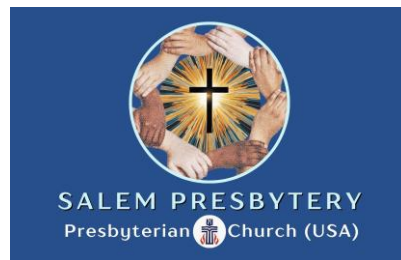


P. O. Box 1763,
Clemmons, NC 27012



www.salempresbytery.org
336.766.3393

TO: Members of Salem Presbytery and Commissioned Ruling Elders Ruling Elder Commissioners from Salem's churches Certified Church Educators and all other church staff Visitors and Guests of the Presbytery

Meeting: Tuesday, May 13, 2025

Worship will begin at 9:00am. Registration/check-in starts at 8:00am

PLACE: **Chapel Hill** – Chapel in the Pines Presbyterian Church, 314 Great Ridge Pkwy., Chapel Hill

Regardless of where you are coming from in the Presbytery, the simplest approach to the church is from Hwy 501. There are numerous routes, but coming off of Hwy 501 will likely be the most direct.

There will be a video link to the meeting on the front page of the Presbytery website for those who will not be in attendance. This will be a "view only" option.

In-person registration will be available prior to 10:00am on the day of the meeting, but lunch cannot be guaranteed for those who register on site.

We are grateful to all who have worked to prepare us for our time together. We also share much gratitude to Chapel in the Pines for sponsoring our lunch for the meeting! If you registered for lunch, you are encouraged to make a donation to Pennies for Hunger in lieu of payment for lunch. We look forward to seeing you.

Peace,
Elder Steve Braxton, Moderator
Paul Sink, Stated Clerk

146th Meeting of Salem Presbytery

May 13, 2025

Docket

Our Vision

By the grace of God and the working of the Holy Spirit, Salem Presbytery is a catalyst for transformational ministry, vital mission, and dynamic leadership in local congregations and worshipping communities.

9:00am **Call to Order and Opening Prayer**

Elder Steve Braxton, Moderator

Worship and Celebration of the Lord's Supper

10:00 **Organization of Presbytery**

Moderator Braxton

Establishment of Quorum

New Business (Written proposed motions to be given to the Stated Clerk before the meeting begins.)

Approval of Docket

Moderator's Welcome

Moderator Braxton

Corresponding Members (Teaching Elders from other Presbyteries and ministers of other Christian denominations)

Ruling Elder Commissioners attending for the first time

Visitors and Guests

10:10 **Land Acknowledgment & Braiding Prayer pg. 4**

Elder Beth Hooten

10:15 **Executive Presbyter's Welcome and Report pg. 7**

CRE Tony De La Rosa

10:25 **Designated Presbyter's Welcome and Report pg. 10**

Rev. Jodi Ligan

10:30 **Synod Commissioner's Report**

Elder Lee Woods

10:40 **Salem Task Group Reports**

Peace & Justice Task Force (10 min) pg. 11

Elder Beth Hooten

Litany of Repentance

EQUIP Support Team (15 min) pg. 14

Educator Donna Chase

Salem Task Force on Reviving Ministry (STORM) (15 min) Rev. Kate Harper & Rev. Sam Perkins

11:20 **Stated Clerk's Report pg. 17**

Stated Clerk, Paul Sink

11:25 **Committee on Preparation for Ministry pg. 35**

Rev. Courtney Stevens

11:20 **Commission on Ministry**

Rev. RC Griffin

Quarterly Report **pg. 36**

Task Force on Examinations

Rev. Travis Milam

11:35 **Committee on Representation pg. 48**

Rev. Sam Perkins

11:40 Executive Council pg. 49	Rev. Courtney Stevens
Budget and Finance Committee pg. 51	Elder Ronda Tatum
Church Growth & Transformation pg.99	Rev. Liz Troyer
12:10 New Business	Moderator Braxton
12:15 Announcements	
Adjournment with Benediction and Lunch Blessing	Moderator Braxton
Lunch and Table Fellowship	Fellowship Hall

Next Presbytery Meeting:
Tuesday, August 5, 2025 beginning at 9:00am
Elkin Presbyterian Church

Saturday, November 15, 2025 Meeting is at First Presbyterian Church, Statesville

Mission of Salem Presbytery
Salem Presbytery connects, supports, and strengthens
local congregations and worshipping communities
to carry out Christ's transformative work of love and justice
in the church and in the world.

Salem Presbytery Land Acknowledgement

A Land Acknowledgement is a formal statement that recognizes the unique and enduring relationship between Indigenous Peoples and their traditional territories; laying plain that Indigenous people have not been and cannot be erased.

Further, to recognize the land is to express gratitude and appreciation to those upon whose traditional territory we reside, and it is a way of honoring the Indigenous people who have been living and working on this land for centuries.

A land acknowledgement does not exist in a past tense, or historical context alone; colonialism is a current and ongoing process, and we need to build mindfulness of our present participation in that arrangement. It is also worth noting that acknowledging the land is Indigenous protocol.

North Carolina has been home to many Indigenous peoples at various points in time, including the tribes/nations of: Bear River/ Bay River, Cape Fear, Catawba, Chowanoke, Coree, Creek, Croatan, Eno, Hatteras, Keyauwee, Machapunga, Moratoc, Natchez, Neusiok, Pamlico, Shakori, Sara/Cheraw, Sissipahaw, Sugeree, Wateree, Weapemeoc, Woccon, Yadkin, and Yeopim.

The State of North Carolina currently recognizes 8 tribes: Coharie, Lumbee, Meherrin, Occaneechi Saponi, Haliwa Saponi, Waccamaw Siouan, Sappony, and the Eastern Band of Cherokee.

Salem Presbytery is situated on lands originally inhabited by the Cherokee, Tutelo, Saponi, Saura, Keyauwee, Sissipahaw, Occaneechi, Eno and Tuscarora, if not other peoples.

So today, let us acknowledge those peoples whose ancestors were stewards of this land for many years before the arrival of European Settlers. Their descendants are still here and have a historic and essential bond to the physical space of North Carolina. They, and the land itself, are integral to our past, present and future.

Let this acknowledgement serve as an ongoing reminder of our collective stewardship, in partnership with the original inhabitants, of the land where we reside.

Format and substantive content from the National Association of Social Workers (NC Chapter) <https://www.naswnc.org/news/585375/What-is-a-Land-Acknowledgement-and-Why-Is-It-Important.htm>

Braiding Prayer

A prayer to mark the 20th anniversary of the United Church Apology to Former Students of United Church Indian Residential Schools, and to Their Families and Communities.

God of struggle, and of reconciliation,
Be with us as we remember what we have been a part of:
Cruel and unjust systems
Efforts to say “sorry” ... and to mean it

Remind us that our history as people is like a braid
We are wrapped together
And there is tension in that, and pain
But there is also strength

Remind us of the beauty and sacredness of braids
The beauty and sacredness of relationships
Remind us to never again sever these braids
But to honour them in everything we do

God of struggle, and of reconciliation,
Be with us as we recognize what we must be a part of:
Loving and just relationships
Saying “sorry” ... and actively meaning it.
Amen.

—Sara Stratton, Reconciliation and Indigenous Justice Animator, United Church of Canada

P. O. Box 1763
Clemmons, NC 27012



Exec@salempresbytery.org
(336) 766-3393, ext. 128

Tony De La Rosa, Executive Presbyter

May 13, 2025

Dear Friends:

As I make my way visiting churches throughout our presbytery, I am always inspired by how our congregations are engaging in mission to their communities. The outsized impact of our churches in bringing the love of Christ Jesus to a hurting and hungry world strikes me with immense joy and pride at our witness as a church. No matter whether they are large or small, rural or urban, with pastoral leadership or without, Salem's churches make a positive difference every day in the lives of God's children. I want to share just a few of the stories I have encountered in my recent travels.

- First Presbyterian Church of Kernersville hosted me one morning in the middle of Lent as I toured their annual Chocolate Easter Egg Ministry's production line in the church's fellowship hall. This small congregation, along with their pastor, Rev. John Pruitt, engage in this incredible assembly-line production of delicious chocolate Easter eggs. Well over a hundred of volunteers from the greater region of eastern Forsyth County join the church's members in producing the eggs for sale for one dollar each whose proceeds in turn serve as a major church fundraiser for a host of mission projects serving the Kernersville community and beyond. The project's fame and outreach has expanded exponentially since it began a number of years ago. This year, the number of chocolate eggs produced were a record-shattering 60,000 (sixty thousand!) which were all sold out several weeks before production was concluded before Palm Sunday. To God be the glory!
- Presbyterian Church of the Cross in Greensboro played host to a lunchtime gathering of pastors in Parish B on April 30. At the lunch, Pastor Vicki McCain shared her congregation's mission commitments to severely underserved and impoverished members of their greater community. The church hosts a Recovery Café twice a week whose mission is to "provide a refuge, healing, and transformation for men and women traumatized by homelessness, addiction, incarceration, and other mental health challenges." Every Saturday, the church sponsors a youth soccer league made up of mostly refugee families from all over the world, while also providing a hot meal for the participants and their families in need. An inner-city music enrichment and education program for children during the public-school year is also housed at the church. As pastor McCain notes, "Sunday worship may end at 12 noon on Sundays, but the church is open seven days a week to serve the community."
- Bethesda Presbyterian Church in Statesville offers its community regular fairs, meals, and programs that have revitalized the church anew. CRE Shannon Langston who pastors the congregation notes that church formerly had 10-15 attendees at typical Sunday in worship.

May 13, 2025

Page 2 of 3

This year, on both Easter and the first Sunday of worship thereafter, the church had more than double that number in attendance.

- In a more humorous vein, the youth group at Guilford Park Presbyterian in Greensboro led worship on Sunday, May 4. Because “May the 4th” is known as Star Wars Day among fans of the blockbuster movie franchise, the youth incorporated the movie’s characters and themes into the service to great acclaim. In an extra dash of creativity, Sith Lord Darth Vader himself greeted worshippers as they arrived for the service.

Who ever said that Presbyterians were the “frozen chosen?”

There are a host of such stories of incredible things being done in our churches. I am so looking forward to sharing more of them with you as I continue my visits throughout the Presbytery. Please feel free to invite me to join you some Sunday. You may wind up in a future report to the Presbytery!

Blessings of the Risen Christ to you in this hope-filled and inspiring Easter season.

In Christ’s name,

Tony De La Rosa,
Executive Presbyter

ANNOUNCING OUR NEW ENGAGEMENT PASTORS FOR PARISH B

(Guilford and Randolph Counties)

Rev. Dr. Stephen and Patricia Fearing



Stephen hails from Dalton, Georgia, while Tricia considers Atlanta her home. They are proud alumni of Columbia Theological Seminary, where Stephen earned his M.Div., and Tricia received her Master of Arts in Practical Theology in Pastoral Care. Tricia is a licensed play therapist and operates her own virtual counseling practice called "Playfully Heal," which provides teletherapy services for ages 5 to adult. Although Tricia is not yet ordained, she comes from a pastoral family; her father is a PCUSA pastor and currently serves as the Head of Staff at First Presbyterian Church in Fayetteville, NC. This background has given her a deep understanding of the ministry's joys and challenges.

Stephen currently serves as the pastor of Guilford Park Presbyterian in Greensboro. He has a passion for hymn writing and congregational song, and he enjoys cheering for his Kansas Jayhawks (though this year has been a challenge!). They are enthusiastic fans of the University of Georgia football in the fall. They are also blessed with two young children, Hazel Grace (four) and Windsor (three), and well understand the demands of balancing a busy clergy life with family responsibilities.

I am the resurrection and the life ~John 11:25



Easter tide Greetings Presbytery Siblings!



It was three years ago April that the position for Designated Presbyter for Transformational Ministry was established. On this adventure we have learned so much: discouraging and encouraging alike, but all of it part of the precious story of God's Kin-dom in Salem Presbytery. I often use the analogy that, together, we are in the emergency room needing to ask hard questions around how we are to move forward in being the Church.

The Church Empowerment Assessment (CEA) was developed as a resource for uninstalled churches to facilitate realistic conversations, while honoring where the Spirit is leading. In January a Presbytery Empowerment Assessment (PEA) was provided to take the conversation to a broader level. And in February you approved the **Special Task Force on Reviving Ministry (STORM)** to discern anew the Mission and Vision of Salem Presbytery (or what it means to be a presbytery at all) in 2025 and beyond.



You will hear an initial report from them today, and a final report within 6 months, on how the Presbytery's structure finances might best realistically respond Kin-dom. How you choose to invest in (staffing, committees, et al) and to God's call in this part of the transformation should then be expected to take a turn: **what has been happening for the last three years should not be what continues into the next three years.** One of the world's foremost authorities on the practice and teaching of adaptive leadership, Ronald Heifetz, reminds us that the crucial step is not to do something, but rather to ask, **"What do we need to learn?"**. Questions are essential for innovation and transformation, opening us to new possibilities.



Theologian Hans Kung describes the resurrection as something radically different than dying and being revived: Jesus was transformed into an entirely new state of being. **Resurrection is nothing short of re-creation.** We are presented with resurrection opportunities every day. Let us ask, then, in this season of resurrection, what do we need to learn in our passage as Christ's servants to something much greater? ***Let us practice resurrection...together.***



Dear Ones, the resurrected Jesus sends Mary to tell the disciples not that he has been raised from the dead, but, that he is ascending to God **to continue living**. May transformational change be that for us as well!



With a grateful heart to be serving with you, jodi



- *Ministers of Word and Sacrament actively serving as pastors to congregations or otherwise engaged in a validated ministry within the bounds of Salem Presbytery;*
- *Commissioned Ruling Elders actively serving a congregation;*
- *Certified Christian Educators;*
- *Salem Presbytery Members-At-Large; and*
- *Presbytery Staff*

In order to maintain good standing with Salem Presbytery (which is necessary to access and share your PDP on the new Church Leadership Connection system), completion of Racial Equity Equipping Training is mandatory.

Folks have until May 2026 to complete this training to remain in good standing, OR you must gain approval for an alternative training from the Peace and Justice Task Force.

Dates remaining in 2025 are

Saturday May 31 Chapel in the Pines

Thursday Sep 18 Alamance Presbyterian

If you have questions, our facilitator contact information can be found on the Presbytery's Racial Equity website (<https://www.salemracialequity.org/home>).

And the next Peace and Justice Task Force Matthew 25 book study will be:

RETRACING THE KEOWEE TRAIL

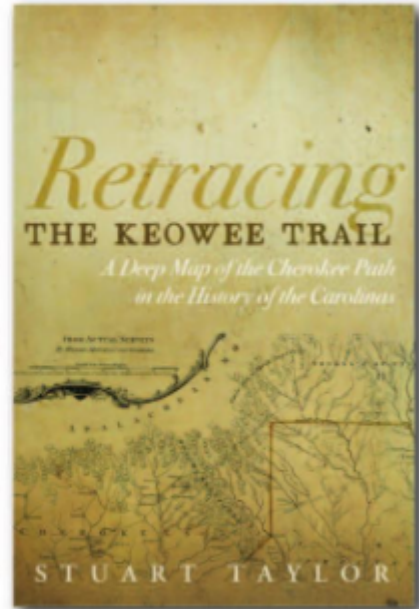
A Deep Map of the Cherokee Path in the History of the Carolinas

Stuart Taylor

In *Retracing the Keowee Trail*, the author tells the story of the Cherokee Path that connected the low country of colonial Carolina with the mountain homeland of the Cherokee Nation. The Keowee Trail was a busy trading route for a burgeoning deerskin trade. Along this same path, epidemic disease made its way inexorably from the colony toward Cherokee society, reducing their population by more than half. Along this path, warfare was waged in both directions, by Cherokee war parties determined to defend their homeland and by settlers like the author's Scots Irish ancestors, evermore hungry for land. That ancestral history is an entry point into this larger narrative. A "deep map" approach to the Keowee Trail will hold together multiple lines of perspective, including memoir, family history, migration patterns, religious history, Indigenous wisdom, trauma theory, ghost stories, mythology, archeology, geography, the watersheds, and the flora and fauna of the Southern Appalachians.

Stuart Taylor is a retired Presbyterian minister. He is coauthor of *St. Francis and the Foolishness of God*.

ISBN: 979-8-3852-2576-7 | \$32 | 274 pp. | paper



This book will be presented by the author, our own Stuart Taylor. It is a story of settler colonialism, told through the perspective of Rev. Taylor's Scotch Irish Presbyterian ancestors who settled in the Yadkin River area and on the Cherokee frontier. Their story and history gives us a glimpse into the way the native Americans in our own part of the country were impacted by the English colonists and then the American government.

Date: May 14, 2025

Time: 12 noon

Click [HERE](#) to sign up to receive the zoom link

A LITANY OF REPENTANCE

As white Christians we repent of our complicity in the belief in white supremacy: the belief that people of European descent are superior in intelligence, skills, imagination, and perseverance. We acknowledge that this belief in white supremacy has been the foundation of, and an excuse for, atrocities against people of African descent in the United States and in the world.

We repent of our failure to recognize and take responsibility for the legacy of slavery.

We repent of the injustice, pain, humiliation, and suffering imposed on African Americans by our ancestors and ourselves through actions and inaction. We repent of our complicity in failing to act in mutual loving relationship.

We repent of closing our eyes to the degradation and injustice forced upon African Americans who were enslaved, segregated, terrorized, and imprisoned.

We repent of covering our ears to the crying of families torn apart, to the sound of human flesh being struck, while songs of freedom and heavenly grace flow from our lips.

We repent that we have failed as an institution and as individuals to use our voices to abhor and end lynching, segregation, and racial profiling. We regret our generations of silence on these issues so that we could maintain a comfortable life in our churches, homes, and communities.

We repent of shutting our hearts to the experiences of fellow humans whose stories of pain, suffering, hardship, struggle, love, and joy mirror our own life journeys, yet are deprived of privilege and marred by racism. We have turned our backs and walked away pretending not to see, yet we saw, pretending not to know, yet we knew, and convincing ourselves that we were not complicit, yet we are.

We now know that we as white Christians have benefitted directly and indirectly from these injustices. We name ourselves as complicit and repent.

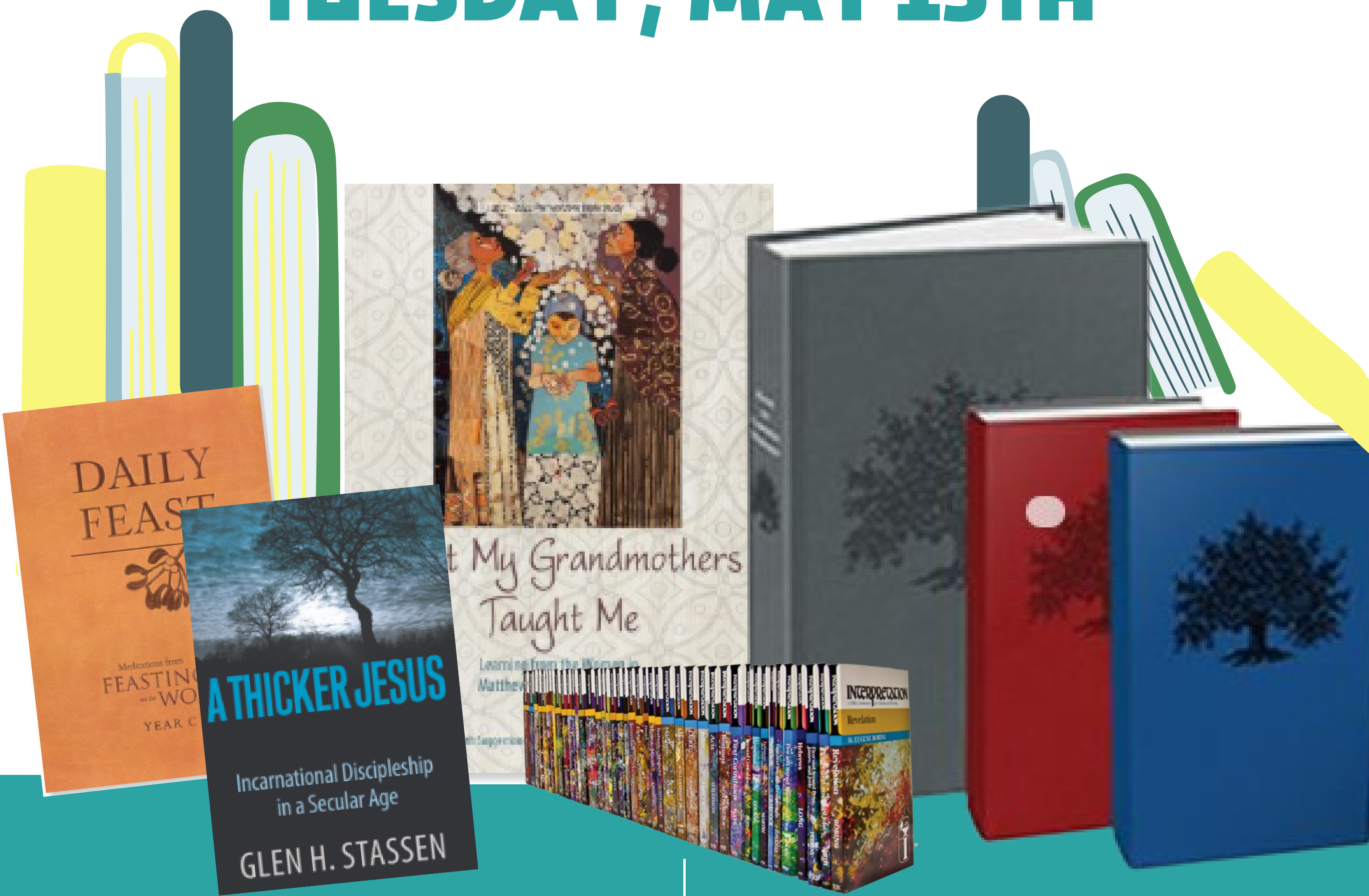
Finally, we repent of our violent actions to suppress Black agency. African Americans, since the time of slavery, have actively pursued their freedom ... built this country ... laid foundational structures ... and demonstrated their capacity to fully participate in the construction of this American society in spite of white supremacy.

