 2022 in response to the request of the Session of the **Tully Presbyterian Church** for the purpose of walking alongside the session and congregation as they engage in the process of dissolution, and making any recommendations to the Presbytery as needed. The AC is also charged with discerning with the remaining covenant community the viability of their transitioning into a fellowship or worshiping community and making recommendations to the Presbytery as applicable. This Administrative Commission is composed of **Elders Vijay Aggarwal (Wayne), June Higgins (Oxford), Julia Hill (Yeadon), and Reverends David Norse-Thomas (Swarthmore), and Mike Pulsifer (Honorably Retired)**.
3. The formation of an Administrative Commission was constituted on Friday, April 1, 2022 in

A-2

response to the Session of the **Glading Memorial Presbyterian Church** for the purpose of dissolving the congregation by end of 2022. This Administrative Commission is composed of **Elders Gina Baah (United Ghanaian), Steve Bauer (Flourtown), Susy Christensen (Philadelphia, First), and Revs. Randy barge (Olney, First), and Cynthia Betz-Bogoly (Elkins Park).**

4. The annual reviews of Terms of Call for all Pastors in Called and Installed positions were approved by the Commission on Ministry.
5. The annual reviews of Commissioned Lay Pastors as listed below were approved by the Commission on Ministry.
 - **Elder William Schuler**, commissioned to and is currently serving the **First Presbyterian Church in Darby**
 - **Elder Emmanuel Oppong-Agyare**, commissioned to and is currently serving the **United Ghanaian Community Church**
 - **Elder Lyse Larose Laing**, commissioned to and is currently serving the **United Ghanaian Community Church**
 - **Elder Tish Mayo**, commissioned to and is currently serving the **First Presbyterian Church of Glenolden**
 - **Elder Tom Buck**, commissioned to and is currently serving the **Westminster Mayfair Presbyterian Church.**

COMMISSION ON MINISTRY

C-1

Informational Items

The following actions have been taken by the Commission on Ministry at their July 7, August 4, September 8, and, October 6, 2022 Meetings.

Supply Contracts

1. Approved the Supply Pastor Contract, between the **Rev. Dr. Bernard Downing** and the Session of the **Oak Lane Presbyterian Church** for a period of twelve months, effective May 2022 with the following terms: this is a 20 hour per week position; \$27,545.83 cash compensation; \$7,467.53 deferred compensation; \$35,011.36 effective salary; \$2,107.26 SECA; \$1,250 professional expenses; \$500 study leave; two weeks study leave; one month (four Sundays) vacation; \$44,586.15 Total Compensation. (7/7/22)
2. Approved the Supply Pastor Contract between the **Rev. Lori Kosinski** and the Session of the **Norriton Presbyterian Church** for a period of twelve months, effective July 1, 2022 with the following terms: \$12,779.29 cash compensation; \$10,000 housing allowance; \$22,779.29 effective salary; \$1,742.62 SECA; \$2,500 professional expenses; \$1,000 study leave; two weeks study leave; one month (SIX Sundays), vacation; \$28,021.91 Total Compensation. (7/7/22)
3. Approved the Supply Pastor Contract between the **Rev. Bruce MacCullough** and the Session of the **Bethesda Presbyterian Church** for a period of twelve months, effective September 7, 2022 with the following terms: this is 25 hour per week position; \$10,607.80 cash compensation; \$24,000 housing allowance; \$34,607.80 Total Effective Salary; \$2,647.50 SECA; \$4,152.94 pensions; \$1,562.50 professional expenses; \$625 study leave; one month (four Sundays) plus four other Sundays vacation; two weeks study leave; \$43,595.74 Total Package. (9/8/22)
4. Approved the Supply Pastor Contract between the **Rev. Christine Callaway** and the Session of the **Aston Presbyterian Church** for a period of twelve months, with the following terms: Total compensation based on effective salary - \$29,077.31, cost of living increase at 3% - \$872.32; new total compensation based on effective salary: \$29,949.63, \$1,250 professional expenses, \$500 study leave. (10/6/22)

C-2

Transitional Contracts

1. Approved, if the way be clear, the Transitional Pastor Contract between **M. Courtenay Willcox** and the Session of the **Tree of Life Presbyterian Church** for a period of twelve months beginning September 12, 2022 with the following terms: this is a 15 to 18 hours per week position; \$20,765 cash compensation; \$1,588 SECA; \$500 professional expenses; four weeks (four Sundays) vacation; two weeks study leave; \$22,853 Total Package. (9/8/22)
2. Approved the Transitional Pastor Contract between **M. Courtenay Willcox** and the Session of **Tree of Life Presbyterian Church** as ordainable. (9/8/22)
3. Approved the Transitional Pastor Contract between the **Rev. Roberta Kearney** and the Session of the **First Presbyterian Church of Pottstown** beginning November 21, 2022 with the following terms: \$56,000 cash compensation; \$20,000 housing allowance; \$76,000 effective salary; \$29,640 pensions; \$5,814 SECA; \$5,250 professional expenses and continuing education; \$10,000 employer contribution to retirement savings plan; two weeks study leave; four weeks (four Sundays) vacation: \$126,704 Total Package. (10/6/22)

Validated Ministries

1. Approved the Validated Ministry of **Rev. Andrew Jacob** as the executive director of Chester Eastside, Inc. (7/7/22)

Ordinations and Installations

1. Approved the Administrative Commission for the ordination of **Cassandra Heintz** to the position of Hospice And Bereavement Coordinator at Doylestown Hospice. The service was held at **Oxford Presbyterian Church** on Saturday, September 3, 2022 at 1:00pm with the following members: Ministers Ted Mingle (Moderator, Lower Providence), Wonjae Choi (Gwynedd Square), and Elders Elisabeth Moise (Jeffersonville), Chris Scott, Jr. (First, Germantown), and Susan Bravo (Bryn Mawr). (8/4/22)

Position Descriptions and Ministry Information Forms

1. Approved the Ministry Information Form for the Senior Pastor position at **Grace Presbyterian Church in Jenkintown**.
2. Approved the Ministry Information Form for a Transitional Pastor position at **Media Presbyterian Church**.

3. Approved the Ministry Information Form for an Associate Pastor position at **Overbrook Presbyterian Church**.
4. Approved the Mission Study for **Concord Liberty Presbyterian Church**. (10/8/22)

C-3

Exit Interviews & Covenants of Closure
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1. Approved the dissolution of the pastoral relationship between the **Rev. Brenton Thompson** and the **Crossroads Presbyterian Church**, as approved by the congregation on June 30, 2022. (7/7/22)
2. Approved the exit interview of the **Revs. W. Carter Lester** and **Kerry Pidcock-Lester**, who served at the **First Presbyterian Church of Pottstown**. (9/8/22)
3. Approved the exit interview of the **Rev. Leah Quarles**, who served at **The Anchor Presbyterian Church**. (9/8/22)
4. Approved the exit interview of the **Rev. Sandy Hull**, who served at **Grace Presbyterian Church in Jenkintown**. (7/7/22)
5. Conducted an exit interview with the Session of the **Bethesda Presbyterian Church**. (7/7/22)
6. Approved the dissolution of the call and moderated the September 4, 2022 congregational meeting to dissolve the pastoral relationship between the **Rev. Leah Quarles** and **The Anchor Presbyterian Church**. (8/4/22)
7. Approved the exit interview of the **Rev. Pam McShane**, who served at the **Tree of Life Presbyterian Church**.
8. Conducted the exit interview with the session of the **First Presbyterian Church of Pottstown**. (10/8/22)

C-4

Honorable Retirement

1. Approved the status of Honorably Retired of the **Rev. In Kon Yu** effective September 1, 2022. (9/8/22)

Moderators of Session

1. Approved **Rev. Brenton Thompson** to serve as the Moderator of Session of the **First Presbyterian Church of Pottstown**. (7/7/22)
2. Approved **Rev. Mindy Campbell** to moderate the September 4, 2022 Congregational Meeting to dissolve the pastoral relationship between **Rev. Leah Quarles** and **The Anchor Presbyterian Church**. (9/8/22)
3. Approved the **Rev. Brian Russo** to serve as the Moderator of Session of **The Anchor Presbyterian Church**. (9/8/22)
4. Approved the **Rev. Pam McShane** to serve as Moderator of Session of **Concord Liberty Presbyterian Church**. (9/8/22)
5. Approved **M. Courtenay Willcox** to administer the sacraments and moderate session of the **Tree of Life Presbyterian Church**. (9/8/22)
6. Approved **Rev. John Sweet** as Moderator of the October 23, 2022 Session meeting of the **Rhawnhurst Presbyterian Church**. (10/6/22)
7. Approved **Rev. Pam McShane** to Moderate the September 28, 2022 Session meeting of the **First Presbyterian Church (Springfield)**. (10/6/22)
8. Approved the **Rev. Bill Hess**, of the Donegal Presbytery, to labor inside the bounds and serve as Moderator of the **Media Presbyterian Church**. (10/6/22)
9. Approved the **Rev. Drew Mann** to serve as moderator of the November 20, 2022 congregational meeting of **Bensalem Presbyterian Church**, in addition to moderating the ordination and installation of church officers on January 8, 2023. (10/6/22)

C-5

Transfers of Memberships

1. Approved the transfer of **Rev. Sanford Hull** to the Charleston Atlantic Presbytery, effective November 20, 2022. (10/6/22)

Miscellaneous

1. Approved the Annual Review of the Presbytery's Commissioned Lay Pastors. (9/8/22)
 - **Elder William Schuler**, commissioned to and it currently serving the **First Presbyterian Church in Darby**
 - **Elder Emmanuel Oppong-Agyare**, commissioned to and is currently serving the **United Ghanaian Community Church**
 - **Elder Lyse Larose Laing**, commissioned to and is currently serving the **United Ghanaian Community Church**.
 - **Elder Tish Mayo**, commissioned to and is currently serving the **First Presbyterian Church of Glenolden**.
 - **Elder Tom Buck**, commissioned to and is currently serving the **Westminster Mayfair Presbyterian Church**.
2. Two disbursements were made during the month of June from the Pastoral Care Fund. (8/4/22)
3. Approved **Rev. Brian Russo** serving communion at the **Anchor Presbyterian Church** on October 2, 2022. (9/8/22)
4. Approved the Minimum Ministerial Compensation for 2023 as outlined on the following pages. (9/8/22)

**Presbytery of Philadelphia
Minimum Ministerial Compensation for 2023
Effective January 1, 2023**

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Approved by the Commission on Ministry in September 2022

The Commission on Ministry is aware that year over year inflation and cost of living adjustments may be above 5% this year. In light of the financial realities of congregational budgets, the Commission on Ministry recommends a minimum salary increase for Ministers (and staff) of 2%.

Board of Pensions full participation (including coverage for spouse and dependents) for all pastors (2023 – 39% of effective salary), regardless of family status.

The following is the minimum compensation for all full time (40 – 50 hours per week) called or contracted pastors effective January 1, 2023. Part-time pastor compensation shall be proportional to the hours worked.

EFFECTIVE SALARY	\$56,479.93
Professional Expenses	\$2,500.00
SECA – 7.65% of Effective Salary	\$4,320.71
Study Leave Allowance	\$1,000.00
Pension Plan and Medical (Board of Pensions) 39% of Effective Salary ¹	\$22,027.17
Two Weeks Study Leave	
One Month Vacation	

¹ Full contribution to the Board of Pensions for Pension for spouse and dependent medical coverage required regardless of family status.
Pastors working less than 35 hours per week – see www.pensions.org – under “Treasurers & Administrators”, “Calculators” for contribution amount.

**Presbytery of Philadelphia
Ministerial Compensation Guidelines for 2023 Worksheet
Effective for all new calls January 1, 2023**

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The following is an outline of the Minimum Ministerial Compensation plan for the Presbytery of Philadelphia, together with guidelines for calculating adjustments based on experience, education, and size of congregation.

COMPENSATION	TAXABLE INCOME ³		INCLUDED IN PENSION (% EFF. SALARY)	PRESBYTERY F/T MINIMUM ⁶
	FEDERAL	STATE		
1. Cash compensation a. Copay reimbursement b. Deductible reimbursement c. Insurance Premiums (ie. auto/ med/dent/vision)	Yes	Yes	Yes	
2. Housing & Utilities a. Income Tax b. Social Security Tax	No Yes	Yes	Yes ¹	
3. Equity offset–manse (Optional)	Yes	Yes	Yes	
4. Effective Salary (ES) 1+2+3=4				\$56,479.93
5. Expenses a. Accountable b. Non-Accountable	No ² Yes	No ² Yes	No Yes	\$2,500.00
6. ½ SECA Supplement (7.65 of ES) ⁴	Yes	Yes	Over ½ SECA	\$4,320.71
7. Study Leave Allowance ⁵	No ²	No ²	No	\$1,000.00
8. Medical (other than BOP) a. Reimbursable expenses b. HSA/FSA	No No	No No	Yes Yes	
9. Moving Expenses (Reimbursable)	Yes	Yes	No	
10. Pension Plan & Medical (BOP) ⁶	No	No	---	\$22,027.17
11. 403 (b) Savings	No	No	Yes	

Work Week Full-time: Ordinarily averages 40-50 hrs./wk. However, note that for calculation of pension/ medical dues the **Board of Pensions considers 35 hrs/week or above as full time.**
The Presbytery recommends a 2023 Cost of Living Adjustment of: 2.0%

¹ The Board of Pensions requires this category to be at least 30% of Effective Salary #4 (if living in manse)
Please note for local tax, Philadelphia is not exempt

² Amount not taxable, up to actual expenses. Excess is taxable as income.

³ Tax reporting is by W-2 form.

⁴ SECA is taxed at 15.3% of effective salary, and the minimum supplement amounts to ½ that (what an employer would normally pay for the employee); anything over the minimum (i.e., >7.65%) must be included in effective salary, on which pension dues are calculated.

⁵ May be accrued up to three years based on terms of call or with Session approval.

⁶ Less than Full Time should use www.pensions.org Treasurers & Administrator Calculators.

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**Presbytery of Philadelphia
Ministerial Compensation and Benefit Information for 2023
Effective for all new calls January 1, 2023**

LEAVES	PRESBYTERY MINIMUM	DUE AT TERMINATION	NOTES
Vacation <i>(mandated minimum)</i>	One (1) month <i>(4 Sundays)</i>	Yes	
Study <i>(mandated minimum)</i>	Two (2) weeks	No	May accrue to six (6) weeks maximum.
	Recommended:		
Parental	Twelve (12) weeks for both parents	No	For birth or adoption; more may be negotiated.
Sabbatical	13 weeks after six (6) years service	No	Must be approved by Presbytery. Vacation is not part of sabbatical leave.
Holidays	New Year's Day; Dr. Martin Luther King Jr. Day; Presidents Day; a day of Easter week; Juneteenth; Memorial Day; Independence Day; Labor Day; a day of Thanksgiving week; a day of Christmas week		

Paid Leave:

- Leaves of all types must be approved by Session and should not ordinarily total more than nine (9) weeks annually
- Leave for a part-time position is prorated based on Presbytery full-time compensation
- Leave for illness, bereavement and jury duty should be offered as appropriate

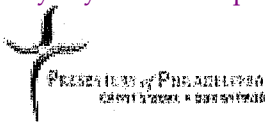
Commissioned Lay Pastor:

- Effective Salary is ¾ of presbytery minimum effective salary, pro-rated according to the hours worked
- May declare a portion of Effective Salary as Housing Allowance
- Pays FICA but not SECA
- Is not automatically a member of the Board of Pensions for pension and medical insurance

FEEES FOR OCCASIONAL PASTORAL SERVICES

Guest Preachers: IRS Mileage plus \$175 for one service on a Sunday; \$225 for two.

COM - Appointed Moderators: IRS Mileage plus \$100 per meeting.



Operating Fund
Ministries

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**Presbytery of Philadelphia
Operating Budget
As of October 31, 2022**

	Year To Date 10/31/2022			Year Ending 12/31/2022
	Actual	Operating Budget	Budget Variance	Operating Budget
Operating Budget				
RECEIPTS				
Presbytery Per Capita	\$ 301,123	\$ 312,500	(11,377)	\$ 375,000
Presbytery Mission	254,184	373,000	(118,816)	435,000
Endowments	300,000	300,000	0	389,724
Investment income	5,111	6,000	(889)	8,000
Other gifts, receipts	64,112	57,750	6,362	62,000
Total Receipts	\$ 924,530	\$ 1,049,250	(124,721)	\$ 1,269,724
EXPENSES				
Personnel	\$ 652,250	\$ 762,331	(110,081)	\$ 912,891
Ministry partnerships	113,083	142,999	(29,916)	166,333
Office expenses	37,059	27,082	9,977	32,500
Building and Grounds	34,172	26,502	7,670	31,000
Telecom & utilities	22,491	20,416	2,075	24,500
Professional fees	39,624	52,000	(12,376)	57,000
Insurance	4,371	16,666	(12,295)	20,000
Commissions and meetings	11,163	12,082	(919)	14,500
General & administrative	3,067	9,166	(6,099)	11,000
Total Expenses	\$ 917,280	\$ 1,069,244	(151,964)	\$ 1,269,724
Total Operating Surplus (Deficit)	\$ 7,250	\$ (19,994)	27,244	\$ 0

Operating Fund
Ministries

**Presbytery of Philadelphia
Ministry Partnerships
As of October 31, 2022**

	Year to Date 10/31/2022	Year To Date 10/31/2022	Variance	Year Ending 12/31/2022
	Actual	Operating Budget		Operating Budget
Ministries				
Ministry partnerships				
John Gloucester House PCMDV	0	12,500	(12,500)	15,000
Welcome Church	15,000	15,000	0	15,000
Kirkwood/Johnsonburg	11,250	29,166	(17,916)	35,000
Chester Eastside	20,833	20,834	(1)	25,000
Central Norristown	15,000	15,000	0	18,000
Black Presbyterian Caucus	500	0	500	0
West Kensington Ministry	12,500	12,500	0	15,000
Ministry Incubator	16,667	16,666	1	20,000
Religious Leaders Council	3,000	3,000	0	3,000
Youth Triennium	3,333	3,333	0	3,333
Immigrant Ministries	2,000	2,000	0	2,000
Judicial Process	10,000	10,000	0	12,000
Strategic Ministries	3,000	3,000	0	3,000
Total Ministry Support	\$ 113,083	\$ 142,999	(29,916)	\$ 166,333

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**THE TRUSTEES OF THE PRESBYTERY
OF PHILADELPHIA**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

**YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2020)**



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**THE TRUSTEES OF THE PRESBYTERY OF PHILADELPHIA
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YEAR ENDED DECEMBER 31, 2021**

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INDEPENDENT AUDITORS' REPORT

Board of Trustees
The Trustees of the Presbytery of Philadelphia
Philadelphia, Pennsylvania

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of The Trustees of the Presbytery of Philadelphia (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets – modified cash basis as of December 31, 2021, and the related statement of revenues, expenses, and other changes in net assets – modified cash basis 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 assets, liabilities, and net assets of The Trustees of the Presbytery of Philadelphia as of December 31, 2021, and its revenues, expenses, and other changes in net assets for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Trustees of the Presbytery of Philadelphia and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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.

Board of Trustees
The Trustees of the Presbytery of Philadelphia

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Auditors' Responsibilities 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 auditors' 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 GAAS 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.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment 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 The Trustees of the Presbytery of Philadelphia'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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Trustees of the Presbytery of Philadelphia'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.

Report on Summarized Comparative Information

We have previously audited The Trustees of the Presbytery of Philadelphia's 2020 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated July 8, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Board of Trustees
The Trustees of the Presbytery of Philadelphia

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Emphasis of Matter

As described in Note 12 to the financial statements, errors related to net assets were discovered during the current year. Accordingly, certain adjustments have been made to net assets without donor restrictions and net assets with donor restrictions as of December 31, 2020. Our opinion is not modified with respect to that matter.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of investments in real estate and equipment at cost is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Plymouth Meeting, Pennsylvania
October 13, 2022

THE TRUSTEES OF THE PRESBYTERY OF PHILADELPHIA
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS
MODIFIED CASH BASIS
DECEMBER 31, 2021
(WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2020)

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ASSETS	<u>2021</u>	<u>2020</u>
Cash and Cash Equivalents	\$ 371,811	\$ 320,185
Short-Term Investments	233,356	733,284
Assets of Pooled Income Plan	617,194	537,587
Advances and Other Assets	15,356	150,103
Investments	27,446,114	21,271,812
Loans Receivable:		
Revolving Loans, Net of Allowance for Doubtful Accounts of \$9,791 and \$9,791, Respectively	456,456	152,084
Community Investments	149,587	156,409
Grant Mortgages	887,782	737,782
Land Lease, Net	185,799	190,901
Property and Equipment, Net	<u>5,784,667</u>	<u>8,386,006</u>
 Total Assets	 <u>\$ 36,148,122</u>	 <u>\$ 32,636,153</u>
 LIABILITIES AND NET ASSETS		
LIABILITIES		
Payroll Withholdings	\$ 3,925	\$ 39
Agency Accounts	556,243	112,947
Amounts Held on Behalf of Churches	6,523,034	6,139,531
Discount for Future Pooled Income Plan	<u>292,813</u>	<u>262,420</u>
Total Liabilities	7,376,015	6,514,937
 NET ASSETS		
Without Donor Restrictions:		
Undesignated	17,959,063	17,834,674
Board Designated for Endowment	<u>4,829,153</u>	<u>3,210,285</u>
Total Without Donor Restrictions	22,788,216	21,044,959
With Donor Restrictions	<u>5,983,891</u>	<u>5,076,257</u>
Total Net Assets	<u>28,772,107</u>	<u>26,121,216</u>
 Total Liabilities and Net Assets	 <u>\$ 36,148,122</u>	 <u>\$ 32,636,153</u>

See accompanying Notes to Financial Statements.

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THE TRUSTEES OF THE PRESBYTERY OF PHILADELPHIA
STATEMENT OF REVENUES, EXPENSES, AND OTHER CHANGES IN NET ASSETS
MODIFIED CASH BASIS
YEAR ENDED DECEMBER 31, 2021
(WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2020)

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	2021			2020
	Without Donor Restrictions	With Donor Restrictions	Total	Total
REVENUES, GAINS, AND PUBLIC SUPPORT				
Mission Support, Local Churches	\$ 348,108	\$ -	\$ 348,108	\$ 425,895
Presbytery Apportionment	376,582	-	376,582	367,694
Bequest, Gifts, and Contributions	104,418	933,418	1,037,836	1,151,657
Investment income	916,857	837	917,694	219,668
Program Receipts	121,172	-	121,172	67,038
Net Realized and Unrealized Gains on Investments	751,317	492,624	1,243,941	997,132
Reversion of Church Assets	526,078	-	526,078	3,678,209
Gain (Loss) on Sale of Assets	401,404	-	401,404	(93,180)
Amortization of Discount Pooled Income Plan	-	49,215	49,215	40,182
Satisfaction of Program Restriction	568,460	(568,460)	-	-
Total Revenues, Gains, and Public Support	<u>4,114,396</u>	<u>907,634</u>	<u>5,022,030</u>	<u>6,854,295</u>
EXPENSES				
Program Services	1,600,511	-	1,600,511	2,021,603
Management & General	770,628	-	770,628	534,118
Total Expenses	<u>2,371,139</u>	<u>-</u>	<u>2,371,139</u>	<u>2,555,721</u>
CHANGE IN NET ASSETS	1,743,257	907,634	2,650,891	4,298,574
Net Assets - Beginning of Year, as Previously Reported	21,573,888	4,547,328	26,121,216	21,822,642
Adjustment for Net Asset Classification	<u>(528,929)</u>	<u>528,929</u>	<u>-</u>	<u>-</u>
Net Assets - Beginning of Year, as Restated	<u>21,044,959</u>	<u>5,076,257</u>	<u>26,121,216</u>	<u>-</u>
NET ASSETS - END OF YEAR	<u>\$ 22,788,216</u>	<u>\$ 5,983,891</u>	<u>\$ 28,772,107</u>	<u>\$ 26,121,216</u>

See accompanying Notes to Financial Statements.