As repentance means turning and going the other way, with Christ's help we seek to do so. At the same time, we commit ourselves to walking with people of African descent toward the goal of healing, reconciliation, and eliminating racism as we seek to dismantle white privilege.

From RGJ-08: "On Offering an Apology to African Americans for the Sin of Slavery and Its Legacy." Passed at the 225th General Assembly of the PCUSA.

SALEM EQUIP RESOURCE SWAP

TUESDAY, MAY 13TH



TUESDAY, MAY 13TH

DROP OFF: 8:30 am - 9:30 am
AT CHAPEL IN THE PINES IN
CHAPEL HILL, NC

314 GREAT RIDGE PARK
WAY, CHAPEL HILL, NC 27516

WHAT TO BRING:

UP-TO-DATE CURRICULUM, BOOKS,
MULTIMEDIA, GUIDES, MAPS /
CHARTS, GAMES, POSTERS, ETC.,

FEEL FREE TO INCLUDE ANY OTHER
EDUCATIONAL MATERIALS OR RESOURCES
THAT YOU THINK COULD HELP OTHERS.

Special Task Force on Reviving Ministry (STORM)
Recommendation to Salem Presbytery Executive Council
May 13, 2025

On March 20, 2025, Executive Council approved the following recommendation:

That the Executive Council of Salem Presbytery approve the establishment of a special task force to review the Mission and Vision Statements of Salem Presbytery, assess the strengths and weaknesses of our current committee structure and staffing for the Presbytery and its ministries, and make recommendations to the Presbytery via Council for any proposed changes.

Members of this task force are: LaQreshia Bates-Harley, Rachael Brooks, David Ealy, Tom Gillespie, Kyle Goodman, R.C. Griffin, Randy Harris, Shannon Langston, and Sam Perkins, with Tony De La Rosa and Jodi Ligan (ex officio).



Salem Presbytery Vision Statement

By the grace of God and the working of the Holy Spirit, Salem Presbytery is a catalyst for transformational ministry, vital mission, and dynamic leadership in local congregations and worshipping communities.

Salem Presbytery Mission Statement

Salem Presbytery connects, supports, and strengthens local congregations and worshipping communities to carry out Christ's transformative work of love and justice in the church and in the world.

As we continue to tell God's story in Salem Presbytery we remember.... in 2017, as a part of reimagining the next chapter of this Presbytery's story, Salem Presbytery established the Dream Team, which prepared a report outlining a new vision, structure, and staffing. Their plan was approved by the Presbytery in February of 2019. It was determined shortly thereafter (Fall 2019) that parts of the plan were unaffordable given the resources available. Over the past six years, we have worked to forge a new path forward. However, COVID provided a major disruption from 2020 to 2022. Those effects have provided major cultural and religious impacts still being felt, where we find ourselves working harder under the current plan without making meaningful progress (rowing a boat vs. raising the sails).

Similar to the Church Empowerment Assessment tool used with our congregations with uninstalled leadership, Associate Presbyter for Transformation Rev. Jodi Lingan conducted a Presbytery Empowerment Assessment (PEA) and presented to the Executive Presbyter, Stated Clerk, and a core group of Exec Council members (COM, Finance, Personnel) in January 2025. The PEA identified that Salem Presbytery is:

- Lacking clarity of vision
- Spending beyond its means
- Lacking in spiritual energy, partially from trying to support a structure that is no longer sustainable

The conversations begun through this PEA work led to further discussions with additional participants, and a small group energized around the need for bolder change in being a “catalyst for transformational ministry, vital mission, and dynamic leadership.” This group was appointed as Salem’s STORM Task Force.

This group has also recognized the need for fostering and deepening relationships across the presbytery as being fundamental to our identity. This group will consider the ways our current statements may still be relevant while remaining open to their revision, and provide suggestions for what transformational ministry, vital mission, and dynamic leadership might mean for us today and for the foreseeable future. The hope is that this task force will make a final report to the council and the presbytery within 6 months.

Stated Clerk's Report

For Information:

Appointed the Administrative Commission to First Presbyterian Church of Pilot Mountain at the request of COM and subsequent action of the Executive Council. AC members are: Rachael Brooks, Garry Russ, John Senior, Wilson Smith, and Emily Wilson.

Please find the 2024 Statistical Report for Salem Presbytery included in the following pages.

Please find the 2024 Necrology report in the following pages. We mourn the deaths of these saints of Salem even while we celebrate their gifts to Christ's church in their lives of faith.

Please find the list of Elder Commissioner numbers for each church included in the following pages. This list is updated based on statistical report data.

Please find the Membership lists for the Presbytery in the following pages.

Paul Sink

Stated Clerk

statedclerk@salempresbytery.org

2024 Presbytery Statistical Report

Presbytery	Salem		
Address	PO Box 1763, Clemmons, NC 27012		
Phone	336-766-3393	Fax	336-766-7153
Email	cratledge@salempresbytery.org		
Web Site	www.salempresbytery.org		



Membership

Prior Active Members	18376	Adjusted membership	18229
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Gains		Losses	
Certificate	238	Certificate	109
Youth Professions	95	Deaths	344
Professions & Reaffirmations	187	Deleted for any Other Reason	822
Total Gains	520	Total Losses	1275
Total Ending Active Members	17474		

Baptisms		Average Weekly Worship Attendance	6218
Presented by Others	106	Friends of the Congregation	1145
At Confirmation	29	Ruling Elders on Session	797
All Other	34	Do you have Deacons? Yes / No	24 / 62

Age Distribution of Active Members		People with Disabilities	
17 & Under	611	Hearing impairment	486
18 - 25	943	Sight impairment	121
26 - 40	1903	Mobility impairment	410
41 - 55	2101	Other impairment	665
56 - 70	3648		
Over 70	4805	Gender Distribution	
Total Age Distribution	14011	Women	6794
		Men	4934
		Non-Binary	12

Youth in Congregation			
Age 4 and under	294	Middle School (6th – 8th grade)	309
Elementary School (K-5th grade)	533	High School (9th – 12th grade)	414
		Total Youth	1550

Racial Ethnic			
Asian/Pacific Islander/South Asian	312	Native American/Alaska Native/Indigenous	11
Black/African American/African	752	White	13105
Middle Eastern/North African	5	Multiracial	86
Hispanic/Latino-a	74		
		Total Racial Ethnic	14345

Budgeted Income	24,724,528
Budgeted Expense	25,357,183

Receipts			
Regular Contributions	21,751,850	Bequests	5,853,042
Capital Building Fund	5,949,054	Other Income	2,438,431
Investment Income	3,004,971	Subsidy or Aid	41,628

Expenditures			
Local Program	21,347,404	Investment Expenditures	3,331,822
Local Mission	2,049,631	Per Capital Apprt	441,630
Capital Expenditures	4,629,750	Other Mission	470,632

Necrology 2024

We remember ministers and ruling elders who joined the Church Triumphant in 2024.

MINISTERS:

Jeannette G. Rodenbough	February 12, 2024
James T. Frazier	April 23, 2024
Charles Ray Carter	May 27, 2024
Malcolm M. Bullock	June 19, 2024
Harold P. Waldruff	July 7, 2024

RULING ELDERS:

ALAMANCE	James Frank Carter	December 5, 2024
BETHEL	Sue Flippin Ben Miles	February 12, 2024 March 25, 2024
BETHESDA, STVL	Nettie McCoy	July 7, 2024
BURLINGTON, FIRST	Wilbert Baxter (Bob) Harkey	March 6, 2024
CLEMMONS	William Cummings	December 29, 2024
COLLINSTOWN	Mamie "Ruth" Hill	August 21, 2024
COOLEEMEE	James Kevin Dodd	November 11, 2024
COMMUNITY IN CHRIST	Kirby Broughton	March 12, 2024
CONCORD	Marjorie Swann Charles McDonald	January 29, 2024 September 15, 2024
ELKIN	Tom Winstead Rusty Tysor Miner Flynt	February 11, 2024 April 4, 2024 October 4, 2024
FAITH	Jean Covington Bob Waugh	June 26, 2022 July 4, 2024
FELLOWSHIP	Blaze Hayes Julian Bullock	February 28, 2024 March 27, 2024
FRANCISCO	James Albert Collins John Melvin George	March 20, 2024 November 2, 2024
GRAHAM	George Johnston Dillard	July 8, 2024
GREENSBORO, FIRST	Warren B. Buford, II	January 8, 2024

GREENSBORO, FIRST	Ruth Ann R. Horner J. Alexander Galloway Robert C. Rapp, Jr. Evelyn C. Edwards John A. Edwards John S. MacRae, III Ann P. Snyder	January 28, 2024 April 8, 2024 April 10, 2024 April 20, 2024 October 2, 2024 October 14, 2024 October 31, 2024
GUILFORD PARK	Betty Peraldo Jane Lawrence Robert Kollar Richard Sherrick	July 14, 2024 September 4, 2024 September 21, 2024 October 7, 2024
HAWFIELDS	Tom Stone	August 16, 2024
HIGHLAND	Karen Robertson Wesley (Wes) McGraw	July 11, 2024 November 22, 2024
HIGH POINT, FIRST	Aaron Clinard Lyl Clinard Jean Rowland Tim Mabe Bo Morgan	March 7, 2024 August 11, 2024 August 15, 2024 November 3, 2024 December 25, 2024
JAMESTOWN	Barbara Bayle Andy Meehan Jo Burroughs	June 22, 2024 July 10, 2024 September 13, 2024
JOHN CALVIN	Minnie McCachren Wayne Hinshaw	January 5, 2024 January 14, 2024
LEXINGTON, FIRST	Sara Bookhart DeLapp	March 22, 2024
MOUNT AIRY, FIRST	Bill Rountree Ladonna McCarther	June 24, 2024 October 2, 2024
MOCKSVILLE, FIRST	Karen Kirkpatrick	February 3, 2023
MOUNT JEFFERSON	Gail Edwards Blackburn Dale Baldwin	October 4, 2024 December 3, 2024
MOUNT TABOR	Jerry Martin Springs	March 26, 2024
NEW CREATION	Miriam Bell Virginia Driscoll	August 2, 2024 October 15, 2024
NEW HOPE	Ken Truelove Claude Graves Peggy Styres Harry Lemon	March 5, 2024 July 5, 2024 August 6, 2024 September 14, 2024

	Tad Helmstetler	December 11, 2024
OAK RIDGE	Jack Wagstaff	October 20, 2024
PINE HALL	Billy C. Wilson Vera K. Wilson	November 22, 2024 December 7, 2024
PINE RIDGE	Alice Carol Gilley Jessup	December 9, 2023
PITTSBORO	Richard (Andy) Sessoms	March 9, 2024
PLEASANT GROVE	Wayne Briggs	September 3, 2024
PROSPECT	Wade Carrigan Allen Jackson Wyatt Fesperman Perry Teeter	March 8, 2024 July 14, 2024 October 25, 2024 November 19, 2024
ST. PAUL, HP	Peggy Ann Smith William "Bill" Payne, Jr.	September 6, 2024 September 18, 2024
SALISBURY, FIRST	Dellen Gudger	September 24, 2024
SEDFIELD	Madeline Kay Perry, DDS	March 8, 2024
SPARTA	Jerry Laws John Brady	May 5, 2024 October 10, 2024
STATESVILLE, FIRST	Edith Young Andrews Williams Elaine Boggess Steele Janice Lawing Thornton Roany Bennette Thomas George Everett Caudle John Neely Gilbert, Jr.	January 11, 2024 March 17, 2024 March 21, 2024 May 28, 2024 July 13, 2024 August 24, 2024
THIRD CREEK	Gwen Smith Carol Watt	January 1, 2024 January 19, 2024
THOMASVILLE, FIRST	Joanne Mitchell Joe Bennett Don Osborne	February 6, 2024 September 18, 2024 October 16, 2024
THYATIRA	William S. Hall, Jr.	December 18, 2024
TRINITY	Jim Sifford	September 12, 2024

**Elder Commissioners for each church
Effective March 14, 2025**

Church	Presbytery Commissioners
Alamance Presbyterian Church	2
Allen Temple Presbyterian Church	1
Asheboro First Presbyterian Church	2
Baird's Creek Presbyterian Church	1
Bethany Presbyterian Church, Graham	1
Bethany Presbyterian Church, Statesville	1
Bethel Presbyterian Church	1
Bethesda Presbyterian Church, Ruffin	1
Bethesda Presbyterian Church, Statesville	1
Beulah Presbyterian Church	1
Bixby Presbyterian Church	1
Boone First Presbyterian Church	1
Boonville First Presbyterian Church	1
Burlington First Presbyterian Church	3
Calvary Presbyterian Church	1
Cameron Presbyterian Church	1
Chapel in the Pines Presbyterian Church	1
Church of the Cross, Presbyterian	1
Clemmons Presbyterian Church	2
Cleveland Presbyterian Church	1
Collinstown Presbyterian Church	1
Community In Christ, Presbyterian	1
Concord Presbyterian Church	1
Cooleemee Presbyterian Church	1
Cross Roads Presbyterian Church	1
Danbury Community Church	1
Dellabrook Presbyterian Church	1
Eben-ezer Presbyterian Church	1

**Elder Commissioners for each church
Effective March 14, 2025**

Church	Presbytery Commissioners
El Bethel Presbyterian Church	1
El Buen Pastor, NCD	0
Elkin Presbyterian Church	1
Faith Presbyterian Church	1
Fellowship Presbyterian Church	1
Fieldstone Presbyterian Church	1
Fifth Creek Presbyterian Church	1
Forest Hills Presbyterian Church	1
Francisco Presbyterian Church	1
Franklin Presbyterian Church	1
Freedom Presbyterian Church	1
Glendale Springs Presbyterian Church	1
Glenwood Presbyterian Church	1
Grace Presbyterian Church	1
Graham Presbyterian Church	2
Greensboro First Presbyterian Church	5
Greenwood Presbyterian Church	1
Griers Presbyterian Church	1
Guilford Park Presbyterian Church	2
Gulf Presbyterian Church	1
Hawfields Presbyterian Church	1
High Point First Presbyterian Church	2
Highland Presbyterian Church	2
Hills Presbyterian Church	1
Immanuel Presbyterian Church	1
Jamestown Presbyterian Church	2
John Calvin Presbyterian Church	1
Joyce Presbyterian Church	1
Kernersville First Presbyterian Church	1
Korean First Presbyterian Church	1
Lansing Presbyterian Church	1
Laurel Fork Presbyterian Church	1
Lexington First Presbyterian Church	1

**Elder Commissioners for each church
Effective March 14, 2025**

Church	Presbytery Commissioners
Lloyd Presbyterian Church	1
Logan Presbyterian Church	1
Love Valley Presbyterian Church	1
Madison Presbyterian Church	1
Mebane First Presbyterian Church	1
Milton Presbyterian Church	1
Mocksville First Presbyterian Church	1
Mocksville Second Presbyterian Church	1
Mount Airy First Presbyterian Church	1
Mount Jefferson Presbyterian Church	1
Mount Tabor Presbyterian Church	1
Mount Vernon Presbyterian Church	1
Mount Vernon Springs Presbyterian Church	1
New Creation Community Church	1
New Hope Presbyterian Church	1
New Salem Presbyterian Church	1
North Wilkesboro Presbyterian Church	1
Oak Ridge Presbyterian Church	2
Old Providence Presbyterian Church	1
Parkway Presbyterian Church	1
Piedmont Presbyterian Church	1
Pilot Mountain First Presbyterian Church	1
Pine Hall Presbyterian Church	1
Pine Ridge Presbyterian Church	1
Pittsboro Presbyterian Church	1
Pleasant Grove Presbyterian Church	1
Prospect Presbyterian Church	1
Red House Presbyterian Church	1
Reid Memorial Presbyterian Church	1
Reidsville First Presbyterian Church	1
Rumple Memorial Presbyterian Church	2
Salisbury First Presbyterian Church	2
Salisbury Second Presbyterian Church	1
Sandy Ridge Presbyterian Church	1

**Elder Commissioners for each church
Effective March 14, 2025**

Church	Presbytery Commissioners
Sedgefield Presbyterian Church	1
Shady Side Presbyterian Church	1
Shallowford Presbyterian Church	1
Shiloh Presbyterian Church, Burlington	1
Shiloh Presbyterian Church, Statesville	1
Siler City Presbyterian Church	1
Smyrna Presbyterian Church	1
Sparta Presbyterian Church	1
Speedwell Presbyterian Church	1
Spencer Presbyterian Church	1
Springwood Presbyterian Church	1
St. Andrews Presbyterian Church	1
St. James Presbyterian Church	1
St. Paul Presbyterian Church, Greensboro	1
St. Paul Presbyterian Church, High Point	1
Starmount Presbyterian Church	2
Statesville First Presbyterian Church	1
Stony Creek Presbyterian Church	1
Tabor Presbyterian Church	1
Taylorsville Presbyterian Church	1
Third Creek Presbyterian Church	1
Thomasville First Presbyterian Church	1
Thyatira Presbyterian Church	1
Trinity Presbyterian Church, Elon	1
Trinity Presbyterian Church, Salisbury	1
Trinity Presbyterian Church, Winston-Salem	1
Unity Presbyterian Church	1
Vandalia Presbyterian Church	1
Wentworth Presbyterian Church	1
Westminster Presbyterian Church	3
Yadkinville Presbyterian Church	1
Yanceyville Presbyterian Church	1
Total	146

Stated Clerk Office
Active PC(USA) Members in Salem Presbytery
May 2025

Marybeth Asher-Lawson	Pastor	Springwood
Timothy Bates	Pastor	Cameron
Kathryn Beach	Pastor	Rumple Memorial
Frederick A. Beck	Stated Supply	Faith
Kent Berry	Validated Ministry	Private Practice
Erin Bowers	Associate Pastor	High Point First
Olen Bruner	Stated Supply	Logan
Thomas Burleson	Pastor	Parkway
Matthew Bussell	Associate Pastor	Greensboro First
Kathryn G. N. Campbell	Pastor	Fellowship
Charles Jeremy Cannada	Pastor	Statesville First
Gray Clark	Stated Supply	New Creation Community
Daniel Newton Cowan	Associate Pastor	Greensboro First
Amanda Davee Lomax	Validated Ministry	Salem College
Jill Duffield	Pastor	Greensboro First
James David Ealy Jr.	Pastor	Hawfields
Stephen Fearing	Pastor	Guilford Park
Carrie Finch-Burriss	Pastor	Fieldstone
Dana Fruits	Pastor	Mocksville First
Jonathan Gaska	Pastor	Trinity, W-S
Will Gipe	Pastor	Prospect
Sarah Godbey	Validated Ministry	Novant Rowan
Jon Kyle Goodman	Pastor	Alamance
Patricia Greene	Validated Ministry	Hospice of the Piedmont
R. C. Griffin, III	Pastor	North Wilkesboro
Stephanie Hankins	Validated Ministry	ASU
Kathryn Harper	Pastor	Cross Roads
Randy Harris	Pastor	Highland
James Evan Harrison	Pastor	Pittsboro
Marti Hazelrigg	Pastor	Oak Ridge
David Henry	Parish Associate	Rumple Memorial
William Bailey Heyward	Pastor	Mount Jefferson
Cindy Higgins	Parish Associate	Westminster
Kymberley Hoffman	Stated Supply	St. Paul, HP
Amanda Horan	Associate Pastor	North Wilkesboro
John W. Johnson	Parish Associate	Burlington First
Ki Seok Kim	Pastor	Korean First
Peter Kim	Pastor	High Point First

Seulki (John) Kim	Associate Pastor	Korean First
Randal V. Kirby	Associate Pastor	Salisbury First
Jacqueline Lynn Kunkle	Parish Associate	Statesville First
Phanta Lansden	Pastor	St. James
Debbie Layman	Associate Pastor	Highland
Charlie Lee	Pastor	Starmount
Troy Leshner-Thomas	Pastor	Clemmons
Kristen Levens	Pastor	Stony Creek
James Lunde	Pastor	Burlington First
Jodi Lingan	Designated Presbyter	Salem Presbytery
Jon Martin	Pastor	Lexington First
Susanne Martin	Stated Supply	Thomasville First
Vicki McCain	Pastor	Church of the Cross
Bryan McFarland	Pastor	Community In Christ
Douglas McLeroy	Parish Associate	First Greensboro
Travis Milam	Parish Associate	Clemmons
Rosa Miranda	Agency Staff at GA	PC(USA)
Lisa Florence Mullen	Parish Associate	Burlington First
Joshua Musser Gritter	Co-Pastor	Salisbury First
Lara Musser Gritter	Co-Pastor	Salisbury First
Thomas Nesbit	Validated Ministry	Medi Home Hospice
Samuel Perkins	Associate Pastor	Westminster
Rebecca Todd Peters	Validated Ministry	Elon University
Caroline Phillips	Stated Supply	Greensboro First
Jon Phillips	Interim Pastor	Forest Hills
Wes Pitts	Pastor	Reidsville First
Kim Priddy	Pastor	Sedgefield
John Pruitt	Pastor	Kernersville First
Jessica Rigel	Associate Pastor	Alamance
Brian Rummage	Pastor	Asheboro First
Mark Sandlin	Pastor	Church of the Covenant
Michael Sarvis	Pastor	Graham
Christopher Schooley	Parish Associate	Guilford Park
John Senior	Stated Supply	Pine Hall
Allison Simmons	Validated Ministry	Iredell Memorial Hospital
Paul Sink	Pastor	Taylorsville
David Smith	Interim Pastor	High Point First
Jay D. Smith	Pastor	Jamestown
Jeffrey S. Smith	Pastor	Boone First
Christopher Speaks	Validated Ministry	Cone Health
Courtney Stevens	Associate Pastor	Highland
J. Grant Sutphin	Validated Ministry	United States Armed Forces
Andrew Taylor-Troutman	Pastor	Chapel in the Pines

Ginny Taylor-Troutman
Austin Blake Tickle
Katie Barrett Todd
Mason Todd
Elizabeth Troyer
Laura Tysinger
Jorge Vazquez
Alicia Wilson
Emily Wilson
Leigh Wisner
Virginia Wood

Parish Associate
Validated Ministry
Campus Minister
Interim Pastor
Pastor
Pastor
Pastor
Validated Ministry
Pastor
Stated Supply
Validated Ministry

Chapel in the Pines
Wake Forest Baptist Medical Center
Presby UKirk-GSO
New Hope
Concord
Elkin
El Buen Pastor, NCD
Private Practice
St. Andrews
Shallowford
Cone Health

Stated Clerk Office
PC(USA) Members-at-Large in Salem Presbytery
May 2025

Amanda C. Anderson
E. John Banasiak III
Sandra Kaye Barrow-Ziglar
Virginia Christman
Hilton J. Cochran
William Kevin Conley
Melissa G. Davis
Rachel Fitch
Jonathan H. Freeman
Kenneth Gatewood
Carter B. Gillespie
Diane Givens-Moffett
Robert J. Goforth
Peter Hazelrigg
Hye Jin Hwang
Elizabeth Emma Inman
Peter Kim
Khelen Kuzmovich
Eric Larsen
Scott Lawson
Insook Lee
Travis Milam
Richard R. Osmer
Glenn Otterbacher
Steve M. Pharr
Frederick Ritsch
William Steck
Kathryn Summers

Stated Clerk Office
Honorably Retired PC(USA) Ministers in Salem Presbytery
May 2025

Willard Ackles	Sandra Lee Breeden Greene	Raymond P. Mims Jr.
Margaret Almeida	J. Randy Hall	Alfredo Miranda
Donald Johnson Barbour	William Hamilton	Molly D. Morgan
Joseph Blankinship	William Hannah	Stephen Moss
Jesse W. Bledsoe	Jennie Leake Hemrick	Kathy Muder
Ronald L. Bowie	David Henry	Charlie Murphy
Steve D. Braswell	Fredrick R. Horner	George Murray
Ann Brinson	Charles H. Howell	Donald Nance
Kenneth L. Broman-Fulks	William Hoyle	Arnold Nuckles
Kellie J. Browne	Felicia Hoyle	Carl Parsons
Jae Heung Chung	Karen Huddelson-Gillespie	David Partington
Frederick A. Coates	Marcia Jaureguizar	Franklin L. Partridge
Frank Collier	William Stephen Johnston	Samuel Curtis Patterson
Wallace Covington	Vicki Jones-Johnson	Floyd Peter Peterson
Richard Cox	Cynthia Douglas Keever	Joseph L. Pickard
Jill Crainshaw	Sandra Kern	Richard L. Qualls
Calvin E. Crump	Walter W. King	Bonita Quandt
Sidney Davis	Barrie Kirby	Andre Resner Jr.
Judith Dellinger	Thomas J. LaBonte	Jeffry Reynolds
Franklin Dew	Thomas Lane	Paul Rhodes
James A. Dickens	George Lashley	Paul Ridolfi
Susan Dobyns	William F. Lawrence Jr.	Russell Ritchel Jr.
James Dollar	Robert E. Lee	Francis Rivers Meza
Neil Wayne Dunnivant	Ruth B. Lenger	Charles Frederic Sanford
Christopher F. East	Robert M. Lewis	Suzanne Schafer-Coates
Lou East	S. Edwin Lewis	Grant Sharp
John C. Elam	B. Paul Lindsay	R. Page Shelton
Lee Ellenwood	Joel M. Long	Ronald Shive
Stewart E. Ellis	Gordon Marshall	Suzanne Shoffner
Terri L. Engle	Samuel P. Marshall III	Mark Wallace Sinnett
Martha Fairchild	Robert M. Matthews	Stevan Snipes
Eric M. Faust	Steve McCutchan	Delores Spielman
Judith Fitchett	Joseph McCutchen	Bernard Spielman Jr.
Patricia Fletcher	Douglas McLeroy	John Douglas Sterrett III
John Donald Fowler	Mary C. McNeal	Frank Stewart
Larry W. Freeman	Judson J. Milam	Julia Ross Strobe
Philip R. Gehman	Myron Miller	Larry Summey

J. Stuart Taylor III
Harry Thomas
Glenn Thomason
Erich Thompson
Thomas Ronald Vaughan
Stanley M. Voth
Russell Ward Jr.
William Waterstradt
Randolph T. Wellford

Jeff White
Elinor Ware Wilburn
Benjamin F. Williams
Nancy Williams-Berry
R. Scott Woodmansee
Frank Wyche

Stated Clerk Office
Commissioned Ruling Elders, CRE in Salem Presbytery
May 2025

William Bates	Love Valley / Fifth Creek
Jerry Blankenship	Third Creek
Steve Braxton	Trinity, Elon
Marty Brim	Wentworth
Rachael Brooks	Pine Ridge / Hills
Jeffrey Bumgarner	Laurel Fork / Old Providence
Sid Crunk	Glendale Springs
Timothy Glaser	Cleveland
James Harley	Freedom / Salisbury Second
Richard LaDew	Siler City
Shannon Langston	Bethesda, Stsvl
Christopher McClain	Griers
Sue Moore	Unity
Rick Purcell	Bethany, Graham
Wayne Robertson	Greenwood
Steven Stiles	Milton
Mae Weed	Lansing

**Stated Clerk Office
Certified Christian Educators in Salem Presbytery
May 2025**

Charlotte Allbright, Burlington First
Joelle Brummitt-Yale, Chapel in the Pines
Sarah Beth Christie, Retired
Rachel Culler, Retired
Jacquelyn Hall, Retired
Wynn McGregor, Retired
Elizabeth Welter, Retired
Samantha Wesley, Retired
Parks Williams, Retired

SALEM PRESBYTERY
COMMITTEE ON PREPARATION FOR MINISTRY
Rev. Courtney Stevens, Beth Hooten, Alice Milam, Co-Moderators

The CPM offers the following report:

1. The CPM received Dylan Lewellyn, a member of Guilford Park Presbyterian Church, as an inquirer in the ordination process, on February 4.
2. CPM approved the following candidate Meg Kelly to move to Certified Ready to Receive a Call status on April 28.

COMMISSION ON MINISTRY
The Rev. R.C. Griffin, Moderator

I. COMMISSION ACTION REPORTED FOR THE INFORMATION OF PRESBYTERY

A. SECURING A CONTRACT WITH A TRANSITIONAL MINISTER

Concurred with the Session of **New Hope Presbyterian Church**, Lexington, North Carolina, in securing the contract with the **Reverend Mason Todd** as Transitional Pastor for a period of six months beginning March 8, 2025.

B. STATED SUPPLY RENEWAL

1. Concurred with the Session of **Springwood Presbyterian Church**, Burlington, North Carolina, in renewing the Stated Supply contract with the **Reverend Evelyn Crews** for a period of one year beginning April 1, 2025.

2. Concurred with the Session of **Pleasant Grove Presbyterian Church**, Yanceyville, North Carolina, in renewing the Stated Supply contract with the **Reverend Stephen Jordan** for a period of one year beginning March 1, 2025.

3. Concurred with the Session of **St. Paul Presbyterian Church**, High Point, North Carolina, in renewing the Stated Supply contract with the **Reverend Kymberley Hoffman** for a period of one year beginning April 6, 2025.

4. Concurred with the Session of **First Thomasville Presbyterian Church**, Thomasville, North Carolina, in renewing the Stated Supply contract with the **Reverend Susanne Martin** for a period of one year beginning April 9, 2025.

5. Concurred with the Session of **Francisco Presbyterian Church**, Westfield, North Carolina, in renewing the Stated Supply contract with the **Reverend Will Eads** for a period of 1 year beginning April 22, 2025.

6. Concurred with the Session of **Collinstown Presbyterian Church**, Westfield, North Carolina, in renewing the Stated Supply contract with the **Reverend Will Eads** for a period of 1 year beginning April 22, 2025.

C. SECURING A PARISH ASSOCIATE AGREEMENT

1. Concurred with the Session of **Clemmons Presbyterian Church**, Clemmons, North Carolina, in securing a Parish Associate Agreement with the **Reverend Travis Milam** for a period of one year beginning January 1, 2025.

D. RENEWING A PARISH ASSOCIATE AGREEMENT

1. Concurred with the Session of **Rumple Memorial Presbyterian Church**, Blowing Rock, North Carolina, in renewing a Parish Associate Agreement with the **Reverend Stephanie Hankins** for a period of one year beginning December 16, 2024.

2. Concurred with the Session of **Rumple Memorial Presbyterian Church**, Blowing Rock, North Carolina, in renewing a Parish Associate Agreement with the **Reverend David Henry** for a period of one year beginning December 16, 2024.

3. Concurred with the Session of **First Presbyterian Church**, Burlington, North Carolina, in renewing a Parish Associate Agreement with the **Reverend John Johnson** for a period of one year beginning January 1, 2025.

E. SABBATICAL PLAN APPROVAL

1. That the sabbatical plan for **Rev. Jessica Rigel** was approved.
2. That the sabbatical plan for **Rev. Thom Burleson** was approved.

II. COMMISSION ACTIONS TAKEN ON BEHALF OF PRESBYTERY

A. MODERATOR OF SESSION

1. That the **Rev. David Henry** was appointed Moderator of Session for **Baird's Creek Presbyterian Church**, Vilas, North Carolina.
2. That the **Rev. Thom Burleson** was appointed Moderator of Session for **Pilot Mountain Presbyterian Church**, Pilot Mountain, North Carolina.
3. That the **Rev. Bill Hoyle** was appointed Moderator of Session for **Thyatira Presbyterian Church**, Salisbury, North Carolina.

B. COMMISSIONED RULING ELDERS/LAY PASTORS (RENEWAL)

1. Concurred with the Session of **Milton Presbyterian Church**, Milton, North Carolina, in renewing the contract of **Steven Stiles** to serve as their Commissioned Ruling Elder–Lay Pastor for a period of one year beginning March 9, 2025.
2. Concurred with the Session of **Freedom Presbyterian Church**, Statesville, North Carolina, in renewing the contract of **James Harley** to serve as their Commissioned Ruling Elder–Lay Pastor for a period of one year beginning February 1, 2025.
3. Concurred with the Session of **Bethesda Presbyterian Church**, Statesville, North Carolina, in renewing the contract of **Shannon Langston** to serve as their Commissioned Ruling Elder–Lay Pastor for a period of one year beginning March 1, 2025.
4. Concurred with the Session of **Trinity Presbyterian Church**, Elon, North Carolina, in renewing the contract of **Steve Braxton** to serve as their Commissioned Ruling Elder–Lay Pastor for a period of one year beginning March 15, 2025.
5. Concurred with the Session of **Cleveland Presbyterian Church**, Cleveland, North Carolina, in renewing the contract of **Tim Glaser** to serve as their Commissioned Ruling Elder–Lay Pastor for a period of six months beginning March 1, 2025.

C. MINISTER TRANSFERRING INTO SALEM PRESBYTERY

That the **Reverend Myron Miller** transferred from the **Presbytery of Tropical Florida** effective March 27, 2025.

D. VALIDATED MINISTRY

Should the way be clear, the validated ministry of Meagan Kelly with UKirk Greensboro, Parkway Presbyterian Church, and St. Andrews Presbyterian Church was approved.

E. MINISTER TRANSFERRING OUT OF SALEM PRESBYTERY

1. That the **Reverend Keith Curl-Dove** was transferred to **Presbytery of Seattle** effective February 13, 2025.
2. That the **Reverend Ernest Thompson** was transferred to **Presbytery of New Hope** effective April 10, 2025.

F. DISSOLUTION OF PASTORAL RELATIONSHIPS WHERE BOTH PARTIES AGREE

Dissolved the Pastoral relationship between the **Reverend Alberta McLaughlin** and Dellabrook Presbyterian Church, Winston-Salem, North Carolina, effective February 16, 2025.

G. REMOVAL FROM SALEM PRESBYTERY ROLL

That the **Reverend Laura Spangler** be removed from Salem Presbytery's roll effective March 13, 2025.

H. REQUEST TO CELEBRATE COMMUNION

That Rev. Ruth Lenger be allowed to celebrate communion on May 1, 2025 at a neutral location within the bounds of Salem Presbytery.

III. RECOMMENDATIONS FOR THE ACTION OF PRESBYTERY

- A. That Commissioned Ruling Elder Rachael Brooks be allowed to serve communion at Shallowford Presbyterian Church, Lewisville, North Carolina on June 1, 2025.
- B. That retired clergy transferring into Salem Presbytery who are not seeking to actively serve in Presbytery ministry (i.e., on committees, on the pulpit supply list, etc.) be exempt from full examination and that the Executive Presbyter's check suffice.

Following the suggestion I recently received that the Apostles' Creed provides an excellent framework for expressing one's personal faith, I offer the following for the Salem Presbytery

I believe in God the Father, Almighty, maker of heaven and earth.

Conceptually for Jesus to refer to "Father" is denotationally equivalent to "God." He tells Mary in the first resurrection experience recorded, "Do not hold on to me because I have not yet ascended to the Father, But go to my brothers and say to them, 'I am ascending to my Father and your Father, to my God and your God.'" What "Father" does is to transform the overarching and unimaginable power of the creator of the heavens and the earth into a personal relationship; one that makes God a someone who is interested in one's wellbeing. The Psalmist puts the relationship succinctly,

¹¹For as the heavens are high above the earth so great is his steadfast love toward those who fear him

¹²as far as the east is from the west, so far he removes our transgressions from us.

¹³As a father has compassion for his children, so the LORD has compassion for those who fear him.

¹⁴For he knows how we were made; he remembers that we are dust.

Whatever verse 14 meant for Jesus, Jesus pictured and practiced a relationship with a God who was not only strong enough to rule the whole universe, and every detail in it, but who folded him into the embrace of a loving child—"This is my son, my beloved . . ." A relationship that allowed Jesus to trust God for everything, including, being led straightway into the wilderness to be tempted after having fasted for a significantly long period first. Father means I put my complete trust in God confident that whatever challenges I may experience, my Father's compassion and ability combine to make my challenges filled with reward and insight that I, like my lord, will be better able to do what I was naturally inclined to want to do, namely, to serve and bless others.

And in Jesus Christ, His only son, our (my) Lord. Including The Significance of Baptism

¹What shall we say, then? Shall we go on sinning so that grace may increase? ²By no means! We died to sin; how can we live in it any longer? ³Or don't you know that all of us who were baptized into Messiah Jesus were baptized into his death? ⁴We were therefore buried with him through baptism into death in order that, just as Messiah was raised from the dead through the glory of the Father, we too may live a new life.

⁵If we have been united with him like this in his death, we will certainly also be united with him in his resurrection. ⁶For we know that our old self was crucified with him so that the body of sin might be done away with, that we should no longer be slaves to sin—⁷because anyone who has died has been freed from sin.

Romans 6: 1-7

It is *logically* impossible to confess that Jesus as Lord in our baptism and at the same time to think of him as being dead. It is not possible to conceive of someone being dead while at the same time affirming that person to be his or her Lord any more than it is possible to conceive of a married bachelor. It is possible to venerate an important deceased person, to honor them, to memorialize them, even to emulate a memory or reputation, or follow what they are reputed to have said or written, but it is not linguistically possible to obey them. One cannot, for example, be said to "obey" a dead parent. To adopt an individual as "Lord" it is necessary to affirm that the adopted individual has a right to direct our behavior and then expect that we would follow that direction. Only the living can direct behavior needed for contexts and occasions calling for the proscribed behavior. Thus, baptism is directly linked, by sheer logic, to the affirmation that Jesus is not dead but is raised triumphantly over sin's condemnation and the power of death. A "Living Lord" is, then, a redundancy, as redundant as saying 'three-sided triangle'.

Thus, every time a baptism takes place there is the confession that Jesus is Lord and that he is therefore alive. This, Paul says, is the minimum that is needed, and that nothing else is needed, to be reconciled to God. He puts it this way in Romans 10: 9-10:

⁹That if you confess with your mouth, "Jesus is Lord," and believe in your heart that God raised him from the dead, you will be saved, ¹⁰For it is with your heart that you believe and are justified, and it is with your mouth that you confess and are saved.*

This is why baptism in numerous places in the New Testament is linked to “being saved.” It is not that baptism saves anyone—it is the confession that it represents that does this; that one is committed to the living Jesus is one’s affirmed and personal Lord. It is obedience to a Lord, living and knowledgeable about my specific and personal circumstances.

Baptism of the child is the confession of the parents and the congregation that this child now belongs to the family of the redeemed and that family will provide the growing context for this child that will make it as natural as breathing for them to confess the Lordship of Jesus in their lives, to be confirmed in that same individual’s life later as they take on the power of that influence.

That latter point is important and well-illustrated by incident recorded by Luke. Philip and the Eunuch, on the road from Jerusalem to Gaza (Acts 8: 26-28), specifically identified as a wilderness road, baptism is a witness, or confession, dramatize that baptism is not primarily for others but it is for oneself. It is one’s own explicit affirmation, made to Jesus our Lord as if Jesus alone is watching and listening.

Borne of the virgin Mary

While I served at Forman Christian College and University, our denomination’s education ministry in Pakistan, because that institution was fully integrated: Muslims, Hindus, Sikhs, and Christians study and learn together. Students, faculty, and staff, provide a harmonious community in which fundamental agreements are shared as well as differences acknowledged.

The chair of the Religion department was a man who carried the special qualification of being “Hafiz,” that is a Muslim scholar who not only memorized the entirety of the Koran and memorized it in Arabic (as are all Muslim are expected to do), but was in addition fluent in Arabic. He, too, believed in the virgin birth of Jesus by Mary, even though he did not accept that Jesus was the Son of God (though he did affirm that Jesus would someday return to earth in ruling glory). We had several interesting discussions on how it was possible for Jesus to be borne by the power of God alone and God not be Jesus’ father. His explanation seemed to satisfy him and so we left that part of the discussion a private matter.

Unlike my Muslim brothers and sisters, it seemed to me perfectly rationally acceptable, to understand the statement, “. . . do not be afraid to take Mary as your wife, for the child conceived in her is from the Holy Spirit” does not require any physical organ to be a feature of the Holy Spirit. It does not seem blasphemous to say that in some way, necessarily physical, since Mary was a physical being, the Holy Spirit fertilized Mary’s physical womb. God bridged the physical and non-physical gap in some way that made it possible for the physical egg in Mary’s uterus to leap with real physical life. In my mind this still makes God Jesus’ father, whatever Mohamed may have thought, whom Jesus came to know in a very intimate way early on (“Did you not know that I must be in my Father’s house?”) as his “compassionate” and loving personal Father, who had enlisted him in a very specific task.

Suffered under Pontius Pilate

Jesus lived and ministered and was prosecuted in an historical place and time with historically documentable figures like Pontius Pilate, the fifth Roman governor of the Roman province of Judea. I have attached for this discussion of the faith confession a monogram I produced when I was president of the St. Petersburg Theological Seminary and Yeshiva. It addresses the issue of the political dynamics that explain why Jesus was arrested.

Was Crucified, dead and buried; he descended into hell and rose again on the third day.

The key for me in this whole historical/eternal drama in four parts (adding the capture in the garden and the trial) is the struggle that Jesus is portrayed by the gospel writers as taking place in a garden. “Nevertheless, not my will” is a clause that strikes me as emphasizing that my redemption was not an easy thing for Jesus to do, however picturesque the setting of that struggle may have been. Jesus knew what a huge task he had taken on himself to perform for our sake. It struck Paul as humanly unimaginable

⁶“For while we were still weak, at the right time Christ died for the ungodly, ⁷Indeed, rarely will anyone die for a righteous person—though perhaps for a good person someone might actually dare to die. ⁸But God proves his love for us in that while we still were sinners Christ died for us.

I believe in the Holy Spirit

It makes no difference to me how we picture the teamwork of God's redemptive activity in this world, a world that is a tiny speck revolving around one of the smaller stars in the universe in this otherwise endless vast cosmos that has been spun out of the words of creation by an almighty God. That He should love us enough to come at us in a variety of ways is overwhelmingly wonderful; physically in the person of a son who is the Beloved of the Father, dynamically in the person of His Spirit to energize and direct the events that characterize our lives on this earth enabling us to want to be obedient to the will of the Father, and lovingly with discipline as He directs His Spirit and His Son to engage us with His purposes for our lives. It is by His Spirit that God accomplishes the promise communicated through Jeremiah, when it is reported:

³³But this is the covenant that I will make with the house of Israel after those days, says the LORD: I will put my law within them, I will write it on their hearts be their God and they will be my people.

³⁴No long shall they teach one another, or say to each other, 'Know the LORD,' for they shall know me, from the least of them to the greatest, says the LORD, for I will forgive their iniquity, and remember their sin no more.

See also Deuteronomy 10: 16 compared with 30: 6.

The Holy Catholic Church.