(5)

**THE TRUSTEES OF THE PRESBYTERY OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Trustees of the Presbytery of Philadelphia (the Presbytery) is a nonprofit corporation which is under the jurisdiction of the General Assembly of the Presbyterian Church (U.S.A.) and regional Synod. The Presbytery has jurisdiction over local churches of the Presbyterian Church (U.S.A.) in Bucks, Delaware, Montgomery, and Philadelphia counties (114 churches at December 31, 2021). In the Presbyterian Church (U.S.A.), each local church is required to form a nonprofit corporation. The Presbyterian Church (U.S.A.) also provides that all property of a Church (or a Presbytery and affiliated entities) is held in trust for the use and benefit of the denomination; upon dissolution of any Church, the assets of the dissolved entity come under the control of and revert to the Presbytery. No church or affiliated organization under Presbytery jurisdiction may borrow money or purchase, sell, lease, or encumber any property without the approval of the Presbytery.

Basis of Accounting

The Presbytery prepares its financial statements on the modified cash basis of accounting. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this basis of accounting, certain revenues and assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligations are incurred. Consequently, the Presbytery has not recognized trade receivables, accounts payable to vendors and their related effects on the change in net assets in the accompanying financial statements.

Financial Statement Presentation

The Presbytery follows the provisions of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958, *Not-for-Profit Entities*. The standard requires the Presbytery to classify its net assets into two categories: net asset without donor restrictions and net assets with donor restrictions. In addition, the guidance requires enhanced disclosures about governing board designations; composition of net assets with donor restrictions; the Presbytery's liquidity; and expenses by both their natural and functional classification.

The activities of the Presbytery are included in two separate categories of net assets: net assets without donor restrictions and net assets with donor restrictions. Net assets with donor restrictions include amounts restricted in perpetuity by the donor in accordance with the original or amended gift documents. It also includes gifts restricted by donors for specific programs and other operating purposes and pledge receipts restricted for the Presbytery's upcoming year. When such restrictions are satisfied, net assets are then reclassified to net assets without donor restrictions. All other activities of the Presbytery are considered net assets without donor restrictions.

**THE TRUSTEES OF THE PRESBYTERY OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Presbytery considers all highly liquid instruments with an initial maturity of three months or less to be cash equivalents.

Contributions

Donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires (that is when a stipulated time restriction expires or a purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of revenue, expenses and other changes in net assets as satisfaction of program restriction.

The Presbytery reports gifts of real estate and equipment as support without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are to be reported as support with donor restrictions. Absent explicit donor stipulations that define how long those long-lived assets must be maintained, the Presbytery reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Investments

The Presbytery's investments in marketable equity and fixed income securities with readily determinable fair values are valued at their fair values in the statement of assets, liabilities and net assets. Alternative investments are valued by investment managers. Because alternative investments are not readily marketable, their estimated values are subject to uncertainty and therefore may differ from the value that would have been used had a ready market for such investment existed. A partial interest in real estate is held by the Presbytery. This real estate has no readily available market value and is stated at cost. The carrying amount of the cost basis investment was \$100,000 at December 31, 2021. Realized and unrealized gains and losses along with interest and dividends are included in the statement of revenues, expenses, and other changes in net assets.

**THE TRUSTEES OF THE PRESBYTERY OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments (Continued)

Investments are exposed to various risks, such as interest rate, market, and credit risk. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in values of the investments will occur in the near-term and that such changes could materially affect the amounts reported in the statement of assets, liabilities and net assets. Realized and unrealized investment gains and losses are determined by comparison of the average cost to proceeds at the time of disposal or market value at the financial statement date. These gains and losses and other investment income are reflected in the statement of revenues, expenses, and other changes in net assets.

Loans Receivable

Loans receivable include revolving loans, grant mortgages, community investment, and Good Shepherd loans. Revolving loans represent funds loaned to churches and ministers. These loans are generally repaid in installments ranging from \$39 to \$637 per month, including interest at rates ranging up to 4.5%, with terms ranging from five to fifteen years. On occasion, the Presbytery loans funds to churches with deferred payment terms.

Allowances for doubtful accounts are established based on prior collection experience and current economic factors which, in management's judgment, could influence the ability of loan recipients to repay the amounts per the loan terms. Loan balances are written off only when they are deemed to be permanently uncollectible.

Land Lease

Land lease is recorded at cost, net of accumulated amortization. Amortization is computed utilizing the straight-line method over the estimated lease term of 49 years.

Property and Equipment

Property and equipment are recorded at cost, except for gifts of physical properties which are recorded at estimated fair value when received.

The Presbytery capitalizes all major purchases of property and equipment. Assets are depreciated over the estimated useful life of the asset using the straight-line method. Building and building components are depreciated over an estimated useful life of 3 to 50 years. Furniture, fixtures, computers, and office equipment are depreciated over estimated useful lives of 3 to 20 years. Management's policy is to capitalize property and equipment acquisitions having a cost of \$5,000 or greater.

Properties that are titled to the Presbytery without paid consideration are valued at the appraised or at the tax assessed value on the date title is given.

The Presbytery has a reversionary interest in all Presbyterian Church (U.S.A.) churches in its four-county jurisdiction. For the year ended December 31, 2021, there were three church reversions to the Presbytery.

**THE TRUSTEES OF THE PRESBYTERY OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Agency Accounts

Agency accounts represent funds received for organizations, committees and programs for which the Presbytery serves as a conduit and to which the funds have not yet been transmitted.

Amounts Held on Behalf of Churches

During 2017, the Presbytery received and invested insurance proceeds from one of its churches pending redevelopment as a result of a fire. The balance at December 31, 2021 was \$6,368,451. During 2020, the Presbytery received and invested sales proceeds from one of its churches. The balance at December 31, 2021 was \$154,583. These funds are maintained in a distinct portfolio within the Presbytery's investments and there is a corresponding liability on the statement of assets, liabilities, and net assets to reflect the amounts held on behalf of churches.

Tax-Exempt Status

As part of the Presbyterian Church (U.S.A.) the Presbytery is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code (IRC) and under similar provisions of the Pennsylvania tax code.

Concentration of Credit Risk

Financial instruments that potentially expose the Presbytery to a concentration of credit risk consist primarily of cash and cash equivalents and investments. The Presbytery places its cash and temporary cash investments with financial institutions. At times, such balances may be in excess of the Federal Deposit Insurance Corporation (FDIC) insurance limits. Investments are managed by third-party administrators whose investment recommendations to management are diversified in a way that is consistent with the risk tolerance and investment objectives of the Presbytery's investment policy.

Uniform Prudent Management of Institutional Funds Act

The Uniform Prudent Management of Institutional Funds Act (UPMIFA) provides guidance on the classification of endowment fund net assets for states that have enacted versions of the UPMIFA, and enhances disclosures for endowment funds. Because UPMIFA has not become law in the Commonwealth of Pennsylvania, possible reclassifications of net assets are not required to be made. Disclosure of prevailing law in the Commonwealth of Pennsylvania and enhanced required disclosures have been included in Note 2.

**THE TRUSTEES OF THE PRESBYTERY OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements

The Presbytery measures fair value using a three-level hierarchy for fair value measurements based upon the transparency of inputs to the valuation of an asset or liability. Inputs may be observable or unobservable and refer broadly to the assumptions that market participants would use in pricing the asset or liability. Observable inputs reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs reflect the reporting entity's own assumptions about the assumptions that market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The fair value hierarchy consists of three levels of inputs that may be used to measure fair value as follows:

Level 1 – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Presbytery has the ability to access.

Level 2 – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

Level 3 – Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

The carrying amounts for cash equivalents approximate their fair value because of their short-term maturity.

A financial asset's or liability's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement.

The following valuation techniques were used to measure fair value of financial instruments owned as of December 31, 2021:

Marketable equities and mutual funds – Fair value of equities and mutual funds is based on quoted market prices for the identical security. These investments are included in the fair value hierarchy as Level 1.

Alternative investments – The Presbytery's alternative investments consist of hedge funds and private equity funds. The fair value of alternative investments is based on estimated fair values provided by investment managers. Management reviews and evaluates the values and agrees with the valuation methods and assumptions used in determining the fair value of the alternative investments.

**THE TRUSTEES OF THE PRESBYTERY OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements (Continued)

The alternative investment category represents the following:

<u>Fund/Country</u>	<u>Strategy</u>	<u>Permitted Redemptions</u>	<u>Notification</u>	<u>2021 Value</u>
Lanx Offshore Partners Ltd. - Cayman Islands	Hedge Fund	Quarterly Termination	95 days	\$ 617,748
Glenmede Private Investment Fund VII LLC - United States	Private Equity	of Partnership Termination	N/A	87,527
Liberty Special Strategies Offshore Fund - United States	Private Equity	of Partnership Termination	N/A	383,786
Glenmede Client Opportunities PFIC Pool - United States	Private Equity	of Partnership Termination	N/A	44,494
Glenmede Private Investment Fund IX - United States	Private Equity	of Partnership Termination	N/A	284,757
Glenmede Global Growth Fund LLC	Private Equity	Termination of Partnership	N/A	150,133

The Presbytery had unfunded commitments of \$417,600 at December 31, 2021.

Split interest agreements – Fair value of the split interest agreements (Pooled Income Plan) was based on the present value of future cash inflows. These assets are included in the fair value hierarchy as Level 3.

Comparative Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with the modified cash basis of accounting. Accordingly, such information should be read in conjunction with the Presbytery's financial statements for the year ended December 31 of the prior year, from which the summarized information was derived.

Reclassifications

Certain prior year amounts were reclassified to conform to the current year presentation.

Subsequent Events

In preparing these financial statements, the Presbytery has evaluated events and transactions for potential disclosure through October 13, 2022, the date the financial statements were available to be issued.

**THE TRUSTEES OF THE PRESBYTERY OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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NOTE 2 INVESTMENTS

Investments are reported in the aggregate at fair value and are comprised of the following at December 31, 2021:

	Cost	Market
Short-Term Investments	\$ 233,356	\$ 233,356
Money Market	\$ 1,372,384	\$ 1,372,384
Equity Mutual Funds:		
International	4,692,148	5,778,088
Large Cap	6,717,404	9,050,494
Mid Cap	507,556	505,291
Small Cap	684,539	1,048,674
Fixed Income Mutual Funds	6,886,158	6,913,579
Other Mutual Funds:		
Real Estate	617,668	850,687
Absolute Return	351,106	258,472
Alternative Investment Funds:		
Hedge Funds	251,602	617,748
Private Equity	996,900	950,697
Investment - Other	100,000	100,000
Total Investments	<u>\$ 23,177,465</u>	<u>\$ 27,446,114</u>

The Presbytery's endowments consist of individual funds established for a variety of purposes. Its endowments consist of board-designated and donor-restricted endowments. Net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The board of trustees of the Presbytery has interpreted the relevant state law as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Presbytery classifies as net assets held in perpetuity (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The Presbytery allocates income, gains (losses), and expenditures according to fund restrictions. Unless specifically defined, for a donor-restricted endowment fund that is required by donor stipulation to accumulate or appropriate endowment funds, the Presbytery considers the following factors:

- 1) The duration and preservation of the fund
- 2) The purposes of the Presbytery and the donor-restricted endowment fund
- 3) General economic conditions
- 4) The possible effect of inflation and deflation
- 5) The expected total return from income and appreciation of investments
- 6) Other resources of the Presbytery
- 7) The investment policies of the Presbytery

**THE TRUSTEES OF THE PRESBYTERY OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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NOTE 2 INVESTMENTS (CONTINUED)

The Presbytery has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowments while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Presbytery must hold in perpetuity or for a donor-specified period(s) as well as board-designated funds. Under this policy, as approved by the board of trustees, the endowment assets are invested in a manner that is intended to produce a return that approximates the results of the S&P 500 index while assuming a moderate level of investment risk. The Presbytery expects its endowment funds, *over time*, to provide an *average* rate of return of approximately 7% annually. Actual returns in any given year may vary from this amount.