They will know that you are my disciples by how you love one another (John 13: 35). The church universal has one purpose, namely, to glorify God and obediently to make disciples of all peoples and its means of glorifying God is to present to the world what it means to be a part of a family that truly demonstrates that they love each other so clearly that those who do not now belong to this family will want to become a member. An amazing phenomenon is that we sometimes are too close to each other to see what an energizing and inspiring fact this is. This, too, like the transformation that takes place in the lives of individuals, is the work of the Holy Spirit as we are brought into the personal communion with the Father.

The communion of the saints

This unity that transcends physical racial, ethnic, and cultural distinctions among humans becomes the opportunity to intentionally enjoy the membership of the greatest family that has ever been produced. It is, of course, symbolized in the family celebration of communion using bread and the fruit of the grape, elements from God for the people of God, and in this respect that celebration marks us all as God's presence in this world, together in spite of our differences, able by the power of the Holy Spirit to be a people from God for the people of this world.

The resurrection of the body

I once served a church in New York (The Presbyterian Church of Ramapo Works, Inc.) in which one of the parishioners, due to her universalist background, did not believe in this part of the confession so when we as a congregation recited the Confession, she simply stayed silent for that one phrase. The problem is that this phrase is simply a logical point, though I never discussed this point with her. It is not logically possible to effect an identification without a body, a point that the Apostle Paul made when he emphasized that we, at the resurrection would have bodies; bodies of a physical sort even if not of the same type of physical reality as that which we now know. Philosophers in the 20th century that spend a lot of time and pen and ink criticizing Christianity for believing that we would have an existence after death that would be defined as an identity without a body, and so claiming that Christianity rested on a logical absurdity, had not paid attention to what Paul told the church at Corinth in the 15th chapter of his first letter to that church.

The life everlasting; Amen!

The promise of Christ that he has reserved a room for each of his disciples in glory was probably first expressed by implication in David's agonizing response to his servants as to why he stopped mourning for the child once it had died. ²²He said, "While the child was still alive, I fasted and wept; for I said 'Who knows? The LORD may be gracious to me, and the child may live.' ²³But now he is dead; why should I fast? Can I bring him back again? I shall go to him, but he will not return to me." (2nd Samuel 12). The Apostle Paul spells this out both that we will spend eternity with Christ and our fellow disciples, but that we have work to do while we remain in this early life and should patiently wait on God's timing for His purpose to be accomplished.

The Holy Scripture Received by the Church Universal as the Word of God

To this I add that I accept the scripture as identified by the church universal, consisting of the Old (Tanakh) and New Testaments, as the authoritative word of God given through the prophets and the apostles to His people for their personal and corporate spiritual benefit as they grow in their relationship with God and in their service to humanity.

*Note that this squares exactly with Isaiah 43: 10-11, requiring that Jesus be affirmed as divine, a part of the Godhead. So that, while this is the Jehovah's Witnesses' foundational and defining scripture passage, they are at least partially, if only partially, right in affirming that it is God alone who can redeem us. Jesus must be divine for Paul's affirmation to be correct and Holy Scripture consistent.

A Short Timeline Survey of the Ministries of Myron Michael Miller
In the Presbyteries of
Hudson River, Seattle, Tampa, Lahore (Pakistan), and Tropical Florida

While I first pastored the Wood Memorial Bible Church (later, after I had left this church, the subsequent pastor led the church to affiliate with the General Association of Regular Baptist Churches and it became the Sumnerville Bible Baptist Church, Sumnerville, Michigan. Sumnerville is located five miles north of Niles, Michigan, just off US Route 40, at the border with Indiana at South Bend). I began pastoring this church when I was 18 years old in 1959, just before I entered Moody Bible Institute in Chicago and continued to pastor the church while still a student. I commuted during semesters and was full time during summers and vacation periods. I pastored that church through the time I earned my master's degree at Wheaton in the summer of 1964 when I join the faculty of Houghton College, New York.

At the end of the summer of 1963, after completing my MA in Systematic Theology from the Graduate School of Theology at Wheaton College, Wheaton, Illinois, and on the recommendation of both Dr. Arthur Holmes, Chair of the Philosophy Department of Wheaton College, and Dr. Kenneth Kantzer, Chair of the Division of Religion and Theology of the Graduate School of Theology at Wheaton, I took the position of Lecturer in Philosophy at Houghton College, Houghton New York.

My wife, Betty Lou (nee Roberts; we were married in Flint, Michigan in July of 1959), and I began our family while I was an undergraduate at Wheaton. We welcomed a daughter in the fall of 1960, who is now the chair of the Department of Psychology at Wake Forest University, NC. Shortly after we took up duties at Houghton, our son Scott was born in 1965 in the city of Cuba, NY, some 40 miles south of Houghton and on the southwest border of New York State (who is now an executive in a dental franchising corporation located in Cooper City, Florida).

After four years teaching at Houghton and taking philosophy classes at Cornell University, commuting from Houghton to Ithaca during the regular school year and living in the dorm in Ithaca during the summers, I felt it was time for me to get serious about continuing my education in philosophy. Since I still needed a source of income to support our growing family, I took the position of Assistant Professor of Philosophy at Nyack College, Nyack, New York.

We also needed a place to live, so I accepted the invitation of the Ramapo Presbyterian Church in Hillburn, NY (paid \$25 a week with the privilege of living in the manse) and the Hudson River Presbytery approved an assignment of temporary pulpit supply for this church. There is an interesting story about the Presbytery's need to have someone, and willingness to solve that problem creatively at that church just at that time, a story that I will be glad to share at some time in the future.

Our youngest son, Anthony (Tony) was born in 1969 in Suffern, New York, which is a "bedroom community" for those who commute to work in New York City and located 20 miles north of the City. Suffern is the larger town located one mile to the east of Hillburn, where we lived, where Good Samaritan Hospital is located, and where Tony was born. He is now a citizen of Great Britain and is the CEO of the largest trades organization in that country.

What had moved us to just upstate New York was that I had matriculated in the Philosophy Department of New York University, N.Y. to begin working on a Ph.D., which I completed in 1977.

Also in 1977, after having served the Ramapo Presbyterian Church (more accurately, The Presbyterian Church of Ramapo Works, Incorporated, which had been established in 1790 and organized as Presbyterian in 1812) for almost 10 years, blessed with significant growth in the membership of the church, I was ordained by the Hudson River Presbytery.

In 1979 Seattle Pacific University, Seattle, Washington, invited me to join their administration (I was also given faculty status) as Dean of the School of Humanities. At that time I was transferred to and began serving in the Seattle Presbytery. During my tenure in this Presbytery, in addition to committee assignments, I was privileged to serve on a Synod of Alaska Northwest commission to evaluate the continuing support status of Sheldon Jackson College, at the time a Presbyterian established and supported school, in Sitka, Alaska (it ultimately closed in 2007 but continues as a cultural center and training facility for that area). I also served as Interim Pastor of Ravenna Boulevard Presbyterian Church, Seattle, from 1980-1982 and as an assistant pastor to the Reverend Murrey Marshall, Pastor of First Presbyterian Church of Seattle from c. 1987 to 1989.

In 1989 I accepted the position of Director of Social and Behavioral Sciences at St. Petersburg College in St. Petersburg, Florida. I then transferred to the Presbytery of Tampa Bay and served on several committees, including Preparation for Ministry. I also served several churches in the Presbytery as either pulpit supply or interim pastor, as needed, during the time we lived in St. Petersburg.

When I retired from teaching at St. Petersburg College in 1999, I subsequently took the position of President of the St. Petersburg Theological Seminary and Yeshiva and piloted that institution through the process of accreditation. It was a unique institution in that it not only prepared those called to regular pastoral ministry in Christian churches but also provided accredited degree preparation for Messianic Jews called to minister in Messianic Synagogues.

In 2004 I retired from the Seminary, then in 2009 I accept the invitation of Forman Christian College and University in Lahore, Pakistan (established in 1864 by the Reverend Charles Forman, a Presbyterian minister and then missionary from Illinois). The school had been given back to the Presbyterian Denomination in 1997, having been nationalized in 1967 by the national government. My task was to help Dr. Peter Armacost, who had been assigned by our denomination to husband this gift from Pakistan back into an institution with the reputation it had before it had been nationalized.

General Pervez Musharraf, the president of Pakistan at the time of its return to the Presbyterian Church, had been a graduate of Forman Christian College in the days of its pre-nationalization prime, re-establish a western style liberal arts baccalaureate degree program by establishing a philosophy degree track and hire the appropriate qualified faculty and supporting materials (such as an adequate library collection of philosophy documents).

In summer of 2012 my wife and I returned to the US, having served there nearly 3 years. We moved from St. Petersburg, Florida, to Pembroke Pines, Florida, in 2014, and I joined the Presbytery of Tropical Florida in that year. As in the past, I simply made myself available to churches needing either a pulpit to be filled or an interim.

The last service to the Presbytery of Tropical Florida was for the Church of All Nations Presbyterian Church located in North Miami Beach, Florida. I filled the pulpit and provided some pastoral care there from early 2022 through 2023. This is a very delightful, spiritually energetic, congregation made up primarily of immigrants from Haiti, which is under the watchful care of the Presbytery of Tropical Florida.

I continue to seek ways to serve, including occasionally leading in worship here at Heritage Woods Independent Living community.

Addenda for the Passing interest of, with any Corrective Insight from, members of the Committee

<i>Why Jesus Was Arrested</i> , (a St. Petersburg Theological Seminary Monogram)	Revised edition, 2017
<i>The Bridge From Where Are to Eternity</i> A Manuel of Scripture matching normal Human challenges	2020
Prepared for the Koinonia Class of Mt. Tabor United Methodist Sunday School Class, Winston-Salem	2022
<i>Jesus Teaches Us How to Count</i> a study guide for the adult Sunday School class at Hyde Park Presbyterian Church Tampa	2018
Two sermons delivered to the congregation of Hyde Park Presbyterian Church, Tampa, Florida, while I was the Parish Associate for that Church, The Reverend Kenneth Schick, pastor.	March 2008 and July 2008

I grew up in a Methodist Church attending church both on Wednesday evenings and on Sunday's. I was very active in everything the church had to offer for my age group from elementary school all the way through graduating high school. Participating in youth was a very big part of my identity in middle school and high school. I enjoyed the fellowship and the built in friend group it provided plus the chances to lean into and live out my faith. I had a tendency to ask more difficult questions that the adults working with the youth weren't always too keen to answer. I think I made some of the grownups uncomfortable by questioning different aspects of the church. For instance I didn't quite understand how these people could talk so much about loving one another being a central tenet of the teachings of Jesus and yet they were so quick to offer judgement instead of love anytime someone showed up who didn't look like them or think like them. Jesus called us to love everyone and we were taught that everyone is made in the image of God, so I really struggled in church when the mentality was "yes, but not (fill in the blank)."

When I went off to college I struggled to find my place participating in campus ministry. The offering was way more conservative than I was used to. There was too much talk about saving oneself from hell and not enough talk about grace and I wasn't comfortable with that nor did I feel like that aligned with my own faith experience. So while in college I didn't participate in campus ministry and instead focused on spending my time in outdoor programs and fostering my faith that way. Throughout undergrad I spent my summers working at a Presbyterian Camp and really that was when I found my niche in ministry. The love and grace I experienced from folks in the PCUSA church really helped me to take a new understanding of what I thought about church and faith. Working at camp I got to share my love of the outdoors, spending time and energy in Creation from a faith based perspective while working with elementary, middle, and high school shred youth. It was a game changing experience for me. I got to share my faith and help young people along on their own faith journey.

I used to think I couldn't work in ministry. That I might not have the right background or right lived experience but I've learned that God's gonna call who God's gonna call into ministry and you better buckle up for the ride when God calls you. I started working at a PCUSA church during the height of the COVID pandemic and was met by so much love and grace and opportunity for growth that I finally felt like I could quiet my own thoughts long enough to hear the voice of God telling me where to go. By the grace of God I surely have figured out the next right step, all along the way. This whole journey has taught me that all I have to do is put one foot in front of the other and God will guide the path.

I went to seminary and earned my M.Div while working full-time in the church. I learned and examined and figured out things just in time to re-learn and re-examine and think about things differently, really leaning into the notion of being reformed and always reforming. My seminary experience helped me to grow in my faith and gave me the courage to ask more questions and

find the people and spiritual, faithful path that I've been intended to walk along and beside. I've had plenty of "come to Jesus" meetings with myself and asking God if this was truly the right path I'm supposed to take and each time I feel unsure of this journey someone has come along and affirmed the very step I'm about to take. I've been reminded over and over again that every step has led me here, for such a time as this.

I believe in the holy, triune God; Creator, Redeemer, Sustainer. Creator of all things, God spoke the world into being and called it good, that creation and goodness extended to human beings; man and woman both created equally in God's own image. But we hid from God in the garden and ignored the call to live in the light, and to treat all with love and respect. In our straying from the life God intended us to live, all of us have sinned and fall short, and are therefore in need of the saving grace of God.

I believe in Jesus Christ, fully human, fully divine, the beloved Son of God. Jesus came into the world and lived among us as God incarnate, proclaiming the Kingdom of God. In his life, he echoed the call of the prophets to care for the poor, the widow, the marginalized, and the oppressed. Jesus shared his meals with sinners and outcasts alike, healing those sick in body, mind, and spirit, and offering forgiveness to all. In our broken humanity, we responded to the grace of Christ with persecution, violence, charges of blasphemy, and death by crucifixion. Sinless and blameless Christ suffered the depths of human pain and separation to offer salvation for us all. After three days, through the Holy Spirit, God raised Jesus from the grave, making it known that no death could hold him, therefore we are given over from death to eternal life and redeemed through Christ Jesus our Lord.

I believe in the Holy Spirit, who sustains all life, the breath of God at the beginning of creation. The same Spirit who urged the prophets and apostles in their lives, and who descended upon Jesus and anointed him at his baptism and raised him from death to life. The same Spirit which was poured out onto the disciples at Pentecost continues to move through each of us in the life of the Church. The Holy Spirit encourages and empowers us to respond in gratitude to God's grace.

I believe Scripture to be the holy, authoritative word of God encouraging us in our daily lives and in our faithfulness. In our worship, as the Scriptures are read and the Word is proclaimed, we become enlightened through the power of the Holy Spirit. The Sacrament of Baptism engrafts us into the body of Christ; it is the sign and seal given by God, through the Holy Spirit that points to the claim on us by grace as God's own and begins our life of discipleship. Through the Spirit we are nourished at the Sacrament of the Eucharist, at the Lord's Table, reminding us of the steadfast love of God and the gift of God's grace and call to discipleship. I believe in the holy, apostolic Church, and our calling as members of the body of Christ, is to be active participants in the redeeming work of the kingdom of God.

Committee on Representation

BUDGET AND FINANCE

Tara Sandercock (2026)

CHURCH GROWTH AND TRANSFORMATION

Ginny Taylor-Troutman (MAYBE FOR 2025)

Leslie Loyd (2026)

COM – TASK FORCE ON MINISTRY FOR THE CHANGING CHURCH

Christopher Speaks (2026)

COM – TASK FORCE FOR TRANSITIONS IN MINISTRY (FOR INSTALLED POSITIONS)

David Smith (2027)

COM – TASK FORCE ON POLICY, COMPENSATION, MEDIATION AND CHURCH OFFICER DEVELOPMENT

Donna Hines (2027)

CPM

Martha Schronce (2026)

Susan Stewart (2027)

PERSONNEL

Margaret Elliot (2027)

PJC

Wes Pitts (2030)

Charles Younce (2030)

MODERATOR-ELECT

Matt Bussell (2028)

Executive Council

The Executive Council met on March 20, 2025.

The Executive Council received reports from Executive Presbyter Tony De La Rosa, Designated Presbyter Jodi Lingan and Stated Clerk Paul Sink. Committees and Commissions made reports as well.

Actions taken on behalf of Presbytery:

Elder Rick Purcell was commissioned as a CRE to the Bethany Presbyterian Church (Graham).

Approved payment for a commercial property appraisal for the Cleveland Presbyterian Church. Funds would come from “carrying costs” in the Presbytery budget.

Approved the following concurrence:

The Executive Council of Salem Presbytery concurs with the Presbytery of Charlotte’s statement, quoting (with adjustment for Presbytery name):

“We are followers of Jesus Christ, empowered by the Holy Spirit, and entrusted by God our Creator to serve “the least of these.” Jesus calls us to feed the hungry, refresh the thirsty, clothe the naked, tend to the sick, and visit the imprisoned. And while some government leaders try to erase efforts to celebrate the diversity of God’s people (Revelation 5:9), the equity that God expects (Isaiah 11:3-4), and the inclusion of all those created in God’s Image (Genesis 1:27, John 3:16), we affirm that we – [Salem Presbytery] - will continue to be a Matthew 25 people: building congregational vitality, dismantling structural racism, and eradicating systemic poverty.

Because we remember the Great Commission of Jesus to “go and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything I have commanded you” (Matthew 28) and the whole Biblical witness, we will try to follow the commandments to . . .

Go forth into the world in peace (John 16:33)

Be of good courage (Philippians 4:13)

Hold fast to what is good (1 Thessalonians 5:14)

Render no one evil for evil (Romans 12:17)

Admonish the idle, strengthen the fainthearted, support the weak, (1 Thessalonians 5:14)

And help the afflicted (2 Corinthians 1:4)

Honor all people (1 Peter 2:17)

Love and serve the Lord (Deuteronomy 10:12)

rejoicing in the power of the Holy Spirit (Romans 14:17).

We are more than members of any political party or nation. We are members of the Body of Christ. And we proclaim again that Jesus is our Lord and Savior.”

Approved the establishment of a special task force to review the Mission and Vision Statements of Salem Presbytery, assess the strengths and weaknesses of our current committee structure and staffing for the Presbytery and its ministries, and make recommendations to the Presbytery via Council for any proposed changes. Approved members of this task force are: LaQreshia Bates, Rachael Brooks, David Ealy, Tom Gillespie, Kyle Goodman, R.C. Griffin, Kate Harper, Randy Harris, Shannon Langston, and Sam Perkins, with Tony De La Rosa and Jodi Lingan (ex officio). The name for this task force is the Special Task Force on Reviving Ministry (STORM).

Approved a motion from Budget and Finance for a budget amendment & transfer of \$10,000 from Campus Ministries Fund to the General Fund to make 2025 Budget match annual expenditures.

Approved a motion from Stewardship for the Presbytery to shift from a pledge/stewardship based model for our congregations to an invoice based model rooted in the per-capita funding structure of our denomination.

Approved the Stated Clerk taking steps necessary to gain closure related to a financial irregularity discovered in the records of the former Flat Rock Presbyterian Church.

Approved, with gratitude, the Oakland Presbyterian Church AC's formal request to be dissolved having completed their work.

Approved motion from the Commission on Ministry for the establishment of an Administrative Commission with original jurisdiction to work with the First Presbyterian Church of Pilot Mountain. This action is necessary because the Session of First Presbyterian Church of Pilot Mountain has acted in defiance of COM and Salem Presbytery policy by agreeing to a contract that they were explicitly told that they could not offer to an individual who is actively seeking to lead them out of the denomination.

Other Business of the Executive Council

Received a presentation by John Johnson of a new logo for Salem Presbytery as part of an upcoming reworking of the Presbytery website. Feedback was given to John.

Received 2024 Statistical Report summaries from the Stated Clerk.

Together We
Are
Salem
Presbytery

Budget & Finance Committee Report
May 13, 2025



1

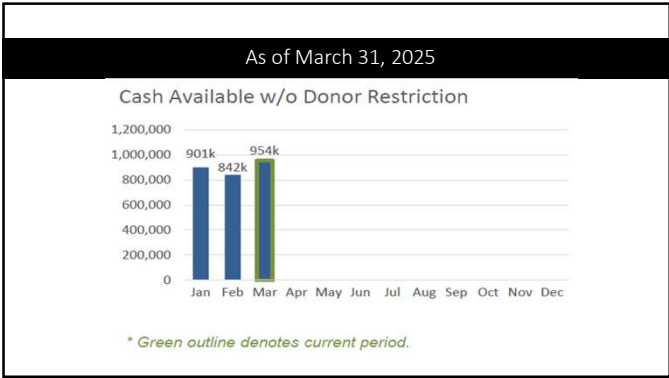
Presbytery Packet

- January - March Financial Statements and Dashboards
- Today, provide March information which will also reflect a Quarter 1 summary.
 - Miller Management provides a weekly summary and overview of the budget.
 - Allows us to watch where we are more closely and ask questions

2

Statement of Financial Position
Information

3



4

Without Donor Restrictions – funds available for general operations. These may be further separated as follows:

- a. **Net Investment in Fixed Assets** - total fixed assets minus accumulated depreciation minus any loans related to fixed assets.
- b. **Board Designated** - although not donor restricted, these amounts have been segregated by the board (or finance committee, elders, etc.) for special purposes.
- c. **Prior Years' Net Balance** - cumulative net activity (revenue minus expenses) from all prior years.
- d. **Current Year Net Balance** - current year net activity (detailed on the Statement of Activities).