The Presbytery relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Presbytery targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints. The Presbytery employs a third party investment advisor to oversee the management of its assets.

The Presbytery has a total return policy of appropriating for distribution each year a percent of its endowment funds' average fair value over the prior three calendar year ends. This percentage was 5% for 2021. If the total return amount exceeds the actual earnings of the endowment funds in any one year, then the amount needed to fund such excess will first be taken from the accumulated excess earnings from prior years, then from the accumulated net capital gains of endowment funds and, conversely, any undistributed income after the allocation of the total return distribution is added back to the endowment fund balance. In establishing this policy, the Presbytery considered the long-term expected return on its endowment. Accordingly, over the long-term, the Presbytery expects the current spending policy to allow its endowment to grow at an average of 2% annually. This is consistent with the Presbytery's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and excess investment return.

**THE TRUSTEES OF THE PRESBYTERY OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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NOTE 2 INVESTMENTS (CONTINUED)

A summary of the endowment activity by net asset class for the year ended December 31, 2021 is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment Assets, Beginning of Year	\$ 3,210,285	\$ 5,076,257	\$ 8,286,542
Investment Return:			
Investment Income	916,857	837	917,694
Net Realized and Unrealized Gains	751,317	492,624	1,243,941
Total Investment Return	1,668,174	493,461	2,161,635
Contributions	-	933,418	933,418
Income and Principal Distributions	(617,766)	-	(617,766)
Other Changes:			
Donor-Restricted Expenses	568,460	(568,460)	-
Amortization of Discount			
Pooled Income Plan	-	49,215	49,215
Endowment Assets, End of Year	\$ 4,829,153	\$ 5,983,891	\$ 10,813,044

Investment management fees charged to operations were \$70,383 for the year ended December 31, 2021.

NOTE 3 FAIR VALUE MEASUREMENTS

The Presbytery uses fair value measurements to record fair value adjustments to investments and to determine fair value disclosures. For additional information on how the Presbytery measures fair value refer to Note 1 – Summary of Significant Accounting Policies.

**THE TRUSTEES OF THE PRESBYTERY OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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NOTE 3 FAIR VALUE MEASUREMENTS (CONTINUED)

The following table presents the Presbytery's fair value hierarchy for those investments measured at fair value on a recurring basis as of December 31, 2021:

	Level 1	Level 2	Level 3	Total
Equity Mutual Funds:				
International	\$ 5,778,088	\$ -	\$ -	\$ 5,778,088
Large Cap	9,050,494	-	-	9,050,494
Mid Cap	505,291	-	-	505,291
Small Cap	1,048,674	-	-	1,048,674
Fixed Income Mutual Funds	6,913,579	-	-	6,913,579
Other Mutual Funds:				
Real Estate	850,687	-	-	850,687
Absolute Return	258,472	-	-	258,472
Split-Interest Agreements	-	-	617,194	617,194
Total	<u>\$ 24,405,285</u>	<u>\$ -</u>	<u>\$ 617,194</u>	25,022,479
Investments Measured at Fair Value				
Using Net Asset Value Per Share (Hedge Funds and Private Equity)				1,568,445
Money Market				1,372,384
Investment - Other				100,000
Total Investments and Split-Interest Agreements				<u>\$ 28,063,308</u>

The following table provides quantitative information about the Presbytery's Level 3 fair value measurements for the year ended December 31, 2021:

	Fair Value	Principal Valuation Technique	Significant Observable Inputs	Range of Significant Input Values
Split-Interest Agreements	\$ 617,194	Fair Value of Trust Assets	Presbyterian Church (U.S.A.) Foundation's	N/A

NOTE 4 SPLIT-INTEREST AGREEMENTS

The Presbyterian Church (U.S.A.) Foundation has pooled income plans for members of the Presbyterian Church. Certain members of the Presbyterian Church have contributed gifts to these plans for the benefit of the Presbytery. The Presbyterian Church (U.S.A.) Foundation administers the plans and makes payments to the recipients during their lives. Upon termination of the pooled income plans, the remainder interest will be available to the Presbytery.

Gifts to the pooled income plans are recorded at their present value based on the donor's life expectancy. The assets of the pooled income plans are recorded at their market value. Discounts for future interest are amortized and recorded as changes in value of pooled income plan assets in the statement of revenues, expenses, and other changes in net assets.

**THE TRUSTEES OF THE PRESBYTERY OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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NOTE 5 PROPERTY AND EQUIPMENT

The following is a summary of property and equipment at December 31, 2021:

Buildings and Building Improvements	\$ 6,941,707
Vehicles and Equipment	83,542
Land - New Church Sites	20,000
Cemetery Lots	1,900
Total	<u>7,047,149</u>
Less: Accumulated Depreciation	<u>1,262,482</u>
Total Property and Equipment	<u><u>\$ 5,784,667</u></u>

Depreciation expense was \$146,423 for the year ended December 31, 2021, and has been allocated to Management & General in the statement of revenues, expenses, and other changes in net assets.

NOTE 6 NET ASSETS WITH DONOR RESTRICTIONS

Net assets restricted as to purpose are available for the following purposes as of December 31, 2021:

Mission Operating / Kirkwood Camp	\$ 1,893,870
Pooled Income Funds	324,382
Total	<u><u>\$ 2,218,252</u></u>

Net assets representing investments to be held in perpetuity, the income from which is expendable to support the following purposes at December 31, 2021:

Mission Operating / Kirkwood Camp	<u><u>\$ 3,765,639</u></u>
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In accordance with the laws of the Commonwealth of Pennsylvania, the Presbytery operates on a total return basis and is permitted to transfer a portion of its net assets held in perpetuity to net assets with donor restrictions as to purpose and net assets without donor restrictions. The amount available for transfer is limited in order to preserve the principal held in perpetuity.

**THE TRUSTEES OF THE PRESBYTERY OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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NOTE 7 RETIREMENT PLANS

The Presbytery has two retirement plans. The Presbytery makes contributions to a multi-employer retirement plan administered by the Board of Pensions of the Presbyterian Church (U.S.A.), which is a defined benefit plan. The Presbytery's participation in the defined benefit plan constitutes less than 1% of total plan contributions. The defined benefit plan covers all of the Presbytery's full time ordained ministers. The funded status of the defined benefit plan was 160% at December 31, 2021, the date of the last plan audit. The Board of Pensions of the Presbyterian Church (U.S.A.) is wholly responsible for the ultimate payment of pension and other benefits for participating Presbytery employees. The Presbytery is not obligated for any underfunding of the defined benefit plan, nor can it recover any overfunding. It is only responsible to pay the defined contributions discussed above.

The defined benefit plan covers substantially all qualifying members who serve, or have served, the Presbyterian Church. Under the defined benefit plan eligible participants can begin receiving benefits at:

- Normal retirement at age 65, or
- Early retirement at age 55

During 2021, \$21,273 of dues paid to the Board of Pensions (which also provides medical and other benefits) represented contributions to the defined benefit plan.

The second plan covers certain employees with a minimum of one year of service who are not included in the defined benefit plan. The plan is a defined contribution plan and is administered by Fidelity Investments. The Presbytery contributes a fixed percentage of eligible employees' salaries and all employees eligible to participate in the defined contribution plan may voluntarily contribute to the plan. During 2021, the Presbytery contributed \$4,411 to the defined contribution plan.

NOTE 8 OPERATING LEASES

The Presbytery leases certain equipment under the terms of operating leases. Rent expense was \$4,378 for the year ended December 31, 2021.

Future minimum lease commitments at December 31, 2021 are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2022	\$ 4,378
2023	4,378
2024	2,946
2025	2,230
2026	2,230
Thereafter	372
Total	<u>\$ 16,534</u>

**THE TRUSTEES OF THE PRESBYTERY OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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NOTE 9 FUNCTIONAL EXPENSES

The table below presents expenses by both their nature and function for the year ended December 31, 2021:

	Program			Management & General	Total
	Ministry & Mission	Ecclesiastical & Pastoral	Total		
Personnel	\$ 466,875	\$ 165,200	\$ 632,075	\$ 296,947	\$ 929,022
Ministries	481,464	2,614	484,078	26,896	510,974
Grants Awarded	352,328	5,000	357,328	-	357,328
Office Expenses	28,159	2,378	30,537	22,018	52,555
Buildings & Grounds	14,970	-	14,970	56,789	71,759
Telecom & Utilities	23,878	-	23,878	75,720	99,598
Prof Fees	1,907	2,577	4,484	81,715	86,199
Insurance & Taxes	10,776	-	10,776	55,699	66,475
Commissions & Meetings	3,954	11,834	15,788	4,092	19,880
Program Costs	26,577	-	26,577	224	26,801
Depreciation & Amortization	-	-	-	146,423	146,423
General & Administrative	20	-	20	4,105	4,125
Total	<u>\$ 1,410,908</u>	<u>\$ 189,603</u>	<u>\$ 1,600,511</u>	<u>\$ 770,628</u>	<u>\$ 2,371,139</u>

The financial statements report certain categories of expenses that are attributable to multiple program or supporting activities. The Presbytery's primary expense category that is divided among program and supporting functions is Personnel (salaries and benefits), which is allocated among the Ministry & Mission, Ecclesiastical & Pastoral, and Management & General (including finance and administration) functions according to longstanding formulas. Kirkwood Camp's Personnel and other expenses are reported on a standalone basis.

The Presbytery's Direct Program Support is allocated primarily to Ministry & Mission, and incorporates operating budget support provided to Community Ministries, as well as to Kirkwood Camp (in addition to program expense incurred by Kirkwood itself), and the Seminary Partnership and Incubator programs. It excludes restricted fund grant activity, which is reflected under Support of Specified Causes.

Several of the Presbytery's other expense categories, including Equipment & Supplies, Maintenance, Insurance & Professional Fees, Depreciation, and Telephone & Utilities, are allocated primarily to the Finance & Administration function.

NOTE 10 COMMITMENTS AND CONTINGENCIES

Guarantees

Certain church properties and affiliates in which the Presbytery holds title, and others which are held in the name of corporations of individual congregations, are subject to mortgages, as approved by the Presbytery. Mortgages are owed to the Presbyterian Church (U.S.A.) and commercial lending institutions. Individual church congregations assume all such obligations and make required payments directly to the mortgagor. On occasion, as approved by the trustees, the Presbytery guarantees the mortgages of the member congregations. At December 31, 2021, the Presbytery guaranteed mortgages with various financial institutions with outstanding balances of approximately \$5,080,426.

**THE TRUSTEES OF THE PRESBYTERY OF PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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NOTE 10 COMMITMENTS AND CONTINGENCIES (CONTINUED)

Other

The Presbytery is engaged in legal actions arising in the ordinary course of its business. The Presbytery believes that the ultimate outcome of all such matters will not have a material effect on Presbytery's financial position.

NOTE 11 LIQUIDITY

The Presbytery had approximately \$605,100 of total cash and cash equivalents plus short-term investments as of December 31, 2021, of which \$57,650 represented funds held for others (primarily the General Assembly and Synod), leaving \$547,450 of total liquidity, or about five months of Presbytery operating expenses.

The Presbytery invests cash in excess of normal requirements (short-term investments) in shares of a money market fund which holds securities maturing in 397 days or less (with certain exceptions) and having a weighted average maturity of 60 days or less and a weighted average life of 120 days or less.

Total available investment income from sources with both donor restrictions and without donor restrictions (funds) used in the Presbytery's 2021 operating budget was approximately \$339,000, or an estimated three months of operating expenses. A portion of the Presbytery's investment income is comprised by a total return distribution from certain funds based on the average of their values as of the end of the three previous years, i.e., 2018 through 2020 (less actual income received from those funds in the prior year).

The balance of the Presbytery's operating budget is funded through annual contributions from churches, both in the form of per capita (also known as apportionment) payments, which are based on the number of members in each church, plus discretionary mission support by individual churches.

NOTE 12 RESTATEMENT

In 2021, the Presbytery's management completed a comprehensive review of net asset balances and restrictions as part of a financial system conversion. This review identified certain errors occurring over a number of prior years, resulting in an overstatement of net assets without donor restrictions and an understatement of net assets with donor restrictions previously reported as of December 31, 2020. The accompanying 2020 financial statements have been restated to correct these errors. The effect of the restatement was to decrease net assets without donor restrictions by \$528,929 and increase net assets with donor restrictions by the same amount.

THE TRUSTEES OF THE PRESBYTERY OF PHILADELPHIA
SCHEDULE OF INVESTMENTS IN REAL ESTATE AND EQUIPMENT AT COST
DECEMBER 31, 2021
(SEE INDEPENDENT AUDITORS' REPORT)

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Buildings and Building Improvements

Norris Square Church	2136 N. Hancock Street	\$ 929,340
Presbytery Center	915 East Gowen Avenue	2,827,227
Beacon Church	2364 East Cumberland Street	585,140
Manoa Church	153 North Eagle Road	1,150,000
Macalester-Torresdale Church	3665 East Crown Avenue	500,000
Appletree Childcare & Learning Center	3665 East Crown Avenue	950,000
Total Buildings and Building Improvements		<u>6,941,707</u>

Vehicles and Equipment

83,542

Land, New Church Sites

Concordville Township Church Site	Smith's Bridge Road and Bethel Road	<u>20,000</u>
Total Land, New Church Sites		20,000

Cemetery Lots

West Laurel Hill Cemetery	Bala Cynwyd, Lot #240, Providence Section	1,600
White Chapel Memorial Park	Feasterville, Lot #338 A-D, Folcroft Section	<u>300</u>
Total Cemetery Lots		<u>1,900</u>

Total Property and Equipment (Cost)

\$ 7,047,149

L-1**PRESBYTERY LEADERSHIP COLLEGIUM***Informational Items*

The following actions were taken by the Leadership Collegium at their September 20, 2022 meeting, and virtually via email vote on October 13, 2022.

Action: Approved the co-sponsoring of an Anti-Hate Conference with local Jewish Leadership (9/20/22)

Action: Approved the following minutes of the Presbytery (9/20/22)

- March 29, 2022 Called Presbytery Meeting
- April 26, 2022 Stated Presbytery Meeting
- July 23, 2022 Stated Presbytery Meeting

Action: Approved the minutes of the July 12, 2022 Leadership Collegium Meeting (9/20/22)

Action: Approved the 2023 Housing Allowance for Pastors on the Leadership Team Staff of the Presbytery as listed below. (9/20/22)

- Rev. Ruth Faith Santana-Grace \$70,000
- Rev. Kevin L. Porter \$18,800
- Rev. Sarah Colwill \$35,000
- Rev. Brenton Thompson \$27,000

Action: Approved the Presbytery Docket in principle as presented for the November 15, 2022 Stated Presbytery Meeting, including the offering to go to The Welcome Church. (9/20/22)

Action: Approved the earmarking of \$25,000 from the Reserve for New Initiatives for the Self-Development of People. (9/20/22)

Action: The below resolution of the Agreement of Sale of the Mayfair United Presbyterian Church was approved by the Collegium of the Presbytery of Philadelphia. (9/20/22)

The Agreement of Sale of the Mayfair United Presbyterian Church:

WHEREAS, at its regularly stated meeting held on March 22, 2022, the Collegium of the Presbytery of Philadelphia, on behalf of the Presbytery of Philadelphia, approved the sale of the Mayfair United Presbyterian Property to 3BBB, LLC for the sum of \$475,000, if the way be clear, pending conversation with our legal counsel.

WHEREAS, all further issues regarding the sale of the Mayfair United Presbyterian property have been resolved.

THEREFORE, the following resolutions are appropriate:

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RESOLVED, that the President or Assistant Treasurer/ Business Administrator of the Corporation are authorized to take any additional actions and execute any additional amendments or endorsements to the Agreement of Sale necessary to close on the sale of the Property with the advice of legal counsel of the Presbytery.

RESOLVED, that any one of the officers of the Corporation is authorized and empowered to execute and deliver all agreements, instruments, and documents, including, but not limited to, the Agreement of Sale, a deed, a seller's affidavit, and settlement statement, as are necessary and desirable to consummate the sale and conveyance of the Property to the Buyer. The said officer is further authorized, directed, and empowered to proceed with the sale and to take all such actions as are necessary and desirable for the purposes of effectuating the sale.

RESOLVED, that the President, Assistant Secretary, or the Assistant Treasurer of the Corporation are also authorized to sign and affix the Corporation's seal to any and all documents required to effectuate the sale as set forth above, and, to receive the check or wire transfer (made payable to the Trustees of the Presbytery of Philadelphia) representing the balance of the proceeds of the sale.

Action: Approved the following names to serve on the Committee on Nominations for the class of 2025. (10/13/22)

Rev. Debbie Heffernan (Glading)

Rev. Dr. Kari McClellan (HR)

Elder Elaine McCray (Holy Trinity-Bethlehem)

Elder Julia Hill (Yeadon)

Action: Approved the Minimum Ministerial Compensation as recommended by the Commission on Ministry for 2023. (9/20/2022)

COMITTEE ON NOMINATIONS
Action Items

N-1

The Presbytery of Philadelphia's Committee on Nominations presents the following for consideration:

For Moderator: Elder Zandra Maffett (Valley Forge)

For Vice-Moderator: Elder Jim Ballengee (Arch Street)

For Member-at-Large of the Leadership Collegium:

Class of 2025: Rev. Alex Evangelista (Church on the Mall)

For the Commission on Ministry (COM):

Class of 2025: Elder Dr. Darlene Beasley (Cedar Park)
Elder Lawyer Chapman (Arch Street)
Elder Contina Lundy (Germantown, First)
Rev. Andrew Mann (Honorably Retired)
Rev. Edward Mingle (Lower Providence)
Rev. Marianne Morgan (Northminster)
Elder Ruth Murphy (Grace, Jenkintown)
Rev. Rachel Rhodes (Morrisville)
Rev. Ashley Rossi (Validated Ministry)

Class of 2023: Elder Deborah McKnight (Berean)
Rev. Liz Wagner (Validated Ministry)
Rev. Timothy Wotring (Fox Chase)

Moderator: Rev. Kari Olson (East Falls)

For the Commission on Preparation for Ministry and Membership (CPMM):

Class of 2025: Rev. Christen Blore (Validated Ministry)
Rev. Kirby Lawrence Hill (Abington)
Elder Amy Raphael (Chestnut Hill)
Rev. James Reisner (Grace, Jenkintown)
Rev. Dr. Graham Robinson (Validated Ministry)

Moderator: Rev Dr. Adam Hearlson (Overbrook)

N-2**For the Commission on Financial Management (CFM):**

Class of 2025: Rev. Jason Grimes (Ardmore)
 Rev. Lori Kosinski (Norriton)
 Rev. Alexander Lester-Abdalla (Morrisville)
 Elder Frank Noyes (Wallingford)
 Elder Rick Schaub (Thompson Memorial)

Class of 2023: Elder Brad Baturka (Bryn Mawr)

Co-Moderators: Elder Vijay Aggarwal (Wayne)
 Rev. Wonjae Choi (Gwynedd Square)

For the Commission on Resources and Creative Ministries (CRC):

Class of 2025: Rev. Brian Ballard (Bryn Mawr)
 Rev. Rebecca Blake (Old Pine)
 Elder Kate McShane (Tree of Life)
 Rev. Greg Terry (Holy Trinity – Bethlehem)

Moderator: Rev. Sarah Cooper-Searight (Swarthmore)

For the Committee on Representation (COR):

Class of 2025: Elder Dr. Aaron Bass (Germantown, First)
 Elder John Murphy (Grace, Jenkintown)

Moderator: Elder Megan Acedo (Beacon)

For the Committee on Personnel (COP):

Class of 2025: Rev. Dr. Jade King Bass (At-Large)
 Rev. Diane J. Fitch (Ardmore)
 Rev. Jesse Garner (Honorably Retired)

Moderator: Rev. Carla Jones Brown (Arch Street)

For the Committee Self Development of People (SDOP):

Class of 2023: Rev. Pauline Sexton (Doylestown) Elder
 Class of 2025: Lloyd Higgins (Oxford)
 Ms. Yvonne Hughes (non-Presbyterian)

Moderator : Rev. Todd Stavrakos (Gladwyne)

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For Sexual Misconduct and Abuse Response Team (SMART)

Class of 2025: Elder June Higgins (Oxford)
Rev. Dr. Kris Schondelmeyer (Deep Run)
Moderator: Rev. Dr. Kris Schondelmeyer (Deep Run)

For the Synod Permanent Judicial Commission (Minister Member):

Class of 2025: Rev. Cassie Heintz (Validated Ministry)

N-4

Our Moderator and Vice-Moderator Elect for 2023

Elder Zandra Maffett, Moderator of the Presbytery of Philadelphia



Elder Zandra Maffett has been a member of Valley Forge Presbyterian Church, King of Prussia, PA, since 1978. In that time she has served as a member of the Long -Term Vision Committee, as well as Chair of the Mission Committee. In addition to serving as a Sunday School teacher, she has participated on church mission trips to Presbyterian Disaster Assistance host sites in Pearlinton, MS and Towanda, PA. She grew up in Philadelphia as a member of Bethel Presbyterian Church where she was active in many youth activities and has fond memories of the Presbyterian Camp, Pennington Island. Elder Maffett has been active at the presbytery level, serving on the Committee on Nominations and on several administrative commissions. Her commitment to the national church has included serving as a General Assembly commissioner

and participating in international delegations to Zambia and Israel. Currently she serves as co-chair of the Presbyterian Disaster Assistance Advisory Committee and is a National Disaster Response Volunteer. In her community she is a Board Member of Theatre Horizon, a non- profit actors equity theatre in Norristown. And, she has volunteered in Mozambique and Haiti.

She is the proud mother of three adult sons; and enjoys reading, attending live ballet and theatre, international travel and collecting African American Art.

Elder Jim Ballengee, Vice-Moderator of the Presbytery of Philadelphia



Elder Jim Ballengee grew up as a member of Ardmore Presbyterian Church and joined Arch Street Presbyterian Church in the first class of Elders in 2009 as the church began to grow again. He has served on Session for 8 years at Arch Street Presbyterian Church in addition to roles on Personnel, Nominating and Mission and Outreach. He is completing his sixth year on the Presbytery's Commission on Ministry – the last 2 ½ years as Moderator of the Commission.

Jim also serves on the Administrative Commission for New River Presbyterian Church and on the Community Advisory Council as well. He was a Commissioner to General Assembly at St. Louis in 2018.

In the city of Philadelphia, Jim is a Board member of The Christopher Ludwick Foundation, serves on the Board of Historic Rittenhouse Town and was one of the founding Board members of St. James School. He also was instrumental in the establishment of The Center of Public Purpose at William Penn Charter School – enabling students to go deeper into issues of education, food insecurity and poverty.

He is married to Elaine, has three grown daughters and two grandchildren. In any spare time remaining, he enjoys reading and hiking and is obsessed with crossing the Grand Canyon on foot.