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Salem Presbyterian Corporation
Statement of Financial Position
March 31

	2025
Assets	
Current Assets	
1010 Allegacy Checking x0602	\$ 89,501.67
1020 Allegacy Restricted x0603	15,848.56
1030 Allegacy Savings x0601	1,877.83
1040 Allegacy MM x6401	998,538.24
1080 PayPal	-
1090 Petty Cash	100.00
1110 Merrill Lynch	1,736,144.71
1120 New Covenant Mutual Funds	203,836.35
1130 Presbyterian Foundation	252,951.80
1140 PCUSA Investment Loan Program	76,518.79
1150 Certificate of Deposit	376,069.16
Total Current Assets	3,751,187.11

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How to get to Cash Available w/o Donor Restriction?	
Cash Available for General Operations	
Cash & Cash Equivalents	\$ 3,751,187.11
Less:	
Current Liabilities	541.05
Net Assets With Donor Restrictions	657,640.96
Net Assets With Board Designations	2,138,387.42
Total Unavailable	2,796,569.43
Total Cash Available for General Operations	\$ 954,617.68

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The numbers behind the charts...			
Cash Available w/o Donor Restriction			
Month	Cash & Cash Equivalents	Liabilities & Restricted Cash	Cash Available
Jan	3,443,359	(2,542,688)	900,671
Feb	3,284,058	(2,442,353)	841,705
Mar	3,751,187	(2,797,132)	954,055
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Oct			
Nov			
Dec			

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Statement of Activities Information	

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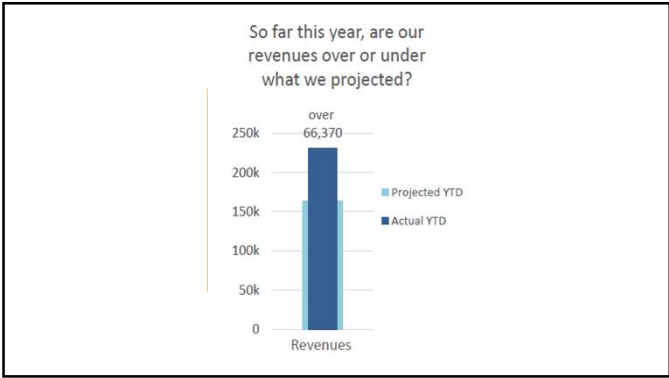
Revenue w/o Donor Restriction Comparison

Month	2024	2025	% Change	2025 Projected Rev
Jan	-	74,914		54,671
Feb	-	(1,950)		54,671
Mar	-	157,420		54,671
Apr	-	-		54,671
May	-	-		54,671
Jun	-	-		54,671
Jul	-	-		54,671
Aug	-	-		54,671
Sep	-	-		54,671
Oct	-	-		54,671
Nov	-	-		54,671
Dec	-	-		54,675
Total...	-	230,383		656,056

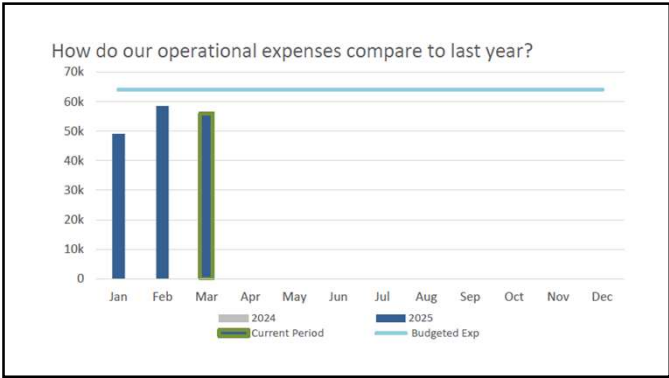
Overall % change compared to this time last year... N/A

* YTD January - April 2023 split pro-rata

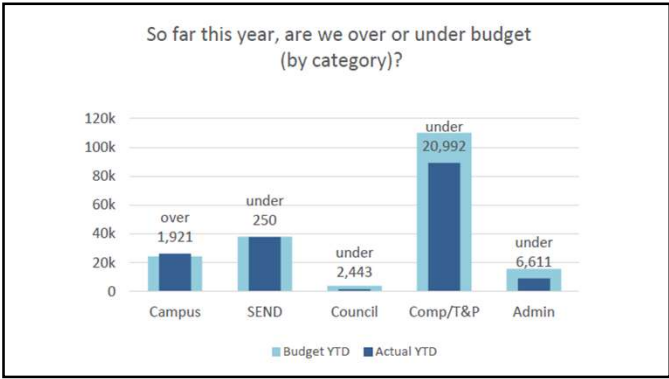
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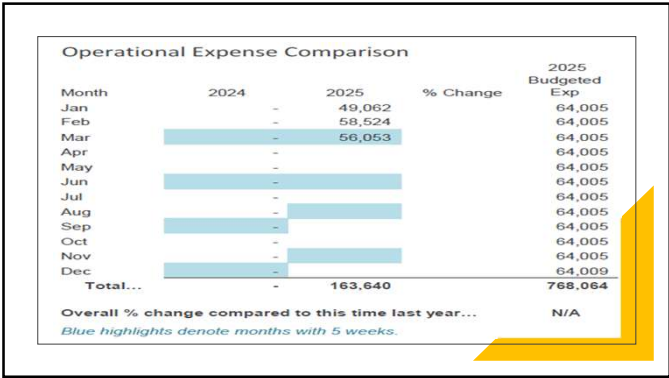


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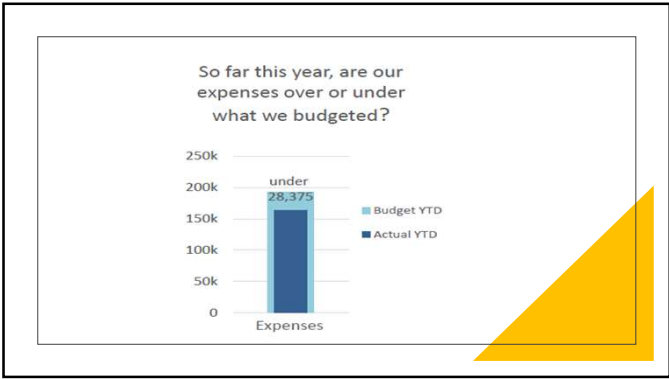
Budget Expense Category, Actual vs. Budget

Expense Category	% of Total Actual	Actual YTD	Budget YTD	Variance
Campus	16%	26,251	24,330	over 1,921
SEND	23%	37,790	38,040	under 250
Council	1%	1,490	3,933	under 2,443
Comp/T&P	54%	89,090	110,082	under 20,992
Admin	6%	9,019	15,630	under 6,611
Total...	100%	163,640	192,015	under 28,375

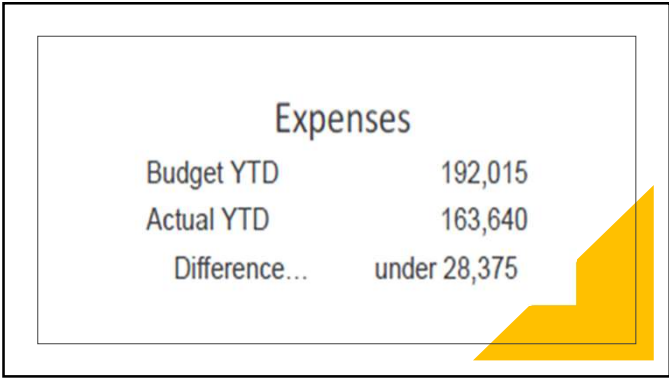
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Punchline for Operational Purposes

Through March 31, 2025

Revenue without donor restrictions exceed operational expenses by \$66,744

Biggest concern continues to be having to use available cash to meet operational expenses – unsustainable over time

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Changes coming

- Endorsed having the Stewardship Committee look at other options to “pledging”
- Method simply is not working
- Appreciate those who faithfully pledge, but more importantly live into your pledge and more
- Appreciate those who remit anything to support Presbytery
- More on this from Stewardship Committee

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Questions

Contact information:
rdatum66@gmail.com



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MONTHLY FINANCIAL STATEMENTS

**SALEM PRESBYTERY
CORPORATION**

JANUARY 2025

PREPARED BY:



GoodFaithAccounting.com

Management Responsibility

The organization's management is responsible for the information contained in these reports and for the development, implementation, and adherence of all financial policies and procedures. We recommend management carefully review all transactions contained in these reports to ensure accuracy and clarity.

Table of Contents

➤ Statement of Financial Position

The statement of financial position gives a financial picture of the organization as of the end of the reporting period. It reflects the assets, liabilities, and net assets of the organization.

Definition of Fund Accounting Terms

Net Assets – Total Assets minus Total Liabilities. Net Assets fall into one of two categories:

1. **With Donor Restriction** – funds that may be spent only as restricted by the donor.
2. **Without Donor Restrictions** – funds available for general operations. These may be further separated as follows:
 - a. **Net Investment in Fixed Assets** - total fixed assets minus accumulated depreciation minus any loans related to fixed assets.
 - b. **Board Designated** - although not donor restricted, these amounts have been segregated by the board (or finance committee, elders, etc.) for special purposes.
 - c. **Prior Years' Net Balance** - cumulative net activity (revenue minus expenses) from all prior years.
 - d. **Current Year Net Balance** - current year net activity (detailed on the Statement of Activities).

➤ Statement of Activities

The statement of activities reflects the revenues and expenses of the organization for the current period of time - typically the current month and year-to-date. It can also be used to compare actual revenues and expenses to those budgeted.



Salem Presbytery Corporation
Statement of Financial Position
January 31

		<u>2025</u>
Assets		
Current Assets		
1010	Allegacy Checking x0602	\$ 38,263.74
1020	Allegacy Restricted x0603	22,410.29
1030	Allegacy Savings x0601	8,068.70
1040	Allegacy MM x6401	634,811.93
1080	PayPal	811.17
1090	Petty Cash	100.00
1110	Merrill Lynch	1,827,717.00
1120	New Covenant Mutual Funds	208,444.95
1130	Presbyterian Foundation	252,729.45
1140	PCUSA Investment Loan Program	76,209.99
1150	Certificate of Deposit	373,792.23
Total Current Assets		<u>3,443,359.45</u>
Receivables		
1210	Accounts Receivable - Pledges	-
1220	Accounts Receivable - Other	579.95
1290	Allowance for Doubtful Accounts	-
Total Receivables		<u>579.95</u>
Sales Tax		
1310	Buncombe	-
1320	Forsyth	-
1330	Guilford	-
1335	Surry	-
1340	2% Food Tax	-
Total Sales Tax		<u>-</u>
1410	Prepaid Insurance	4,759.84
Fixed Assets		
1510	Land	151,988.00
1520	Building & Improvements	303,647.00
1540	Vehicles	19,366.50
1550	Other Equipment	8,280.53
1560	Computer & Software	17,688.15
1590	Accumulated Depreciation	(198,702.06)
Total Fixed Assets		<u>302,268.12</u>
Notes Receivables		
1610	Monte Sinai Iglesia	405,386.24
1620	Grace Presbyterian Church	1,867.57
Total Notes Receivables		<u>407,253.81</u>
Total Assets		<u><u>\$ 4,158,221.17</u></u>



Salem Presbytery Corporation
Statement of Financial Position
January 31

		<u>2025</u>
Liabilities & Net Assets		
Current Liabilities		
2005	Accounts Payable	\$ -
2010	Federal Taxes Payable	-
2020	NC Taxes Payable	-
2030	FSA Plan	452.97
2040	403b Payable	-
2050	Garnishments	-
2060	Voluntary Withholding	0.12
Total Current Liabilities		<u>453.09</u>
Total Liabilities		<u>453.09</u>
Net Assets		
With Donor Restrictions		683,452.15
Without Donor Restrictions		
	Board Designated	1,858,782.78
	Prior Years' Net Balance	1,589,682.02
	Current Year Net Balance	25,851.13
Total Without Donor Restrictions		<u>3,474,315.93</u>
Total Net Assets		<u>4,157,768.08</u>
Total Liabilities & Net Assets		<u><u>\$ 4,158,221.17</u></u>

Cash Available for General Operations	
Cash & Cash Equivalents	\$ 3,443,359.45
Less:	
Current Liabilities	453.09
Net Assets With Donor Restrictions	683,452.15
Net Assets With Board Designations	1,858,782.78
Total Unavailable	<u>2,542,688.02</u>
Total Cash Available for General Operations	<u><u>\$ 900,671.43</u></u>

Salem Presbytery Corporation
Statement of Net Assets with Donor Restrictions and Board Designations
For the 1 Month Ending January 31, 2025

	Current Month			Beginning Balance	Year to Date			Ending Balance
	Revenues	Expenses	Transfers		Revenues	Expenses	Transfers	
With Donor Restrictions								
2305 Professional & Pastors	\$ -	\$ -	\$ -	\$ 4,432.50	\$ -	\$ -	\$ -	\$ 4,432.50
2310 African American Leadership Dev	-	-	-	7,000.00	-	-	-	7,000.00
2315 Black Caucus	-	-	-	1,172.46	-	-	-	1,172.46
2320 Camp/Conference Scholarship	-	-	-	17,150.90	-	-	-	17,150.90
2325 Hispanic Ministry	-	-	-	42,522.66	-	-	-	42,522.66
2330 Hunger International	6,719.13	58,000.00	-	72,211.03	6,719.13	58,000.00	-	20,930.16
2335 Hunger Domestic	6,719.14	-	-	10,347.20	6,719.14	-	-	17,066.34
2340 Peace & Justice	-	-	-	30,673.56	-	-	-	30,673.56
2345 Seminary Education	-	-	-	21,799.99	-	-	-	21,799.99
2370 Campus Co-Op Ministries (PF)	-	-	-	20,562.76	-	-	-	20,562.76
2380 DP Foust (Church Growth) (PF)	-	12,500.00	-	98,293.62	-	12,500.00	-	85,793.62
2550 Virgil Ashbaugh (NC)	-	-	-	16,435.19	-	-	-	16,435.19
2555 Cora Harrison (NC)	-	1,500.00	-	4,629.96	-	1,500.00	-	3,129.96
2560 Maryland Hickerson (NC)	-	-	-	2,190.03	-	-	-	2,190.03
2565 Stone Estates (NC)	-	-	-	171,326.97	-	-	-	171,326.97
2580 Latta Scholarship (PF)	-	-	-	6,537.31	-	-	-	6,537.31
2585 Ruby Robertson (PF)	-	-	-	1,986.42	-	-	-	1,986.42
2590 Mission Challenge (PF)	-	-	-	43,996.86	-	-	-	43,996.86
2595 Roxanna Atwood	-	-	-	3,186.32	-	-	-	3,186.32
2610 Special Offerings	20,179.83	-	-	-	20,179.83	-	-	20,179.83
2615 Selected Giving	100.00	-	-	-	100.00	-	-	100.00
2620 Disaster Relief	5,078.50	-	-	-	5,078.50	-	-	5,078.50
2625 Missionary Support	83.33	-	-	-	83.33	-	-	83.33
2715 Children's Hope Alliance	1,057.50	-	-	-	1,057.50	-	-	1,057.50
2720 El Buen Pastor, NCD	-	-	-	-	-	-	-	-
2735 Theological Education PF	300.00	-	-	-	300.00	-	-	300.00
2750 Other Local Causes	-	-	-	-	-	-	-	-
Non-Endowed Restrictions	40,237.43	72,000.00	-	576,455.74	40,237.43	72,000.00	-	544,693.17
Endowed Funds (Permanent Restriction)								
2350 Virgil Ashbaugh (NC)	-	-	-	520.00	-	-	-	520.00
2355 Cora Harrison (NC)	-	-	-	260.00	-	-	-	260.00
2360 Maryland Hickerson (NC)	-	-	-	600.49	-	-	-	600.49
2365 Stone Estates (NC)	-	-	-	12,482.34	-	-	-	12,482.34
2375 Latta Scholarship (PF)	-	-	-	21,727.65	-	-	-	21,727.65
2385 Ruby Robertson (PF)	-	-	-	7,603.08	-	-	-	7,603.08
2390 Mission Challenge (PF)	-	-	-	70,565.42	-	-	-	70,565.42
2395 Roxanna Atwood	-	-	-	25,000.00	-	-	-	25,000.00
Total Endowed Funds (Permanent Restriction)	-	-	-	138,758.98	-	-	-	138,758.98
Total With Donor Restrictions	40,237.43	72,000.00	-	715,214.72	40,237.43	72,000.00	-	683,452.15

Salem Presbytery Corporation
Statement of Net Assets with Donor Restrictions and Board Designations
For the 1 Month Ending January 31, 2025

	Current Month			Beginning Balance	Year to Date			Ending Balance
	Revenues	Expenses	Transfers		Revenues	Expenses	Transfers	
With Board Designations								
2810 Campus Ministry	-	-	-	94,089.24	-	-	-	94,089.24
2815 Office Building Proceeds	-	-	-	428,501.96	-	-	-	428,501.96
2820 Decentralized Office Costs	-	-	-	61,036.55	-	-	-	61,036.55
2840 Church Growth & Transformation	100.00	60,191.66	-	1,115,158.66	100.00	60,191.66	-	1,055,067.00
2841 Church Growth: Whispering Pines	-	-	-	50,438.74	-	-	-	50,438.74
2842 Church Growth: General Loan	-	-	-	150,000.00	-	-	-	150,000.00
2850 Missions	58.36	-	-	1,022.24	58.36	-	-	1,080.60
2855 Youth Triennium	537.30	-	-	5,000.00	537.30	-	-	5,537.30
2860 PDA Grant to Lansing Presbyterian Church	-	3,817.07	-	3,817.07	-	3,817.07	-	-
2861 PDA Grant to Six Western NC Churches	-	-	-	6,000.00	-	-	-	6,000.00
2862 Synod of Mid-Atlantic - WNC Relief	-	468.61	-	7,500.00	-	468.61	-	7,031.39
Total With Board Designations	<u>695.66</u>	<u>64,477.34</u>	<u>-</u>	<u>1,922,564.46</u>	<u>695.66</u>	<u>64,477.34</u>	<u>-</u>	<u>1,858,782.78</u>
Total Net Assets with Restrictions/Designations	<u>\$ 40,933.09</u>	<u>\$ 136,477.34</u>	<u>\$ -</u>	<u>\$ 2,637,779.18</u>	<u>\$ 40,933.09</u>	<u>\$ 136,477.34</u>	<u>\$ -</u>	<u>\$ 2,542,234.93</u>

Salem Presbytery Corporation
Statement of Activities Summary
For the 1 Month Ending January 31, 2025

	Current Month		Year-to-Date			Annual Budget	Budget Remaining
	Actual	Budget	Actual	Budget	Variance		
Revenues							
Support Income	\$ 28,814	\$ 48,214	\$ 28,814	\$ 48,214	\$ (19,400)	\$ 578,571	\$ 549,757
Investment Income	46,100	6,457	46,100	6,457	39,643	77,485	31,385
Property Income	-	-	-	-	-	-	-
Total Revenues	74,914	54,671	74,914	54,671	20,243	656,056	581,142
Expenses							
Campus Ministry	-	7,277	-	7,277	7,277	87,320	87,320
SEND	12,597	12,680	12,597	12,680	83	152,160	139,563
Council / Committees	495	1,311	495	1,311	816	15,735	15,240
Compensation	32,294	35,051	32,294	35,051	2,757	420,609	388,315
Travel and Professional Expense	408	1,643	408	1,643	1,235	19,730	19,322
Administrative	3,269	5,210	3,269	5,210	1,941	62,510	59,241
Total Expenses	49,062	63,172	49,062	63,172	14,110	758,064	709,002
Change in Operating Net Balance	25,851	(8,501)	25,851	(8,501)	6,133	(102,008)	(127,859)
Other Income/(Expense)							
Other Income/(Expense)	-	8,501.00	-	8,501.00	(8,501.00)	102,008.00	102,008.00
Change Net Balance	\$ 25,851	\$ -	\$ 25,851	\$ -	\$ 25,851	\$ -	\$ (25,851)



Salem Presbytery Corporation
Statement of Activities
For the 1 Month Ending January 31, 2025

		Current Month		Year-to-Date			Annual Budget	Budget Remaining
		Actual	Budget	Actual	Budget	Variance		
Income								
Support Income								
3010	Support Receipts	\$ 0.03	\$ 1,250.00	\$ 0.03	\$ 1,250.00	\$ (1,249.97)	\$ 15,000.00	\$ 14,999.97
3020	Pledges	27,949.56	46,964.00	27,949.56	46,964.00	(19,014.44)	563,571.00	535,621.44
3030	Other Receipts	864.00	-	864.00	-	864.00	-	(864.00)
Total Support Income		28,813.59	48,214.00	28,813.59	48,214.00	(19,400.41)	578,571.00	549,757.41
Investment Income								
3310	Investment Income	2,608.18	5,000.00	2,608.18	5,000.00	(2,391.82)	60,000.00	57,391.82
3350	Other Interest	2,945.37	1,457.00	2,945.37	1,457.00	1,488.37	17,485.00	14,539.63
3360	Unrealized Gain / Loss	40,546.46	-	40,546.46	-	40,546.46	-	(40,546.46)
3370	Gain (Loss) on Investments	-	-	-	-	-	-	-
Total Investment Income		46,100.01	6,457.00	46,100.01	6,457.00	39,643.01	77,485.00	31,384.99
Property Income								
3610	Proceeds - Property Disposals	-	-	-	-	-	-	-
3620	Sales Proceeds for CarryingCost	-	-	-	-	-	-	-
Total Property Income		-	-	-	-	-	-	-
Total Income		74,913.60	54,671.00	74,913.60	54,671.00	20,242.60	656,056.00	581,142.40
Expenses								
Campus Ministry								
4010	Appalachian State University	-	7,167.00	-	7,167.00	7,167.00	86,000.00	86,000.00
4020	St. James Ministry at A&T	-	-	-	-	-	-	-
4030	Ukirk of Greensboro	-	-	-	-	-	-	-
4040	Resource Center	-	110.00	-	110.00	110.00	1,320.00	1,320.00
4050	UNC School of the Arts (Listening Post)	-	-	-	-	-	-	-
Total Campus Ministry		-	7,277.00	-	7,277.00	7,277.00	87,320.00	87,320.00
SEND								
4210	Per Capita-General Assembly	10,829.16	10,829.00	10,829.16	10,829.00	(0.16)	129,950.00	119,120.84
4220	Per Capita-Synod of Mid-Atlanti	1,767.50	1,768.00	1,767.50	1,768.00	0.50	21,210.00	19,442.50
4230	NC Council of Churches	-	83.00	-	83.00	83.00	1,000.00	1,000.00
Total SEND		12,596.66	12,680.00	12,596.66	12,680.00	83.34	152,160.00	139,563.34
Council / Committees								
4310	Commission on Ministry	-	675.00	-	675.00	675.00	8,100.00	8,100.00
4320	Preparation for Ministry	494.79	628.00	494.79	628.00	133.21	7,535.00	7,040.21
4330	Stated Clerk	-	-	-	-	-	-	-
4360	Comm on Representation	-	8.00	-	8.00	8.00	100.00	100.00
Total Council / Committees		494.79	1,311.00	494.79	1,311.00	816.21	15,735.00	15,240.21