COMMISSION ON PREPARATION FOR MINISTRY AND MEMBERSHIP P-1

Action Item

The Commission on Preparation for Ministry and Membership recommends candidate **M. Courtenay Willcox** (Bryn Mawr) to be examined for ordination.

Information Items

The following actions were taken by the Commission on Preparation for Ministry and Membership at its June 8, September 8, and October 13, 2022 meetings.

Transfer of Minister Members

1. Approved the transfer of the **Rev. James Reisner** to the Presbytery. (6/9/22)
2. Approved the transfer of the **Rev. Andrew Jacob** to the Presbytery. (9/8/22)
3. Approved the transfer of the **Rev. Isfaq Sahorta** to the Presbytery. (9/8/22)
4. Approved the transfer of the **Rev. Cean James** to the Presbytery. (10/13/22)

Enrollment as Inquirer

1. Enrolled **Twanna Mae Hall** (Oxford) as an inquirer. (9/8/22)
2. Enrolled **Wanda Harris Cooper** (Oxford) as an inquirer. (9/8/22)

Miscellaneous

1. Received the request to remove Inquirer **Klaas Walhout** (Philadelphia, First) from the ordination process. (9/8/22)
2. Met with **M. Courtenay Willcox** to workshop her statement of faith. (10/13/22)
3. Met with **Allen Rascoe** for annual update. (10/13/22)
4. Met with **Ginny Groves** for annual update. (10/13/22)

Under the Care of the Presbytery of Philadelphia Commission on Preparation for Ministry and Membership

Inquirers

Choi, Mina (Doylestown)
Cooper, Wanda Harris (Oxford)
Dean, M. K. (Philadelphia, First)
Downing, Bernard (T.M. Thomas)
Dwayen, Gabriel (Tully)
Hall, Twanna Mae (Oxford)
Jones, Claire (Christ's Community)
McCraney, Connor (Newtown)
Mucklow, Wayne (Old Pine)
Peterson, Lars (Arch Street)
Rigsby, Suzin (Abington)

Candidates

Briggs, William (Doylestown)
Chaffee, John (Media)
Heyer-Rivera, Christian (Chestnut Hill)
Hostetter, Sarah (Wayne)
Martin, Emma-Claire (Tree of Life)

Certified Ready

Bass, Aaron
Biermann, Heidi
Cornish, Theodore
Nambiar, Virginia
Rascoe, Allen
Rich, Patricia
Willcox, Courtenay

P-2**M. Courtenay Willcox
Brief Biography**

I live out my life's priorities of faith, family, and environment in my activities and involvements. Currently, I serve Tree of Life as a Transitional Pastor. Becoming a grandmother for the second time and completing a second unit of Clinical Pastoral Education at Thomas Jefferson University Hospital are recent life events.

A cradle Presbyterian, I am a former Moderator of the Presbytery of Philadelphia (2013) and served on the Presbytery's Commission on Ministry as chair of the Southeast Region. Serving as a Commissioned Ruling Elder for the last 11 years, I have preached in dozens of local congregations. I moderated Mid-Council Issues as a Commissioner to the 2014 General Assembly in Detroit. I am part of four-generations of Teaching and Ruling Elders and, at Bryn Mawr Presbyterian Church, where I served as co-chair of the Associate Pastor Nominating Committee and have most recently enjoyed working with youth and teaching Confirmation class, moderating the Environmental Justice Committee, and serving on the Eugene C. Bay Fund.

I graduated with a Master of Divinity from United Lutheran Seminary in 2019, receiving a certificate in Ecology and Theology and honors in Church in Society as a public theologian. As a Candidate who was certified ready to receive a call, I served as a Student Pastor at Church on the Mall for nearly a year during a threshold period between permanent pastors from 2021-2022.

More than a decade ago, wanting to do more around environmental issues, I founded MainLine Interfaith Green Group (M.I.G.G.), now Main Line PA Interfaith Power and Light, where I serve as one of the facilitators. I also serve on the board of Interfaith Philadelphia and as a public theologian on the board of Heeding God's Call to End Gun Violence.

I am a life-long swimmer and enjoy cycling, alone and with our family. Spending time in the Outer Banks with husband Tom, three adult children, a son-in-law, granddaughters, and Gracie, our schnoodle, is a cherished gift. There is nothing like a sunrise walk on the beach!

M. Courtenay Willcox
Statement of Faith

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1 Then I heard the voice of the Lord saying, “Whom shall I send, and who will go for us?”
2 And I said, “Here am I; send me!” Isaiah 6:8

3 God, who calls us by name, is creator of all, omnipotent, omnipresent, and omniscient.
4 God stands apart from humankind in greatness, yet again and again seeks a relationship
5 with humankind, God’s creation. We see God’s greatness reflected in all creation and
6 God’s essence is at our core and woven into the fabric of our being.

7 Christ was conceived, born, suffered, walked as God with us, was crucified, died, buried,
8 descended, rose again, ascended, seated at the right hand, and will come again. In all of
9 these, Jesus is savior, guardian, guide and friend. Christ came to earth to walk with
10 humankind. In Christ, not only are we redeemed, but we have a teacher and role model.
11 Christ, fully human, fully divine, Emmanuel, God with us, awakens us to our true nature,
12 that of seeking God and wanting to be in relationship with God.

13 The Holy Spirit is the grace-filled presence that surrounds us every day and is our
14 continual teacher and illuminator. The Holy Spirit reveals God to us through scriptures,
15 the sacraments of baptism and communion, other people, everyday life and our natural
16 world. We are captured by the Holy Spirit, to dwell in that presence of the triune God.

17 We live in a broken world that is infected by sin. It disrupts the countenance of our souls
18 and keeps us from being the people God fully intends us to be. Through sin, we separate
19 ourselves from God. We take more comfort in responding in fear than love, because we
20 are not living from God, the true root of our being. With God’s grace, through Jesus’
21 birth, life, death and resurrection, and by the power of the Holy Spirit, with God’s grace
22 we work mightily to choose God’s good.

23 The Bible is the inspired Word of God that is always teaching and inspiring to us in our
24 time. Written by humans in specific times and places, reflecting the societies views and
25 visions of that time, Scripture is relevant today and continues to be relevant and speaks to
26 us, through the Holy Spirit guiding and directing our lives.

27 The Church is a community of believers, Christ’s body on earth, who gather to worship,
28 pray, and love God, and then go out the doors of the church to emulate Christ to, in, and
29 with the world. The mission of the church is to evangelize, as we look for ways to shelter
30 the homeless, feed the hungry, clothe the naked, visit those in prison, heal the sick, pray
31 for our enemies, preach peace in a world bent toward violence, welcome the stranger,
32 seek the lost, proclaim love more estimable than money, and have abundant life in God’s
33 name.

34 Baptism and communion are activities in the life of our church in which we participate in
35 which God is uniquely active. Water, bread, and wine are set apart from ordinary use.
36 God authors these sacraments and they are ours through salvation and grace and by them
37 we are nourished for mission. We are called in the waters of our baptism as we begin our
38 journey of faith as we join the family of God. We are fed and nourished on our way when
39 we partake of the Lord’s Supper. In receiving communion, we celebrate the community
40 to which we belong and the sacrifice of God, through Jesus Christ, that has brought us,
41 with its priesthood of believers, to this place and in this time.

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**STATED CLERK'S REPORT
Informational Items**

Roster of Permanent Judicial Commission Members
whose terms expired during the last six years (D-5.0206b)

Class of 2021

Rev. Anita Bell (Lenape Valley)
Elder Daniel Conner (Germantown, First)
Elder Alice Hughes (Newtown)

Class of 2019

Elder Paul Bunting (Grace, Jenkintown)
Elder Al DerMovsesian (Warminster, First)
Rev. Karen Nelson (Marple)

Class of 2015

Rev. Jack Norrie (Honorably Retired)
Elder Phoebe Sheftel (Bryn Mawr)
Elder Sam Whyte (Germantown, First)

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REDRESS OF IMBALANCE

The *Book of Order* (G-3.0301) requires the Presbytery to “adopt and communicate to the sessions a plan for determining how many ruling elders each session should elect as commissioners to Presbytery.”

An examination of the total number of members of the congregations of the Presbytery and the total number of minister members reveals a ratio of 7 congregants for every minister member. Using each congregation’s reported 2021 membership and assigning 1 ruling elder commissioner for every 7 members would lead to the following number of ruling elder commissioners for each Presbytery meeting. *(Please note: This allocation caps the maximum number of ruling elder commissioners for all congregations of 2,000 or more at 20.)*

Total Minister Members: 316 ♦ Total Congregation Membership: 24,15

RECOMMEND: I recommend the imbalance be redressed for implementation beginning on December 1, 2021. This assigning begins on December 1, 2022 and continues through November 30, 2023.

Abington	10
Ambler, First	7
Anchor	1
Arch Street	2
Ardmore, First	4
Aston	1
Beacon	1
Bensalem	1
Berean	1
Bethel	1
Bethesda	1
Beverly Hills	1
Bryn Mawr	20
Calvary - Wyncote	1
Carmel	4
Cedar Park	1
Central Iglesia Norristown	1
Chambers Memorial	1
Chestnut Hill	7
Christ's	1
Christ's Community Church- Drexel Hill	1
Church on the Mall	1
Collenbrook United	1
Concord Liberty	2

Crossroads-Limerick	2
Darby, First	1
Deep Run	2
Doylestown	19
Eddington	2
Elkins Park	1
Falls of Schuylkill	1
Forest Grove	2
Fox Chase Memorial	1
Frankford	1
Germantown Community	1
Germantown First	2
Glading Memorial	1
Gladwyne, Lower Merion	1
Glenolden, First	1
Grace Jenkintown	6
Gwynedd Square	3
Holmes	1
Holy Trinity Bethlehem	1
Ivyland	1
Japanese Christian	1
Jeffersonville	1
Kensington First	1

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Lansdowne, First	2
Lawndale Holy Grace	1
Lenape Valley	5
Leverington	2
Levittown, First	3
Llanerch	3
Lombard Central	1
Lower Providence	10
Marple	2
Mayfair	1
Media	7
Memorial Boothwyn	1
Middletown	4
Morrisville	5
Mount Airy	1
Neshaminy Warwick	7
New River Presbyterian Church	1
Newtown	11
Newtown Square	4
Norristown, First	1
Norriton	1
Northampton	2
Northminster	1
Oak Lane	2
Old Pine, Third Scots & Mariners	3
Olivet Covenant	1
Olney First	1
Overbrook	4
Oxford	2
Parkland	1
PC of Pakistan	1
Penn Wynne	1
Philadelphia, First	3
Podowon	1
Port Kennedy, First	1
Pottstown, First	8
Rhawnhurst	1
Ridley Park	7
Roxborough	1
Salt & Light (formerly New Spirit)	1
Southwestern	1
Springfield -Flourtown	2
Springfield, First	2
Suh Kwang	1
Summit	2
Supplee Memorial	4
Swarthmore	8

Tabernacle United	1
Temple	1
Thompson Memorial	4
Thomas M Thomas Memorial	1
Tree of Life	1
Trinity - Clifton Heights	1
Trinity, Philadelphia	1
Tully Memorial	1
United Ghanaian Community	3
Valley Forge	1
Wallingford	5
Warminster	3
Wayne	20
Westminster Mayfair	1
Wissahickon	1
Wissinoming	1
Woodside	10
Wynnefield	1
New River Presbyterian Church	1
Yeadon	1

2021 Presbytery Statistical Report

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Presbytery	Philadelphia		
Address	915 E Gowen Ave, Philadelphia, PA 19150		
Phone	215-242-1400	Fax	215-242-1444
Email	<u>office@presbyphl.org</u>		
Web Site	presbyphl.org		

Membership			
Prior Active Members	24658	Adjusted membership	24606
Gains		Losses	
Certificate	69	Certificate	61
Youth Professions	107	Deaths	317
Professions & Reaffirmations	118	Deleted for any Other Reason	368
Total Gains	294	Total Losses	746
Total Ending Active Members	24154		