Salem Presbytery Corporation
Statement of Activities
For the 1 Month Ending January 31, 2025

	Current Month		Year-to-Date			Annual Budget	Budget Remaining
	Actual	Budget	Actual	Budget	Variance		
Compensation							
5010 Salaries	12,012.78	22,784.00	12,012.78	22,784.00	10,771.22	273,406.00	261,393.22
5020 Housing	7,155.78	2,146.00	7,155.78	2,146.00	(5,009.78)	25,750.00	18,594.22
5080 Hispanic Minister Compensation	2,575.02	-	2,575.02	-	(2,575.02)	-	(2,575.02)
5090 Compensation - SECA	1,521.38	663.00	1,521.38	663.00	(858.38)	7,959.00	6,437.62
5110 Insurance / Benefits	8,618.59	7,964.00	8,618.59	7,964.00	(654.59)	95,567.00	86,948.41
5120 Employer Payroll Taxes	406.88	1,244.00	406.88	1,244.00	837.12	14,927.00	14,520.12
5130 FSA Fees	3.90	-	3.90	-	(3.90)	-	(3.90)
5150 CE - General Presbyter	-	167.00	-	167.00	167.00	2,000.00	2,000.00
5160 CE - Other Staff	-	83.00	-	83.00	83.00	1,000.00	1,000.00
Total Compensation	32,294.33	35,051.00	32,294.33	35,051.00	2,756.67	420,609.00	388,314.67
Travel and Professional Expense							
5210 T&P - General Presbyter	100.00	583.00	100.00	583.00	483.00	7,000.00	6,900.00
5215 T&P - Stated Clerk	-	-	-	-	-	-	-
5220 T&P - Engagement Pastors	-	208.00	-	208.00	208.00	2,500.00	2,500.00
5230 T&P - Transformational Ministry	-	333.00	-	333.00	333.00	4,000.00	4,000.00
5240 T&P - Other	308.00	519.00	308.00	519.00	211.00	6,230.00	5,922.00
Total Travel and Professional Expense	408.00	1,643.00	408.00	1,643.00	1,235.00	19,730.00	19,322.00
Administrative							
6010 Engagement Pastors	-	900.00	-	900.00	900.00	10,800.00	10,800.00
6015 Office Supplies	-	92.00	-	92.00	92.00	1,100.00	1,100.00
6020 Telephone/Internet	129.98	492.00	129.98	492.00	362.02	5,900.00	5,770.02
6030 Computer Support	-	642.00	-	642.00	642.00	7,700.00	7,700.00
6040 Website	19.00	83.00	19.00	83.00	64.00	1,000.00	981.00
6050 Dues and Subscriptions	399.99	-	399.99	-	(399.99)	-	(399.99)
6060 Postage/Copying/Printing	-	158.00	-	158.00	158.00	1,900.00	1,900.00
6110 Professional fees	735.22	1,167.00	735.22	1,167.00	431.78	14,000.00	13,264.78
6120 Bank & Payroll Processing Fees	1,519.16	208.00	1,519.16	208.00	(1,311.16)	2,500.00	980.84
6130 Insurance Expense	-	1,426.00	-	1,426.00	1,426.00	17,110.00	17,110.00
6210 Bad Pledge Expense	-	-	-	-	-	-	-
6310 Closed Church Expense	465.34	-	465.34	-	(465.34)	-	(465.34)
6510 Miscellaneous	-	42.00	-	42.00	42.00	500.00	500.00
Total Administrative	3,268.69	5,210.00	3,268.69	5,210.00	1,941.31	62,510.00	59,241.31
Total Operating Expenses	49,062.47	63,172.00	49,062.47	63,172.00	12,168.22	758,064.00	649,760.22
Change in Net Balance	25,851.13	(8,501.00)	25,851.13	(8,501.00)	34,352.13	(102,008.00)	(127,859.13)
Other Income/(Expense)							
9010 Transfer/Release Restricted/Desig	-	8,501.00	-	8,501.00	(8,501.00)	102,008.00	102,008.00
Total Other Income/(Expense)	-	8,501.00	-	8,501.00	(8,501.00)	102,008.00	102,008.00
Change in Net Balance	\$ 25,851.13	\$ -	\$ 25,851.13	\$ -	\$ 25,851.13	\$ -	\$ (25,851.13)

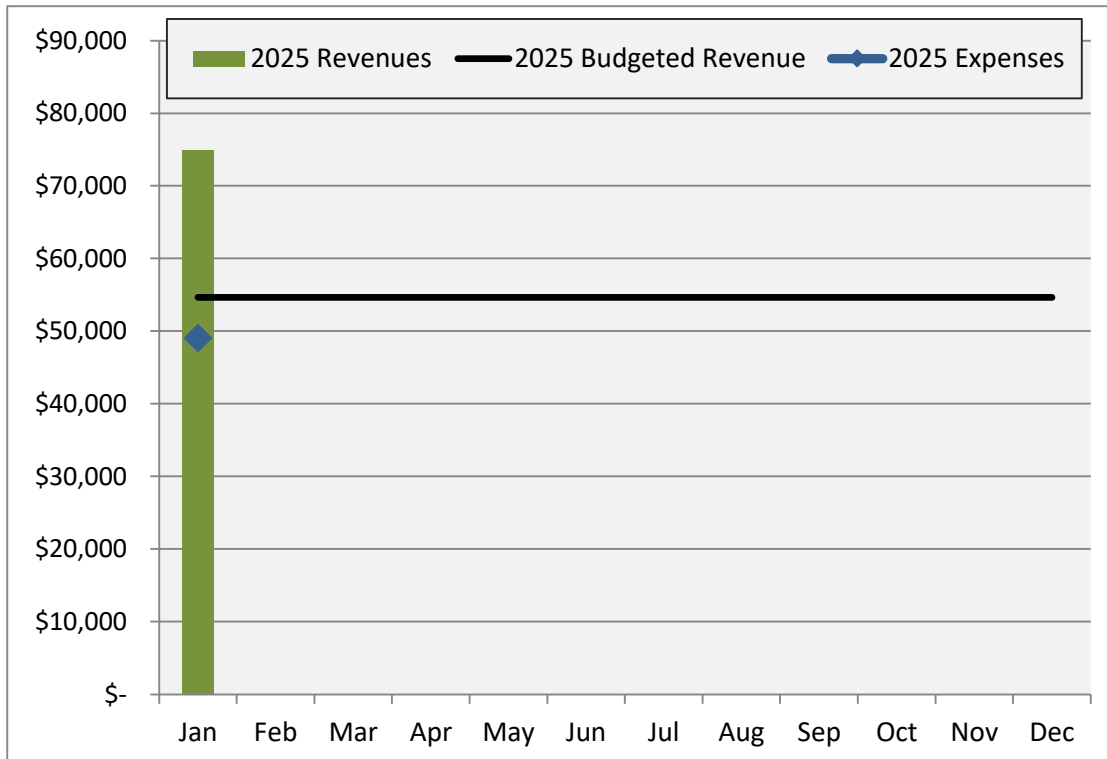
Salem Presbytery Corporation
Total Operating Revenue & Expense Comparison
For the 1 Month Ending January 31, 2025

	Weeks	Revenues	Expenses
	2025	2025	2025
January	4	\$ 74,914	\$ 49,062
February	4		
March	5		
April	4		
May	4		
June	5		
July	4		
August	5		
September	4		
October	4		
November	5		
December	4		
YTD Totals	4	\$ 74,914	\$ 49,062
Totals	52	\$ 74,914	\$ 49,062

Weekly Average

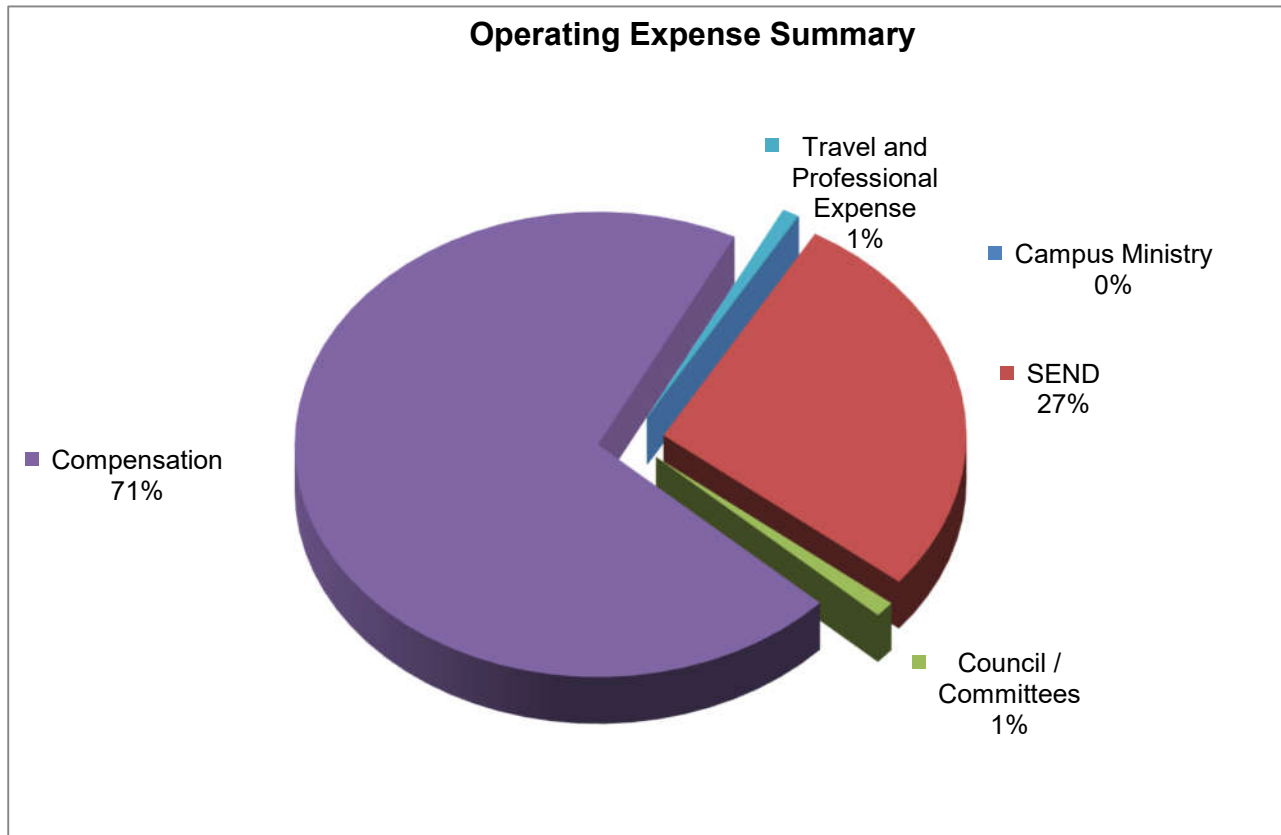
\$ 18,728

\$ 12,266



Salem Presbytery Corporation
Operating Expense Summary
For the 1 Month Ending January 31, 2025

Operating Expenses	
Campus Ministry	\$ -
SEND	12,597
Council / Committees	495
Compensation	32,294
Travel and Professional Expense	408
Administrative	3,269
Total Operating Expenses	<u>\$ 49,062</u>



Salem Presbytery Corporation

January 2025

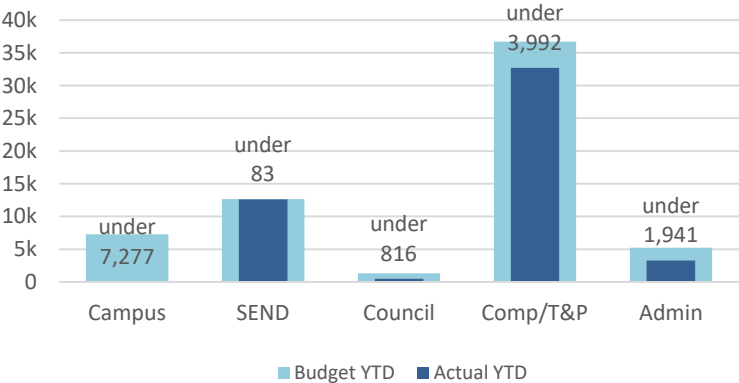
Month 1 of 12

Cash Available w/o Donor Restriction

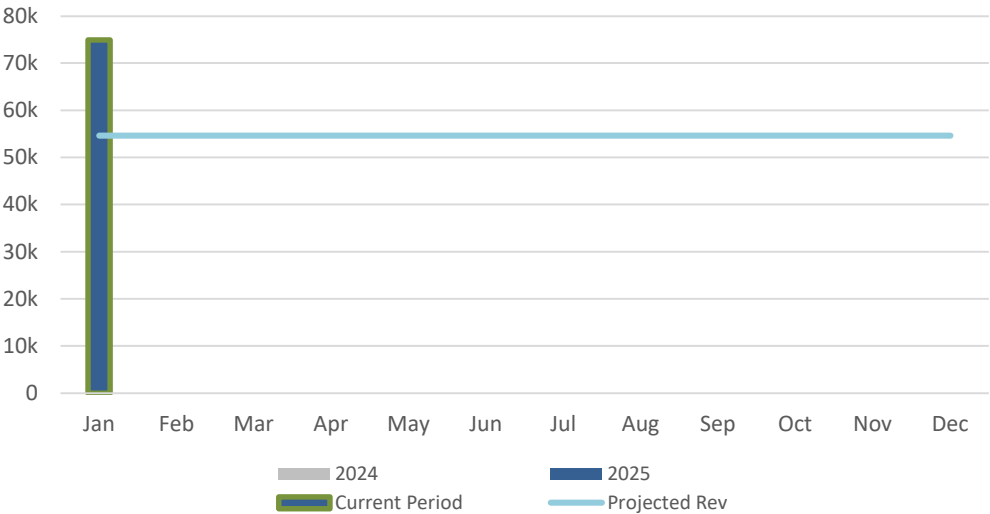


* Green outline denotes current period.

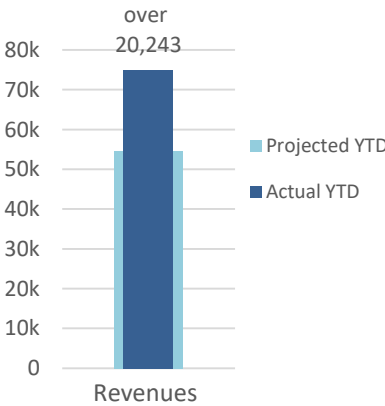
So far this year, are we over or under budget (by category)?



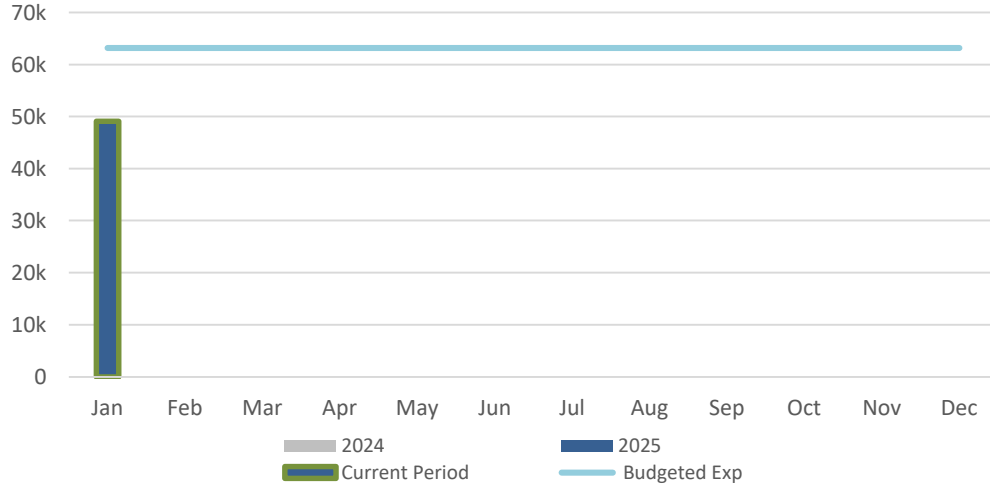
How does our revenue w/o donor restriction compare to last year?



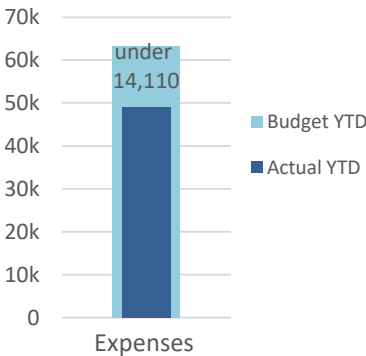
So far this year, are our revenues over or under what we projected?



How do our operational expenses compare to last year?



So far this year, are our expenses over or under what we budgeted?



So far this year: Revenues w/o Donor Restrictions - Operational Expenses = \$25,851

The numbers behind the charts...

Cash Available w/o Donor Restriction

Month	Cash & Cash Equivalents	Liabilities & Restricted Cash	Cash Available
Jan	3,443,359	(2,542,688)	900,671
Feb			
Mar			
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Oct			
Nov			
Dec			

Budget Expense Category, Actual vs. Budget

Expense Category	% of Total Actual	Actual YTD	Budget YTD	Variance
Campus	0%	-	7,277	under 7,277
SEND	26%	12,597	12,680	under 83
Council	1%	495	1,311	under 816
Comp/T&P	67%	32,702	36,694	under 3,992
Admin	7%	3,269	5,210	under 1,941
Total...	100%	49,062	63,172	under 14,110

Revenue w/o Donor Restriction Comparison

Month	2024	2025	% Change	2025 Projected Rev
Jan	-	74,914		54,671
Feb	-			54,671
Mar	-			54,671
Apr	-			54,671
May	-			54,671
Jun	-			54,671
Jul	-			54,671
Aug	-			54,671
Sep	-			54,671
Oct	-			54,671
Nov	-			54,671
Dec	-			54,675
Total...	-	74,914		656,056

Revenues	
Projected YTD	54,671
Actual YTD	74,914
Difference...	over 20,243

Overall % change compared to this time last year... N/A

* YTD January - April 2023 split pro-rata

Operational Expense Comparison

Month	2024	2025	% Change	2025 Budgeted Exp
Jan	-	49,062		63,172
Feb	-			63,172
Mar	-			63,172
Apr	-			63,172
May	-			63,172
Jun	-			63,172
Jul	-			63,172
Aug	-			63,172
Sep	-			63,172
Oct	-			63,172
Nov	-			63,172
Dec	-			63,172
Total...	-	49,062		758,064

Expenses	
Budget YTD	63,172
Actual YTD	49,062
Difference...	under 14,110

Overall % change compared to this time last year... N/A

Blue highlights denote months with 5 weeks.

MONTHLY FINANCIAL STATEMENTS

**SALEM PRESBYTERY
CORPORATION**

FEBRUARY 2025

PREPARED BY:



GoodFaithAccounting.com

Management Responsibility

The organization's management is responsible for the information contained in these reports and for the development, implementation, and adherence of all financial policies and procedures. We recommend management carefully review all transactions contained in these reports to ensure accuracy and clarity.

Table of Contents

➤ Statement of Financial Position

The statement of financial position gives a financial picture of the organization as of the end of the reporting period. It reflects the assets, liabilities, and net assets of the organization.

Definition of Fund Accounting Terms

Net Assets – Total Assets minus Total Liabilities. Net Assets fall into one of two categories:

1. **With Donor Restriction** – funds that may be spent only as restricted by the donor.
2. **Without Donor Restrictions** – funds available for general operations. These may be further separated as follows:
 - a. **Net Investment in Fixed Assets** - total fixed assets minus accumulated depreciation minus any loans related to fixed assets.
 - b. **Board Designated** - although not donor restricted, these amounts have been segregated by the board (or finance committee, elders, etc.) for special purposes.
 - c. **Prior Years' Net Balance** - cumulative net activity (revenue minus expenses) from all prior years.
 - d. **Current Year Net Balance** - current year net activity (detailed on the Statement of Activities).

➤ Statement of Activities

The statement of activities reflects the revenues and expenses of the organization for the current period of time - typically the current month and year-to-date. It can also be used to compare actual revenues and expenses to those budgeted.



Salem Presbytery Corporation
Statement of Financial Position
February 28

		<u>2025</u>
Assets		
Current Assets		
1010	Allegacy Checking x0602	\$ 16,803.64
1020	Allegacy Restricted x0603	15,848.56
1030	Allegacy Savings x0601	58,069.83
1040	Allegacy MM x6401	486,064.41
1080	PayPal	58.64
1090	Petty Cash	100.00
1110	Merrill Lynch	1,795,936.36
1120	New Covenant Mutual Funds	208,444.95
1130	Presbyterian Foundation	252,729.45
1140	PCUSA Investment Loan Program	76,209.99
1150	Certificate of Deposit	373,792.23
Total Current Assets		<u>3,284,058.06</u>
Receivables		
1210	Accounts Receivable - Pledges	-
1220	Accounts Receivable - Other	579.95
1290	Allowance for Doubtful Accounts	-
Total Receivables		<u>579.95</u>
Sales Tax		
1310	Buncombe	-
1320	Forsyth	-
1330	Guilford	-
1335	Surry	-
1340	2% Food Tax	-
Total Sales Tax		<u>-</u>
1410	Prepaid Insurance	4,759.84
Fixed Assets		
1510	Land	151,988.00
1520	Building & Improvements	303,647.00
1540	Vehicles	19,366.50
1550	Other Equipment	8,280.53
1560	Computer & Software	17,688.15
1590	Accumulated Depreciation	(198,702.06)
Total Fixed Assets		<u>302,268.12</u>
Notes Receivables		
1610	Monte Sinai Iglesia	404,406.44
1620	Grace Presbyterian Church	1,339.57
Total Notes Receivables		<u>405,746.01</u>
Total Assets		<u><u>\$ 3,997,411.98</u></u>



Salem Presbytery Corporation
Statement of Financial Position
February 28

		<u>2025</u>
Liabilities & Net Assets		
Current Liabilities		
2005	Accounts Payable	\$ -
2010	Federal Taxes Payable	-
2020	NC Taxes Payable	-
2030	FSA Plan	648.14
2040	403b Payable	-
2050	Garnishments	-
2060	Voluntary Withholding	0.12
Total Current Liabilities		<u>648.26</u>
Total Liabilities		<u>648.26</u>
Net Assets		
With Donor Restrictions		638,960.10
Without Donor Restrictions		
	Board Designated	1,802,744.50
	Prior Years' Net Balance	1,589,682.02
	Current Year Net Balance	(34,622.90)
Total Without Donor Restrictions		<u>3,357,803.62</u>
Total Net Assets		<u>3,996,763.72</u>
Total Liabilities & Net Assets		<u><u>\$ 3,997,411.98</u></u>

Cash Available for General Operations	
Cash & Cash Equivalents	\$ 3,284,058.06
Less:	
Current Liabilities	648.26
Net Assets With Donor Restrictions	638,960.10
Net Assets With Board Designations	1,802,744.50
Total Unavailable	<u>2,442,352.86</u>
Total Cash Available for General Operations	<u><u>\$ 841,705.20</u></u>

Salem Presbytery Corporation
Statement of Net Assets with Donor Restrictions and Board Designations
For the 2 Months Ending February 28, 2025

	Current Month			Beginning Balance	Year to Date			Ending Balance
	Revenues	Expenses	Transfers		Revenues	Expenses	Transfers	
With Donor Restrictions								
2305 Professional & Pastors	\$ -	\$ -	\$ -	\$ 4,432.50	\$ -	\$ -	\$ -	\$ 4,432.50
2310 African American Leadership Dev	-	1,500.00	-	7,000.00	-	1,500.00	-	5,500.00
2315 Black Caucus	910.00	600.00	-	1,172.46	910.00	600.00	-	1,482.46
2320 Camp/Conference Scholarship	-	-	-	17,150.90	-	-	-	17,150.90
2325 Hispanic Ministry	-	-	-	42,522.66	-	-	-	42,522.66
2330 Hunger International	3,097.56	-	-	72,211.03	9,816.69	58,000.00	-	24,027.72
2335 Hunger Domestic	3,097.58	20,000.00	-	10,347.20	9,816.72	20,000.00	-	163.92
2340 Peace & Justice	157.00	2,731.40	-	30,673.56	157.00	2,731.40	-	28,099.16
2345 Seminary Education	-	-	-	21,799.99	-	-	-	21,799.99
2370 Campus Co-Op Ministries (PF)	-	1,000.00	-	20,562.76	-	1,000.00	-	19,562.76
2380 DP Foust (Church Growth) (PF)	-	-	-	98,293.62	-	12,500.00	-	85,793.62
2550 Virgil Ashbaugh (NC)	-	-	-	16,435.19	-	-	-	16,435.19
2555 Cora Harrison (NC)	750.00	-	-	4,629.96	750.00	1,500.00	-	3,879.96
2560 Maryland Hickerson (NC)	-	-	-	2,190.03	-	-	-	2,190.03
2565 Stone Estates (NC)	-	-	-	171,326.97	-	-	-	171,326.97
2580 Latta Scholarship (PF)	-	-	-	6,537.31	-	-	-	6,537.31
2585 Ruby Robertson (PF)	-	-	-	1,986.42	-	-	-	1,986.42
2590 Mission Challenge (PF)	-	-	-	43,996.86	-	-	-	43,996.86
2595 Roxanna Atwood	-	-	-	3,186.32	-	-	-	3,186.32
2610 Special Offerings	2,655.30	20,179.83	-	-	22,835.13	20,179.83	-	2,655.30
2615 Selected Giving	213.00	200.00	-	-	313.00	200.00	-	113.00
2620 Disaster Relief	1,150.00	4,978.50	-	-	6,228.50	4,978.50	-	1,250.00
2625 Missionary Support	1,558.33	83.33	-	-	1,641.66	83.33	-	1,558.33
2715 Children's Hope Alliance	-	1,057.50	-	-	1,057.50	1,057.50	-	-
2720 El Buen Pastor, NCD	6,200.26	12,400.52	-	-	6,200.26	12,400.52	-	(6,200.26)
2735 Theological Education PF	-	300.00	-	-	300.00	300.00	-	-
2750 Other Local Causes	-	-	-	-	-	-	-	-
Non-Endowed Restrictions	19,789.03	65,031.08	-	576,455.74	60,026.46	137,031.08	-	499,451.12
Endowed Funds (Permanent Restriction)								
2350 Virgil Ashbaugh (NC)	-	-	-	520.00	-	-	-	520.00
2355 Cora Harrison (NC)	750.00	-	-	260.00	750.00	-	-	1,010.00
2360 Maryland Hickerson (NC)	-	-	-	600.49	-	-	-	600.49
2365 Stone Estates (NC)	-	-	-	12,482.34	-	-	-	12,482.34
2375 Latta Scholarship (PF)	-	-	-	21,727.65	-	-	-	21,727.65
2385 Ruby Robertson (PF)	-	-	-	7,603.08	-	-	-	7,603.08
2390 Mission Challenge (PF)	-	-	-	70,565.42	-	-	-	70,565.42
2395 Roxanna Atwood	-	-	-	25,000.00	-	-	-	25,000.00
Total Endowed Funds (Permanent Restriction)	750.00	-	-	138,758.98	750.00	-	-	139,508.98
Total With Donor Restrictions	20,539.03	65,031.08	-	715,214.72	60,776.46	137,031.08	-	638,960.10

Salem Presbytery Corporation
Statement of Net Assets with Donor Restrictions and Board Designations
For the 2 Months Ending February 28, 2025

	Current Month			Beginning Balance	Year to Date			Ending Balance
	Revenues	Expenses	Transfers		Revenues	Expenses	Transfers	
With Board Designations								
2810 Campus Ministry	-	-	-	94,089.24	-	-	-	94,089.24
2815 Office Building Proceeds	-	-	-	428,501.96	-	-	-	428,501.96
2820 Decentralized Office Costs	-	-	-	61,036.55	-	-	-	61,036.55
2840 Church Growth & Transformation	-	49,663.13	-	1,115,158.66	100.00	109,854.79	-	1,005,403.87
2841 Church Growth: Whispering Pines	-	-	-	50,438.74	-	-	-	50,438.74
2842 Church Growth: General Loan	-	-	-	150,000.00	-	-	-	150,000.00
2850 Missions	-	-	-	1,022.24	58.36	-	-	1,080.60
2855 Youth Triennium	-	537.30	-	5,000.00	537.30	537.30	-	5,000.00
2860 PDA Grant to Lansing Presbyterian Church	-	6,306.46	-	3,817.07	-	10,123.53	-	(6,306.46)
2861 PDA Grant to Six Western NC Churches	-	-	-	6,000.00	-	-	-	6,000.00
2862 Synod of Mid-Atlantic - WNC Relief	-	(468.61)	-	7,500.00	-	-	-	7,500.00
Total With Board Designations	-	56,038.28	-	1,922,564.46	695.66	120,515.62	-	1,802,744.50
Total Net Assets with Restrictions/Designations	\$ 20,539.03	\$ 121,069.36	\$ -	\$ 2,637,779.18	\$ 61,472.12	\$ 257,546.70	\$ -	\$ 2,441,704.60

Salem Presbytery Corporation
Statement of Activities Summary
For the 2 Months Ending February 28, 2025

	Current Month		Year-to-Date			Annual Budget	Budget Remaining
	Actual	Budget	Actual	Budget	Variance		
Revenues							
Support Income	\$ 27,040	\$ 48,214	\$ 55,854	\$ 96,428	\$ (40,574)	\$ 578,571	\$ 522,717
Investment Income	(28,990)	6,457	17,110	12,914	4,196	77,485	60,375
Property Income	-	-	-	-	-	-	-
Total Revenues	(1,950)	54,671	72,964	109,342	(36,378)	656,056	583,092
Expenses							
Campus Ministry	25,584	7,277	25,584	14,554	(11,030)	87,320	61,736
SEND	12,597	12,680	25,193	25,360	167	152,160	126,967
Council / Committees	495	1,311	990	2,622	1,632	15,735	14,745
Compensation	22,015	35,051	54,309	70,102	15,793	420,609	366,300
Travel and Professional Expense	637	1,643	1,045	3,286	2,241	19,730	18,685
Administrative	(2,802)	5,210	466	10,420	9,954	62,510	62,044
Total Expenses	58,524	63,172	107,587	126,344	18,757	758,064	650,477
Change in Operating Net Balance	(60,474)	(8,501)	(34,623)	(17,002)	(55,135)	(102,008)	(67,385)
Other Income/(Expense)							
Other Income/(Expense)	-	8,501.00	-	17,002.00	(17,002.00)	102,008.00	102,008.00
Change Net Balance	\$ (60,474)	\$ -	\$ (34,623)	\$ -	\$ (34,623)	\$ -	\$ 34,623



Salem Presbytery Corporation
Statement of Activities
For the 2 Months Ending February 28, 2025

		Current Month		Year-to-Date			Annual Budget	Budget Remaining
		Actual	Budget	Actual	Budget	Variance		
Income								
Support Income								
3010	Support Receipts	\$ -	\$ 1,250.00	\$ 0.03	\$ 2,500.00	\$ (2,499.97)	\$ 15,000.00	\$ 14,999.97
3020	Pledges	26,940.22	46,964.00	54,889.78	93,928.00	(39,038.22)	563,571.00	508,681.22
3030	Other Receipts	100.00	-	964.00	-	964.00	-	(964.00)
Total Support Income		27,040.22	48,214.00	55,853.81	96,428.00	(40,574.19)	578,571.00	522,717.19
Investment Income								
3310	Investment Income	4,660.87	5,000.00	7,269.05	10,000.00	(2,730.95)	60,000.00	52,730.95
3350	Other Interest	2,790.75	1,457.00	5,736.12	2,914.00	2,822.12	17,485.00	11,748.88
3360	Unrealized Gain / Loss	(36,441.51)	-	4,104.95	-	4,104.95	-	(4,104.95)
3370	Gain (Loss) on Investments	-	-	-	-	-	-	-
Total Investment Income		(28,989.89)	6,457.00	17,110.12	12,914.00	4,196.12	77,485.00	60,374.88
Property Income								
3610	Proceeds - Property Disposals	-	-	-	-	-	-	-
3620	Sales Proceeds for CarryingCost	-	-	-	-	-	-	-
Total Property Income		-	-	-	-	-	-	-
Total Income		(1,949.67)	54,671.00	72,963.93	109,342.00	(36,378.07)	656,056.00	583,092.07
Expenses								
Campus Ministry								
4010	Appalachian State University	6,000.00	7,167.00	6,000.00	14,334.00	8,334.00	86,000.00	80,000.00
4020	St. James Ministry at A&T	3,334.00	-	3,334.00	-	(3,334.00)	-	(3,334.00)
4030	Ukirk of Greensboro	15,584.00	-	15,584.00	-	(15,584.00)	-	(15,584.00)
4040	Resource Center	-	110.00	-	220.00	220.00	1,320.00	1,320.00
4050	UNC School of the Arts (Listening Post)	666.00	-	666.00	-	(666.00)	-	(666.00)
Total Campus Ministry		25,584.00	7,277.00	25,584.00	14,554.00	(11,030.00)	87,320.00	61,736.00
SEND								
4210	Per Capita-General Assembly	10,829.16	10,829.00	21,658.32	21,658.00	(0.32)	129,950.00	108,291.68
4220	Per Capita-Synod of Mid-Atlanti	1,767.50	1,768.00	3,535.00	3,536.00	1.00	21,210.00	17,675.00
4230	NC Council of Churches	-	83.00	-	166.00	166.00	1,000.00	1,000.00
Total SEND		12,596.66	12,680.00	25,193.32	25,360.00	166.68	152,160.00	126,966.68
Council / Committees								
4310	Commission on Ministry	-	675.00	-	1,350.00	1,350.00	8,100.00	8,100.00
4320	Preparation for Ministry	494.77	628.00	989.56	1,256.00	266.44	7,535.00	6,545.44
4330	Stated Clerk	-	-	-	-	-	-	-
4360	Comm on Representation	-	8.00	-	16.00	16.00	100.00	100.00
Total Council / Committees		494.77	1,311.00	989.56	2,622.00	1,632.44	15,735.00	14,745.44

Salem Presbytery Corporation
Statement of Activities
For the 2 Months Ending February 28, 2025

	Current Month		Year-to-Date			Annual Budget	Budget Remaining
	Actual	Budget	Actual	Budget	Variance		
Compensation							
5010 Salaries	15,743.06	22,784.00	27,755.84	45,568.00	17,812.16	273,406.00	245,650.16
5020 Housing	4,382.70	2,146.00	11,538.48	4,292.00	(7,246.48)	25,750.00	14,211.52
5080 Hispanic Minister Compensation	(2,575.02)	-	-	-	-	-	-
5090 Compensation - SECA	915.26	663.00	2,436.64	1,326.00	(1,110.64)	7,959.00	5,522.36
5110 Insurance / Benefits	2,712.37	7,964.00	11,330.96	15,928.00	4,597.04	95,567.00	84,236.04
5120 Employer Payroll Taxes	427.38	1,244.00	834.26	2,488.00	1,653.74	14,927.00	14,092.74
5130 FSA Fees	3.90	-	7.80	-	(7.80)	-	(7.80)
5150 CE - General Presbyter	405.00	167.00	405.00	334.00	(71.00)	2,000.00	1,595.00
5160 CE - Other Staff	-	83.00	-	166.00	166.00	1,000.00	1,000.00
Total Compensation	22,014.65	35,051.00	54,308.98	70,102.00	15,793.02	420,609.00	366,300.02
Travel and Professional Expense							
5210 T&P - General Presbyter	91.70	583.00	191.70	1,166.00	974.30	7,000.00	6,808.30
5215 T&P - Stated Clerk	-	-	-	-	-	-	-
5220 T&P - Engagement Pastors	42.40	208.00	42.40	416.00	373.60	2,500.00	2,457.60
5230 T&P - Transformational Ministry	316.40	333.00	316.40	666.00	349.60	4,000.00	3,683.60
5240 T&P - Other	186.20	519.00	494.20	1,038.00	543.80	6,230.00	5,735.80
Total Travel and Professional Expense	636.70	1,643.00	1,044.70	3,286.00	2,241.30	19,730.00	18,685.30
Administrative							
6010 Engagement Pastors	1,440.00	900.00	1,440.00	1,800.00	360.00	10,800.00	9,360.00
6015 Office Supplies	-	92.00	-	184.00	184.00	1,100.00	1,100.00
6020 Telephone/Internet	382.26	492.00	512.24	984.00	471.76	5,900.00	5,387.76
6030 Computer Support	354.80	642.00	354.80	1,284.00	929.20	7,700.00	7,345.20
6040 Website	19.00	83.00	38.00	166.00	128.00	1,000.00	962.00
6050 Dues and Subscriptions	450.07	-	850.06	-	(850.06)	-	(850.06)
6060 Postage/Copying/Printing	103.93	158.00	103.93	316.00	212.07	1,900.00	1,796.07
6110 Professional fees	-	1,167.00	735.22	2,334.00	1,598.78	14,000.00	13,264.78
6120 Bank & Payroll Processing Fees	1,509.78	208.00	3,028.94	416.00	(2,612.94)	2,500.00	(528.94)
6130 Insurance Expense	(10,000.00)	1,426.00	(10,000.00)	2,852.00	12,852.00	17,110.00	27,110.00
6210 Bad Pledge Expense	-	-	-	-	-	-	-
6310 Closed Church Expense	1,172.60	-	1,637.94	-	(1,637.94)	-	(1,637.94)
6510 Miscellaneous	1,765.14	42.00	1,765.14	84.00	(1,681.14)	500.00	(1,265.14)
Total Administrative	(2,802.42)	5,210.00	466.27	10,420.00	9,953.73	62,510.00	62,043.73
Total Operating Expenses	58,524.36	63,172.00	107,586.83	126,344.00	8,803.44	758,064.00	588,433.44
Change in Net Balance	(60,474.03)	(8,501.00)	(34,622.90)	(17,002.00)	(17,620.90)	(102,008.00)	(67,385.10)
Other Income/(Expense)							
9010 Transfer/Release Restricted/Desig	-	8,501.00	-	17,002.00	(17,002.00)	102,008.00	102,008.00
Total Other Income/(Expense)	-	8,501.00	-	17,002.00	(17,002.00)	102,008.00	102,008.00
Change in Net Balance	\$ (60,474.03)	\$ -	\$ (34,622.90)	\$ -	\$ (34,622.90)	\$ -	\$ 34,622.90

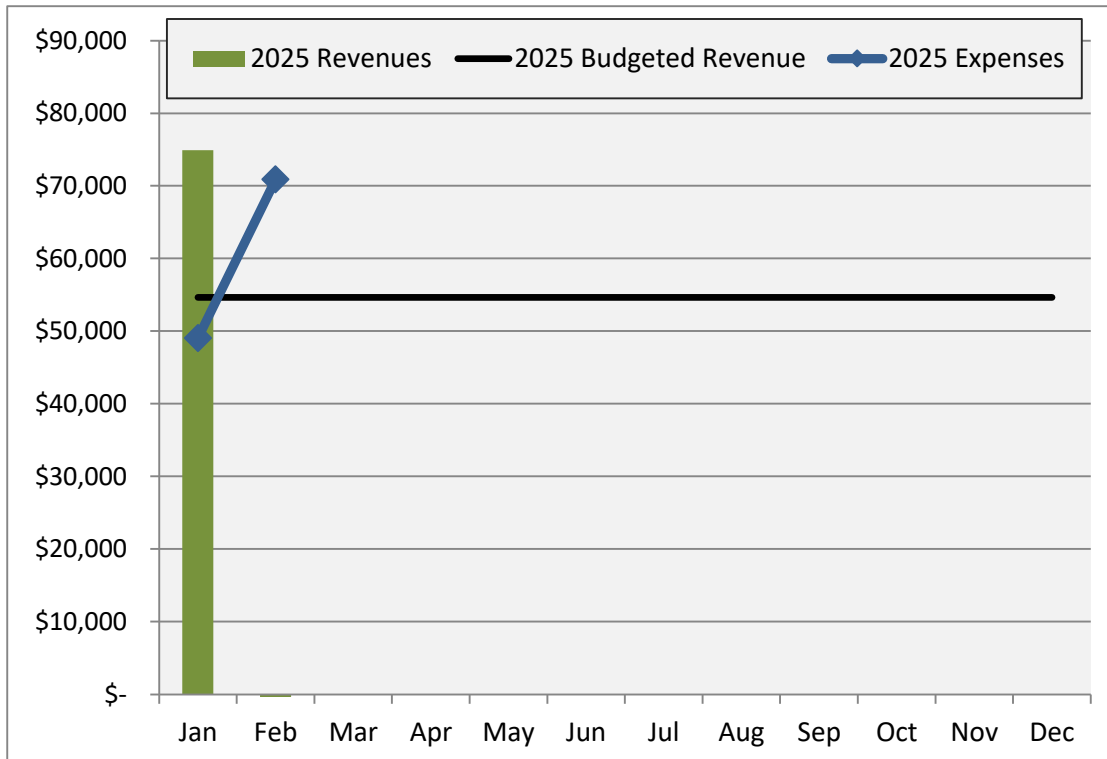
Salem Presbytery Corporation
Total Operating Revenue & Expense Comparison
For the 2 Months Ending February 28, 2025

	Weeks	Revenues	Expenses
	2025	2025	2025
January	4	\$ 74,914	\$ 49,062
February	4	(1,950)	58,524
March	5		
April	4		
May	4		
June	5		
July	4		
August	5		
September	4		
October	4		
November	5		
December	4		
YTD Totals	8	\$ 72,964	\$ 107,587
Totals	52	\$ 72,964	\$ 107,587