Baptisms		Average Weekly Worship Attendance	5149
Presented by Others	141	Female Members	14306
At Confirmation	14	Friends of the Congregation	1848
All Other	7	Ruling Elders on Session	728
		Do you have Deacons? Yes / No	59 / 12

Age Distribution of Active Members		People with Disabilities	
25 & Under	2162	Hearing impairment	490
26 - 40	2795	Sight impairment	355
41 - 55	2723	Mobility impairment	487
56 - 70	4057	Other impairment	768
Over 70	4664		
Total Age Distribution	16401		

Christian Education			
Birth - 3	363	Grade 7	146
Age 4	270	Grade 8	178
Kindergarten	145	Grade 9	178
Grade 1	138	Grade 10	150
Grade 2	162	Grade 11	161
Grade 3	150	Grade 12	152
Grade 4	158	Young Adults	400
Grade 5	167	Over 25	3163
Grade 6	179	Teachers/Officers	819
		Total Christian Education	7079

2021 Presbytery Statistical Report

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Racial Ethnic

Asian/Pacific Islander/South Asian	227	Native American/Alaska Native/Indigenous	
Black/African American/African	1020	White	14693
Middle Eastern/North African	24	Multiracial	89
Hispanic/Latino-a	116		
		Total Racial Ethnic	16175

Financial Data

Annual Income	35,824,757	Mission Expenses	3,303,539
Annual Expenses	34,623,758	Personnel Expenses	17,405,731
		Facilities Expenses	7,608,672



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Roll of Minister Members of the Presbytery of Philadelphia, 2022

Ahn, Peter	Ezunkpe, Komlan
Aikins, Kathryn	Fall, Susan
Ames III, G. Clayton	Farrell, Lisa
Arlyck, Matthew	Farrell, Paul
Ashford, Stephanie Templin	Ferguson, Laura
Auxter, Mark S.	Ferris, Jason R.
Ballard, Brian	Fettig, Jonathan
Balsan, Ryan Edward	Fitch, Diane Jamison
Barge, Randy L.	Fong, Joanne Shum
Bass, Jade King	Foote, Jerry Kay
Bell, Anita Miller	Ford, Stephen T.
Betz-Bogoly, Cynthia	Ford, Wanda Larman
Biederman, Robert N.	Friend, Elizabeth B. Ford
Blake, Rebecca	Garcia, Raymond E.
Blore, Christen	Golderer, William
Bonner, James Edward	Gomez-Saravia, Gadiel
Bonwell, Raymond	Grant-Borden, Anna
Brackett, Judith	Greyling, Jacobus P.
Brecht, George T.	Grimes, Jason
Britt, Jonathan	Griffith, Clyde E.
Brown, Carla Jones	Grimes, Jason
Brozyna, Marcie	Gross, Strother
Bruce, Christine A.	Grunseich, Michelle
Callaway, Christine	Hankel, Heidi
Campbell, Mindy	Hausser, Sherri
Carpenter, J. William	Hearlson, Adam
Cavicchia, Cara	Hearlson, Christiane Lang
Choi, Wonjae	Hecht, Kathy
Clark-Duncan, Anne	Heckman, Bailey
Colee, Laura	Heffernan, Deborah Downs
Colwill, Sarah	Heintz, Cassie
Cornelius, Taylor	Hessel, Beth
Craver, Thomas L.	Hill, Faith
Davis, Gerard	Hill, Kirby Lawrence
Day, Katie	Hoagland, Donald Clark
DeVries, Leigh	Hoglund, Douglas C.
Dixon, Troy Janel	Holland, Christopher
Dooner, Timothy	Holmes, Julie
Dryden Jr., Foster C.	Holt, Charles
Dwyer, Judith	Ireland, Kevin
Earley, Barry J.	Irizarry, Jose
Ehman, John W.	Jacob, Andrew
Evangelista, Alex	Jacob, Robert A.
Evans, Michael J.	James, Cean
Eyre, Robert	Jones, James Alexander

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Kang, HR; Benjamin
 Kauer, Manuela
 Kearney, Roberta
 Khan, Shahbaz
 Kibben, Margaret G.
 Kim, Byung Il
 Kirkpatrick, Rebecca
 Kosinski, Lori Zang
 Krajian, Joyce
 Kroupa III, George
 Lacroix, François L
 Larkin, David
 Lawrence-Caldwell, Melanie
 LeClyuse, Megan
 Lee, Jieun
 Lee, Ki Nam
 Lee, Sung Dae
 Lester-Abdalla, Alexander
 Lyndaker-Studer, Mark
 MacCullough, Bruce W.
 Mairena, Adan
 Markel, John S.
 Marshall, Eustacia Moffett
 Martin, Joan
 Martin, Peter
 Massengill, Samuel E.
 McClain, Keith
 McKinney Jr., William P.
 McPheeters, Douglas W.
 Miller, Richard
 Milligan, Fred
 Mingle, Edward G.
 Morgan, Marianne
 Morganti, Steve
 Morse, Daniel
 Mullis, Baron
 Myers, Jeffrey T.
 Na, Amy
 Na, Kang-Yup
 Nelson, Karen R.
 Norfleet, Agnes
 Norse-Thomas, David
 Olson, Kari
 Palmer, Langdon B.
 Park, Anne
 Park, Tae Moon

Pearce, Patricia
 Pedersen, Rachel
 Pleim, Kurt
 Poland, David M.
 Porter, Kevin
 Poteet, Michael
 Pottorff, Franklyn
 Price, Donald
 Pynch, Cheryl
 Quarles, Leah
 Rappaport, Lydia
 Reisner, James
 Rhodes, Rachel
 Rhone, Rhonda
 Robinson, Graham
 Rodgers, Andrea
 Rogers, Robert J.
 Roman, Kelly
 Ross, Kenneth J.
 Ross, Robert
 Rossi, Ashley
 Rusert, Abigail Visco
 Russo, Brian
 Sanchez, David E.
 Santana-Grace, Ruth Faith
 Scholdelmeyer, Kristopher
 Searight, Sarah Cooper
 Searight, William
 Sexton, Pauline
 Shaker, Sameh
 Sharif, Kurshid
 Shaorta, Ishfaq
 Sheetz-Willard, Julia J.
 Shendge, Manisha
 Shevel, Katherine
 Shimada, Peter
 Shin, Joyce
 Shortlidge, Heather
 Smyrl, Peter
 Snyder, John A.
 Somerville, Margaret
 Speck, Jonathan
 Stavrakos, P. Todd
 Steinnagel, Schaunel
 Stiffler, Flo Guynn
 Stratton, Ruth Ellen

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Stroup, Maria A.
 Sulyok, Jeannine Frenzel
 Sulyok, Peter
 Sweet, John D.
 Taylor, Ethelyn
 Terry, Greg
 Thomas, David Norse
 Thomas, James
 Thomas, Jeanne
 Thomas; HR, Sandra Mae
 Thompson, Brenton E.
 Thompson, Lewis Casey
 Timothy, Nancy
 Tung, Arthur C.
 Twitchell, Aaron
 Wagner, Elizabeth
 Wallace, Mark I.
 Watson, Deborah
 Weed, Stephen N.
 Wilkinson, John
 Williams, Faith
 Willingham, John M.
 Wilson, Henry S.
 Wood, H. Stanley
 Wotring, Timothy
 Zambrana, Mary Kruse

Honorably Retired

Adams III, HR; J. B.
 Andrews, HR; Charles
 Baker, HR; Joseph W.
 Barton, HR; Scott L.
 Bay, HR; Eugene C.
 Becker, HR; Bruce
 Bethel, HR; Leonard
 Blair, HR; Hugh N.
 Boell, HR; Robert P.
 Boone, HR; Leslie
 Bowman, HR; Martha E.
 Brooks, HR; Brenda D.
 Bruinsma, HR; Walter G.
 Bustard Jr., HR; George I.
 Caraher, HR; William
 Chaapel, HR; Barbara A.
 Cheng, HR; James
 Clark Jr., HR; Gerald Daniel

Clarke, HR; Margaret Anne
 DiRaddo, HR; James W.
 Ebersberger, HR; Sue
 Eby, HR; James D.
 Edwards, HR; Christopher O.
 Elliott, HR; Sherry G.
 Fletcher Jr., HR: Wallace N.
 Foose, HR; Dean E.
 Froom Jr., HR; Burton S.
 Furgess-Oler; HR, LoisAnn
 Galloway Jr., HR; John T.
 Garner, HR; Jesse B.
 Gast, HR; Aaron E.
 Gehres, Jr., HR; Edward D.
 Gilbert, HR; Peter J.
 Green, HR; Willard P.
 Harvell, HR; Valeria G.
 Hill, HR; Robert C.
 Hollingshead, HR; George E.
 Hourani, HR; Joseph
 House, HR; Robert S.
 Howland, HR; Donald G.
 Jarvis, HR; Cynthia Ann
 Jaymes, HR; Linda
 Jenkins, HR; Carroll D.
 Jeon, HR; Young Hynn (Abraham)
 Jones, HR; Curtis A.
 Kauffman, HR; Richard S.
 Kemp, HR; William J.
 Kemper, HR; Royal D.
 King, HR; John
 Kirk, HR; Richard
 Kompass Jr., HR: Frederick R.
 Kwon, HR; Young Sup
 Lappen, HR; James H.
 Lawrence, HR; Keith D.
 Leasure, HR; Byron
 Lester, Jr., HR; W. Carter
 Liu, HR; Clifford
 MacDonald, HR; James R.
 Mann, HR; Margaret A.
 Mann, Jr. HR; Andrew H.
 Maxwell, HR; Jack M.
 McAnlis, HR; John S.
 McAnlis, HR; Karin Nelson
 McClellan, HR; Kari Turner

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McPherson, HR; Mary Ann
 McShane, HR; Pamela J.
 Murata, HR; Benjamin
 Murphy, HR; Robert C.
 Muth, HR; Nancy E.
 Norrie, HR; Jack
 Ofosu-Donkoh, Kobina
 Pacini, HR; Roberta
 Park, HR; Tae Eui
 Pidcock-Lester, HR; Karen
 Porter, HR; Anderson E.
 Pretz, S. HR; Timothy
 Pulsifer, HR; J. Michael
 Reid, HR; Daniel W.
 Rice, HR; John H.
 Robinson, HR; Linda
 Sale, HR; Virginia J. R.
 Sautter, HR; Nancy Lindell
 Sheetz-Willard, HR; Woodrow W.
 Sheldon, HR; Robert B.
 Shoemaker, HR; Louise P.
 Sime, HR; Peter C. S.
 Smith, HR; Michael
 Son, HR; Suk Bae
 Song, HR; Jin Jae
 Stavrakos, HR; Paul
 Steele, HR; Joseph I.
 Stratton, HR; Jimmy Lee
 Swanson, HR; Clifford
 Taylor, HR; Jean E.
 Thornton, HR; James W.
 Uzelmeier Jr., HR; Calvin E.
 Valentine, HR; Herbert
 Van Druff, HR; John
 Walter, HR; Donald M.
 Wells, HR; Kenneth A. B.
 Wohlschlaeger, HR; Richard
 Wray, HR; Thomas
 Yeaworth, HR; David V.
 Young-Ward, HR; Leslie
 Yu, HR; In Kon
 Zink-Sawyer, HR; Beverly A.
 Zulker, HR; William A.

Proposed Amendments to the Constitution of the PC(USA)**Approved by the 225th General Assembly (2022)****S-10**

- 22-A F-1.0302c THE CATHOLICITY OF THE CHURCH (POL-16 1a)
Expands inclusive language with reference to gender identity
- 22-AA W-5.0204 PASTORAL CARE (TWE-05 7)
Adds “particular specialized pastoral care” rather than adding to an existing list of such specialties
- 22-B F-1.0404 OPENNESS (POL-16 1b)
Expands inclusive language with reference to gender identity
- 22-BB W-5.0204 PASTORAL CARE (TWE-05 8)
Adds clarifying language in a section on “services of wholeness” to better express a Reformed understanding of those services
- 22-C G-1.0501 MEETINGS (ROD-06 2)
Establishes Robert’s Rules of Order (RONR) as the default parliamentary authority for congregational meetings, and authorizes electronic congregational meetings
- 22-CC D-3.0106 WHEN JURISDICTION ENDS (ROD-05)
Allows a disciplinary process to continue after an accused has renounced jurisdiction
- 22-D G-1.0503 BUSINESS PROPER TO CONGREGATIONAL MEETINGS (ROD-06 1)
Adds receiving a disciplinary decision against a church member (as opposed to a minister) to the list of proper business at a congregational meeting
- 22-DD D-10.0302 IF CHARGES ARE TO BE FILED (ROD-04 3)
Grammatical change to an existing provision of the Rules of Discipline
- 22-E G-2.0503 CATEGORIES OF MEMBERSHIP (POL-07)
Removes “honorably” before “retired” as the category for retired ministers
- 22-EE D-10.0303 PETITION FOR REVIEW (ROD-04 1)
Amends the current Rules of Discipline to include notifying the person accused if no charges will be filed (instead of just the person(s) who made the accusation)
- 22-F G-2.0505a(1) TRANSFER OF MINISTERS OF OTHER DENOMINATIONS (POL-15)
Adds the requirement to consult with the other denomination when receiving immigrant pastors without otherwise acceptable PC(USA) ordination educational requirements

- 22-FF AMENDING THE USE OF “THE ACCUSED” IN THE CURRENT RULES OF DISCIPLINE (ROD-04 2) **S-11**
- Changes “the accused” to “the person accused” wherever it occurs in the current rules of Discipline*
- 22-G G-2.0603 PURPOSE OF INQUIRY (HSB-05 2)
- Adds the requirement of boundary training during the inquiry phase of preparation for ordination as a minister of the Word and Sacrament*
- 22-GG REPLACING THE CURRENT “RULES OF DISCIPLINE” WITH A NEW “CHURCH DISCIPLINE” SECTION (ROD-03)
- Proposed a complete revision of the Rules of Discipline,*
- 22-H G-2.0605 OVERSIGHT (HSB-05 1)
- Adds a requirement of sessions to “report to the presbytery of any matters of sexual misconduct” of their members who are enrolled as inquirers or candidates*
- 22-I G-2.0804 TERMS OF CALL (HSB-06)
- Adds the requirement of a minimum of twelve weeks of paid family leave in terms of call for all installed pastors/associate pastors*
- 22-J G-2.1001 FUNCTIONS (MC-08)
- Adds language allowing Commissioned Pastors to be commissioned to more than one validated ministry at a time*
- 22-K G-2.1002 TRAINING, EXAMINING, AND COMMISSIONING (HSB-05 3)
- Adds the requirement of boundary training for those elders seeking to be Commissioned Pastors*
- 22-L G-2.1103 CHRISTIAN EDUCATORS (HSB-05 4)
- Adds the requirement of boundary training for those elders seeking to be certified as Christian Educators*
- 22-M G-3.0104 OFFICERS (MC-05)
- Adds language that “it is appropriate” to adopt procedures for electronic session meetings*
- 22-N G-3.0105 MEETINGS (ROD-06 3)
- Adds provision that all councils and their commissions and committees may meet electronically*
- 22-O G-3.0106 ADMINISTRATION OF MISSION (HSB-05 9)
- Adds language regarding boundary training, including sexual abuse to the requirement for sexual misconduct policies required of councils*
- 22-P G-3.0106 ADMINISTRATION OF MISSION (POL-10)
- Adds the requirement of an antiracism policy to the required policies of councils, and clarifies other language in that list*

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- 22-Q G-3.0303c RELATIONS WITH SESSIONS (MC-03)
Authorizes presbyteries to establish minimum requirements for severance packages in terms of call
- 22-R G-3.0401 COMPOSITION AND RESPONSIBILITIES (MC-06)
Authorizes synods to enroll those serving terms in elected offices of the synod as additional members of the synod as a way to fulfill principles of participation and representation
- 22-S G-4.0301 TRUST AND CONFIDENTIALITY (ROD-07)
Expands and clarifies “confidentiality” requirements for ministers and commissioned pastors
- 22-T W-3.0205 CONFESSION AND FORGIVENESS (TWE-05 1)
Adds administration of the sacrament of Baptism to the list of appropriate actions following the proclamation of forgiveness in a service of worship
- 22-U W-3.0409 THEOLOGY OF THE LORD’S SUPPER (TWE-05 2)
Adds “when appropriate” to the recommended act of providing an invitation to baptismal preparation for those who come to the table who are unbaptized
- 22-V W-3.0414 COMMUNION (TWE-05 4)
Removes the current requirement that a minister of the Word and Sacrament lead the prayer of thanksgiving that concludes the Lord’s Supper liturgy
- 22-W W-4.0403 ORDER OF WORSHIP (TWE-06)
Adds a sentence about “signs and symbols of blessing” to the section on ordination and installation services
- 22-X W-5.0104 HOUSEHOLD WORSHIP (TWE-05 5)
Adds a sentence on the importance of household worship in faith formation in the Reformed tradition
- 22-Y W-5.0104 HOUSEHOLD WORSHIP (TWE-05 6)
Adds an additional paragraph to the existing section on household worship
- 22-Z W-5.0201 THE CHURCH’S MINISTRY WITHIN THE COMMUNITY OF FAITH (TWE-05 9, 1 & 2)
Adds “discipleship” to a list of the Church’s ministries that are connected to its worship, and adds references to statements in the Foundations of Presbyterian Polity

S-13**Report of the Administrative Commission to Glading Memorial Presbyterian Church**

Members of the AC: Rev. Cynthia Betz-Bogoly, chair (Elkins Park), Rev. Randy Barge (Olney, First), Ruling Elder Susy Christiansen (Philadelphia, First), Ruling Elder Gina Baah (United Ghanian), Ruling Elder Steve Bauer (Flourtown).

- AC first met on April 28, 2022 with Presbytery Stated Clerk Rev. Kevin Porter, Elder Mike Henry (Valley Forge) Trustees, and Elder Jim Ballangee (Arch Street) Commission on Ministry to discuss the decision of the Glading Memorial Presbyterian Church to prepare for closure of their church.
- May 9, 2022 AC joined the Session of Glading for their meeting to discuss acceptance of the sale offer for their entire campus and all buildings from their current tenant *Amazing Kidz*.
- Rev. Betz-Bogoly met with Rev. Debbie Heffernan, Glading's pastor, on May 11, 2022 and took a tour of Glading's campus and to discuss next steps in the closure of the congregation and sale of the campus.
- AC met on Wednesday, May 11 after receiving the news that Trustees of the Presbytery of Philadelphia and the Collegium of the Presbytery approved the sale of the Glading Memorial Presbyterian Church to *Amazing Kidz*.
- The Glading congregation held a congregational meeting after worship on Sunday, May 15, 2022 to affirm the sale agreement. This was an in-person meeting at the church. Elders Baah and Bauer were present to attest to the unanimous vote from the congregation to approve the sale terms with *Amazing Kids*.
- June 12, 2022 Elder Christensen attended the Glading congregational picnic after worship. She offered a listening ear to the current members, former members who had returned for the picnic, and those from the Hungarian congregation who also worship in the Glading sanctuary.
- Rev. Betz-Bogoly stayed in contact with Rev. Heffernan and Elder Clara (Glading's Clerk of Session) over the summer offering support and resources for the church members seeking to find new church homes.
- August 5, 2022 there was a discussion with Elder Mike Henry, Rev. Debbie Heffernan, and Rev. Betz-Bogoly regarding the church treasurer's inquiry about funds from the previous sale of the manse as well as current expenses regarding investments and liquid assets.
- August 8, 2022 Rev. Heffernan called a Session Meeting to discuss the financial questions that had arisen and all misunderstandings were cleared up.
- September 13, 2022 - Rev. Betz-Bogoly and Rev. Heffernan had a meeting about updates and progress.
- Rev. Betz-Bogoly shared updates with the AC members on September 29, 2022 regarding questions and answers between Glading's Session and Mr. Jim Wagner Director of Business Administration of the Presbytery of Philadelphia for how to handle funds, invoices, and loose

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ends with the church finances after the January 8, 2023 closure of the church and dissolution of the congregation. The presbytery will consolidate all remaining financial assets to allow for Mr. Wagner to handle any invoices and other financial needs after January 8, 2023 through the presbytery's financial office.

- Rev. Betz-Bogly has invited Rev. Heffernan and members of the Glading Memorial congregation to be present at the November 15, 2022 meeting of the Presbytery of Philadelphia to celebrate Glading's ministry.
- Glading Memorial Presbyterian Church will hold a worship service in celebration of its ministry on the afternoon of January 8, 2023.

The Administrative Commission would like to thank the congregation of the Glading Memorial Presbyterian Church, Rev. Debbie Heffernan, and the Trustees of the Presbytery for their support, cooperation, and patience in this process. We ask God's blessing upon those who will continue to use the Glading campus into the future. We also encourage all the members of Glading to continue to worship with a new faith community as they serve our Lord into the future.

Report submitted on October 21, 2022 by the Rev. Cynthia Betz-Bogoly, AC chair and member of COM.

Action: To dissolve the Glading Memorial Presbyterian Church with the conclusion of January 8, 2023 Worship and Celebration of its ministry, and to dismiss the AC with thanks.

Presbytery of Philadelphia
November 15, 2022

Litany of Remembrance and Thanksgiving
for the Faithful Witness
of the Glading Memorial Presbyterian Church

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ONE: Almighty God, at the Glading Memorial Presbyterian Church you gathered your children and filled their hearts with your love. For 88 years you heard their songs and praises. You heard their confessions and forgave their sins. You lifted their sorrows and made them glad in their celebrations. For their fellowship and love, their meetings, dinners, ministry and mission to the Gospel of Jesus Christ, and all that has been their life together...

ALL: We praise and thank you, O Lord, for all these signs of a faithful people.

ONE: Our hearts are full as we remember how the waters of baptism flowed upon the children of all ages at the Glading Memorial Presbyterian Church. For how those holy waters shaped the hearts and minds of children and adults as they embarked on their individual and corporate journeys of faith...

ALL: We praise and thank you, O Lord, for your holy waters that continue to flow through each of us.

ONE: Almighty God, we celebrate how the Gospel was faithfully shared with the saints – lifting up the stories of a people of faith throughout human time. For how your Word encouraged a people throughout the decades to be your witnesses in the world...

ALL: We praise and thank you, O Lord, for the transforming power of your Word for each of us.

ONE: We give you thanks for your Table, where your children have been welcomed again and again and again. For the sustenance received by generations - and for the hope of sharing this feast with all the saints at the heavenly banquet...

ALL: We praise and thank you, O Lord, for a table that continues to nourish and sustain us.

ONE: For all these things and for so many more moments of faithfulness, moments woven together as the story and witness of the Glading Memorial Presbyterian Church, we give you thanks. We thank you for the sounds of children; for the sounds of music; for the sounds of prayers; for the images of extended hands and warm embraces. May these sounds and images continue to provide comfort in the hearts of these saints as their witness takes on a new form.

ALL: We praise and thank you, O Lord, knowing that you are the composer of new sounds and resurrection possibilities.

ONE: Now we ask that you bless the saints at the Glading Memorial Presbyterian Church as they bid farewell to what has been. May they feel your embrace as they seek to grow their life as your disciples in other places and with new communities of faith. May all they learned together in this sacred journey become part of a greater narrative as they use their gifts in new ways. And in this spirit of gratitude, we lift up all the saints of the Glading Memorial Presbyterian Church, past and present. We entrust them into your hands, as we together pray that prayer that binds us across regions, congregations, races and culture.... ***“Our Father, who art in heaven...”***