Weekly Average

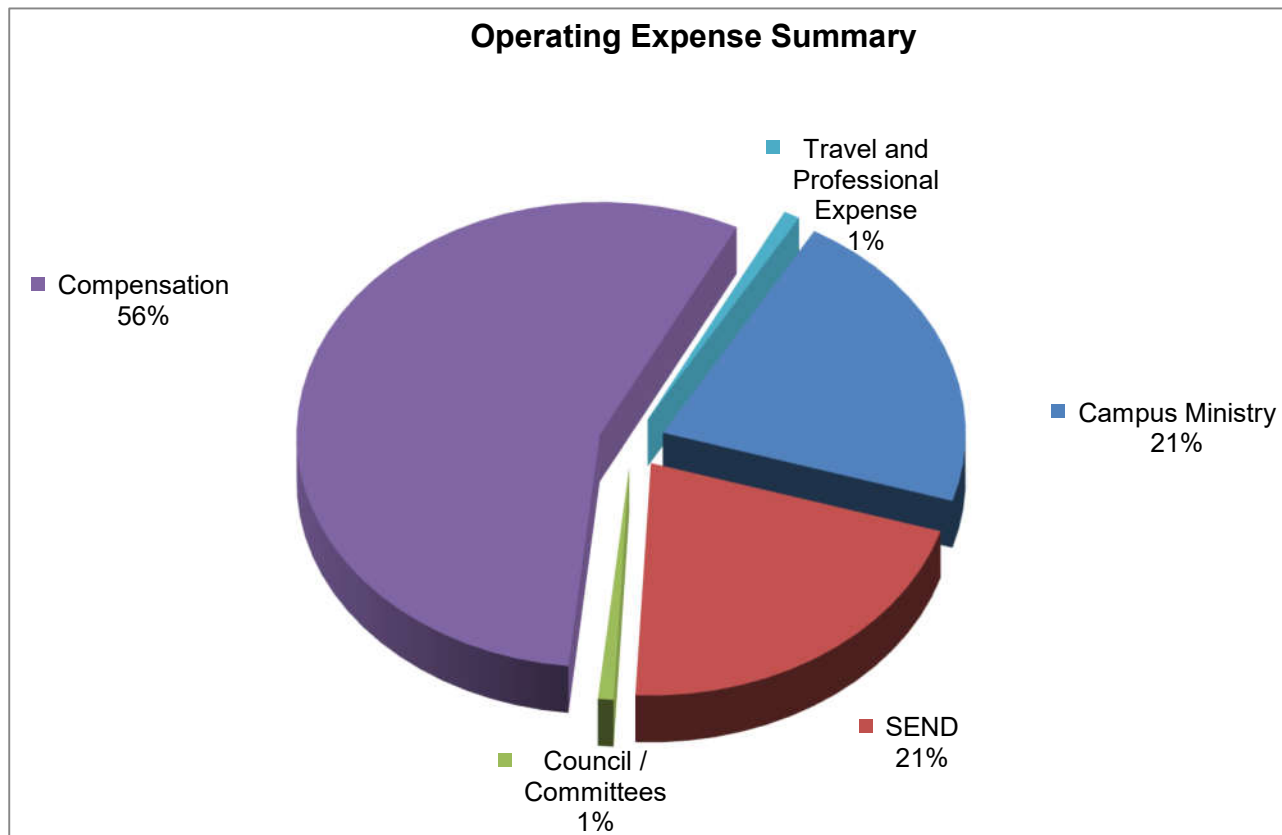
\$ 9,120

\$ 13,448



Salem Presbytery Corporation
Operating Expense Summary
For the 2 Months Ending February 28, 2025

Operating Expenses	
Campus Ministry	\$ 25,584
SEND	25,193
Council / Committees	990
Compensation	54,309
Travel and Professional Expense	1,045
Administrative	466
Total Operating Expenses	<u>\$ 107,587</u>

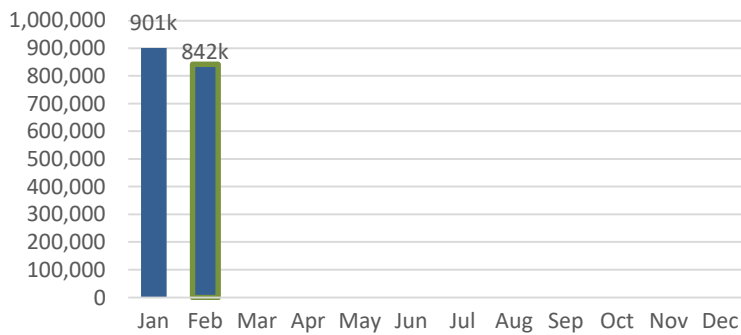


Salem Presbytery Corporation

February 2025

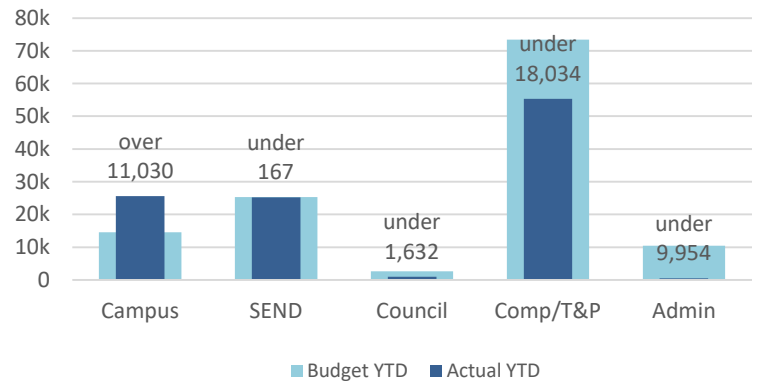
Month 2 of 12

Cash Available w/o Donor Restriction

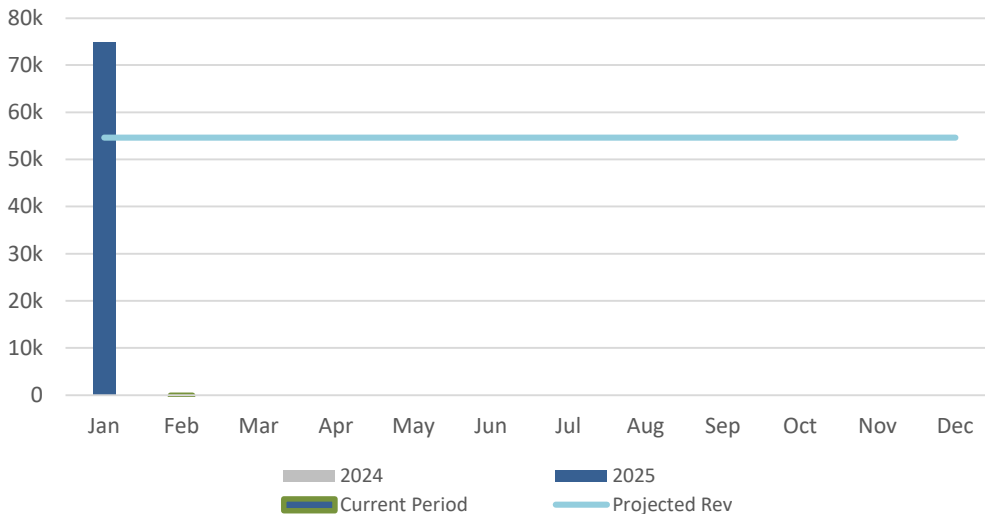


* Green outline denotes current period.

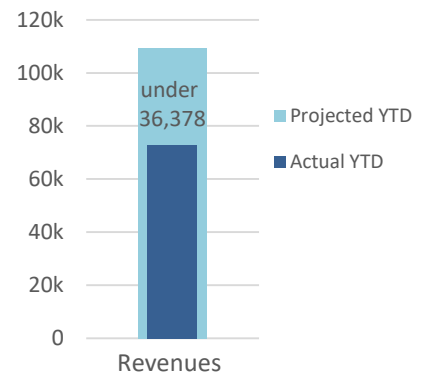
So far this year, are we over or under budget (by category)?



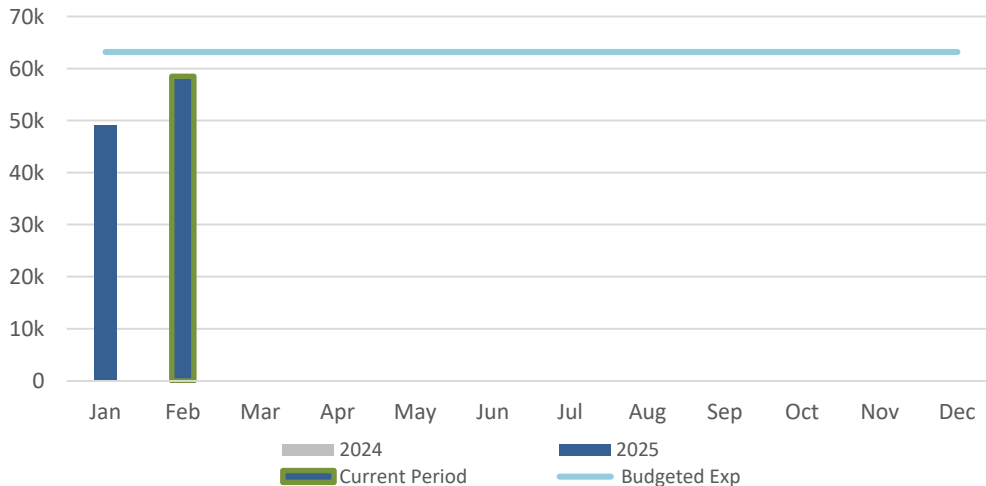
How does our revenue w/o donor restriction compare to last year?



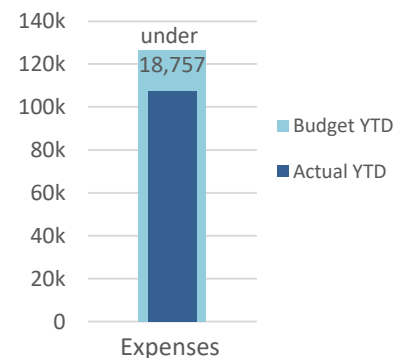
So far this year, are our revenues over or under what we projected?



How do our operational expenses compare to last year?



So far this year, are our expenses over or under what we budgeted?



So far this year: Revenues w/o Donor Restrictions - Operational Expenses =

(\$34,623)

The numbers behind the charts...

Cash Available w/o Donor Restriction

Month	Cash & Cash Equivalents	Liabilities & Restricted Cash	Cash Available
Jan	3,443,359	(2,542,688)	900,671
Feb	3,284,058	(2,442,353)	841,705
Mar			
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Oct			
Nov			
Dec			

Budget Expense Category, Actual vs. Budget

Expense Category	% of Total Actual	Actual YTD	Budget YTD	Variance
Campus	24%	25,584	14,554	over 11,030
SEND	23%	25,193	25,360	under 167
Council	1%	990	2,622	under 1,632
Comp/T&P	51%	55,354	73,388	under 18,034
Admin	0%	466	10,420	under 9,954
Total...	100%	107,587	126,344	under 18,757

Revenue w/o Donor Restriction Comparison

Month	2024	2025	% Change	2025 Projected Rev
Jan	-	74,914		54,671
Feb	-	(1,950)		54,671
Mar	-			54,671
Apr	-			54,671
May	-			54,671
Jun	-			54,671
Jul	-			54,671
Aug	-			54,671
Sep	-			54,671
Oct	-			54,671
Nov	-			54,671
Dec	-			54,675
Total...	-	72,964		656,056

Overall % change compared to this time last year... N/A

* YTD January - April 2023 split pro-rata

Revenues	
Projected YTD	109,342
Actual YTD	72,964
Difference...	under 36,378

Operational Expense Comparison

Month	2024	2025	% Change	2025 Budgeted Exp
Jan	-	49,062		63,172
Feb	-	58,524		63,172
Mar	-			63,172
Apr	-			63,172
May	-			63,172
Jun	-			63,172
Jul	-			63,172
Aug	-			63,172
Sep	-			63,172
Oct	-			63,172
Nov	-			63,172
Dec	-			63,172
Total...	-	107,587		758,064

Overall % change compared to this time last year... N/A

Blue highlights denote months with 5 weeks.

Expenses	
Budget YTD	126,344
Actual YTD	107,587
Difference...	under 18,757

MONTHLY FINANCIAL STATEMENTS

**SALEM PRESBYTERY
CORPORATION**

MARCH 2025

PREPARED BY:



GoodFaithAccounting.com

Management Responsibility

The organization's management is responsible for the information contained in these reports and for the development, implementation, and adherence of all financial policies and procedures. We recommend management carefully review all transactions contained in these reports to ensure accuracy and clarity.

Table of Contents

➤ Statement of Financial Position

The statement of financial position gives a financial picture of the organization as of the end of the reporting period. It reflects the assets, liabilities, and net assets of the organization.

Definition of Fund Accounting Terms

Net Assets – Total Assets minus Total Liabilities. Net Assets fall into one of two categories:

1. **With Donor Restriction** – funds that may be spent only as restricted by the donor.
2. **Without Donor Restrictions** – funds available for general operations. These may be further separated as follows:
 - a. **Net Investment in Fixed Assets** - total fixed assets minus accumulated depreciation minus any loans related to fixed assets.
 - b. **Board Designated** - although not donor restricted, these amounts have been segregated by the board (or finance committee, elders, etc.) for special purposes.
 - c. **Prior Years' Net Balance** - cumulative net activity (revenue minus expenses) from all prior years.
 - d. **Current Year Net Balance** - current year net activity (detailed on the Statement of Activities).

➤ Statement of Activities

The statement of activities reflects the revenues and expenses of the organization for the current period of time - typically the current month and year-to-date. It can also be used to compare actual revenues and expenses to those budgeted.



Salem Presbytery Corporation
Statement of Financial Position
March 31

		<u>2025</u>
Assets		
Current Assets		
1010	Allegacy Checking x0602	\$ 89,501.67
1020	Allegacy Restricted x0603	15,848.56
1030	Allegacy Savings x0601	1,877.83
1040	Allegacy MM x6401	998,538.24
1080	PayPal	-
1090	Petty Cash	100.00
1110	Merrill Lynch	1,736,144.71
1120	New Covenant Mutual Funds	203,636.35
1130	Presbyterian Foundation	252,951.80
1140	PCUSA Investment Loan Program	76,518.79
1150	Certificate of Deposit	376,069.16
Total Current Assets		<u>3,751,187.11</u>
Receivables		
1210	Accounts Receivable - Pledges	-
1220	Accounts Receivable - Other	579.95
1290	Allowance for Doubtful Accounts	-
Total Receivables		<u>579.95</u>
Sales Tax		
1310	Buncombe	-
1320	Forsyth	-
1330	Guilford	-
1335	Surry	-
1340	2% Food Tax	-
Total Sales Tax		<u>-</u>
1410	Prepaid Insurance	4,759.84
Fixed Assets		
1510	Land	151,988.00
1520	Building & Improvements	303,647.00
1540	Vehicles	19,366.50
1550	Other Equipment	8,280.53
1560	Computer & Software	17,688.15
1590	Accumulated Depreciation	(198,702.06)
Total Fixed Assets		<u>302,268.12</u>
Notes Receivables		
1610	Monte Sinai Iglesia	403,422.96
1620	Grace Presbyterian Church	1,339.57
Total Notes Receivables		<u>404,762.53</u>
Total Assets		<u><u>\$ 4,463,557.55</u></u>



Salem Presbytery Corporation
Statement of Financial Position
March 31

		<u>2025</u>
Liabilities & Net Assets		
Current Liabilities		
2005	Accounts Payable	\$ -
2010	Federal Taxes Payable	-
2020	NC Taxes Payable	-
2030	FSA Plan	540.93
2040	403b Payable	-
2050	Garnishments	-
2060	Voluntary Withholding	0.12
Total Current Liabilities		<u>541.05</u>
Total Liabilities		<u>541.05</u>
Net Assets		
With Donor Restrictions		658,203.46
Without Donor Restrictions		
	Board Designated	2,138,387.42
	Prior Years' Net Balance	1,589,682.02
	Current Year Net Balance	76,743.60
Total Without Donor Restrictions		<u>3,804,813.04</u>
Total Net Assets		<u>4,463,016.50</u>
Total Liabilities & Net Assets		<u>\$ 4,463,557.55</u>

Cash Available for General Operations	
Cash & Cash Equivalents	\$ 3,751,187.11
Less:	
Current Liabilities	541.05
Net Assets With Donor Restrictions	657,640.96
Net Assets With Board Designations	2,138,387.42
Total Unavailable	<u>2,796,569.43</u>
Total Cash Available for General Operations	<u>\$ 954,617.68</u>

Salem Presbytery Corporation
Statement of Net Assets with Donor Restrictions and Board Designations
For the 3 Months Ending March 31, 2025

	Current Month			Year to Date				
	Revenues	Expenses	Transfers	Beginning Balance	Revenues	Expenses	Transfers	Ending Balance
With Donor Restrictions								
2305 Professional & Pastors	\$ -	\$ -	\$ -	\$ 4,432.50	\$ -	\$ -	\$ -	\$ 4,432.50
2310 African American Leadership Dev	-	-	-	7,000.00	-	1,500.00	-	5,500.00
2315 Black Caucus	-	-	-	1,172.46	910.00	600.00	-	1,482.46
2320 Camp/Conference Scholarship	-	-	-	17,150.90	-	-	-	17,150.90
2325 Hispanic Ministry	-	-	-	42,522.66	-	-	-	42,522.66
2330 Hunger International	829.38	-	-	72,211.03	10,646.07	58,000.00	-	24,857.10
2335 Hunger Domestic	829.39	-	-	10,347.20	10,646.11	20,000.00	-	993.31
2340 Peace & Justice	1,035.43	-	-	30,673.56	1,192.43	2,731.40	-	29,134.59
2345 Seminary Education	-	-	-	21,799.99	-	-	-	21,799.99
2370 Campus Co-Op Ministries (PF)	40.05	-	-	20,562.76	40.05	1,000.00	-	19,602.81
2380 DP Foust (Church Growth) (PF)	(197.77)	-	-	98,293.62	(197.77)	12,500.00	-	85,595.85
2550 Virgil Ashbaugh (NC)	(332.67)	-	-	16,435.19	(332.67)	-	-	16,102.52
2555 Cora Harrison (NC)	(64.70)	-	-	4,629.96	685.30	1,500.00	-	3,815.26
2560 Maryland Hickerson (NC)	(54.76)	-	-	2,190.03	(54.76)	-	-	2,135.27
2565 Stone Estates (NC)	(3,606.50)	-	-	171,326.97	(3,606.50)	-	-	167,720.47
2580 Latta Scholarship (PF)	74.19	-	-	6,537.31	74.19	-	-	6,611.50
2585 Ruby Robertson (PF)	24.92	-	-	1,986.42	24.92	-	-	2,011.34
2590 Mission Challenge (PF)	280.96	-	-	43,996.86	280.96	-	-	44,277.82
2595 Roxanna Atwood	-	-	-	3,186.32	-	-	-	3,186.32
2610 Special Offerings	874.40	2,376.40	-	-	23,709.53	22,556.23	-	1,153.30
2615 Selected Giving	-	213.00	-	-	313.00	413.00	-	(100.00)
2620 Disaster Relief	21,998.00	7,456.46	-	-	28,226.50	12,434.96	-	15,791.54
2625 Missionary Support	1,608.33	1,558.33	-	-	3,249.99	1,641.66	-	1,608.33
2715 Children's Hope Alliance	-	-	-	-	1,057.50	1,057.50	-	-
2720 El Buen Pastor, NCD	6,200.26	4,264.62	-	-	12,400.52	16,665.14	-	(4,264.62)
2735 Theological Education PF	-	-	-	-	300.00	300.00	-	-
2750 Other Local Causes	562.50	-	-	-	562.50	-	-	562.50
2880 Hunger International	2,880.38	-	-	-	2,880.38	-	-	2,880.38
2885 Hunger Domestic	2,880.38	-	-	-	2,880.38	-	-	2,880.38
Non-Endowed Restrictions	35,862.17	15,868.81	-	576,455.74	95,888.63	152,899.89	-	519,444.48
Endowed Funds (Permanent Restriction)								
2350 Virgil Ashbaugh (NC)	-	-	-	520.00	-	-	-	520.00
2355 Cora Harrison (NC)	(750.00)	-	-	260.00	-	-	-	260.00
2360 Maryland Hickerson (NC)	-	-	-	600.49	-	-	-	600.49
2365 Stone Estates (NC)	-	-	-	12,482.34	-	-	-	12,482.34
2375 Latta Scholarship (PF)	-	-	-	21,727.65	-	-	-	21,727.65
2385 Ruby Robertson (PF)	-	-	-	7,603.08	-	-	-	7,603.08
2390 Mission Challenge (PF)	-	-	-	70,565.42	-	-	-	70,565.42
2395 Roxanna Atwood	-	-	-	25,000.00	-	-	-	25,000.00
Total Endowed Funds (Permanent Restriction)	(750.00)	-	-	138,758.98	-	-	-	138,758.98
Total With Donor Restrictions	35,112.17	15,868.81	-	715,214.72	95,888.63	152,899.89	-	658,203.46

Salem Presbytery Corporation
Statement of Net Assets with Donor Restrictions and Board Designations
For the 3 Months Ending March 31, 2025

	Current Month			Beginning Balance	Year to Date			Ending Balance
	Revenues	Expenses	Transfers		Revenues	Expenses	Transfers	
With Board Designations								
2810 Campus Ministry	-	-	(10,000.00)	94,089.24	-	-	(10,000.00)	84,089.24
2815 Office Building Proceeds	-	-	-	428,501.96	-	-	-	428,501.96
2820 Decentralized Office Costs	-	-	-	61,036.55	-	-	-	61,036.55
2840 Church Growth & Transformation	357,280.00	10,750.00	-	1,115,158.66	357,380.00	120,604.79	-	1,351,933.87
2841 Church Growth: Whispering Pines	-	-	-	50,438.74	-	-	-	50,438.74
2842 Church Growth: General Loan	-	-	-	150,000.00	-	-	-	150,000.00
2850 Missions	-	-	-	1,022.24	58.36	-	-	1,080.60
2855 Youth Triennium	-	-	-	5,000.00	537.30	537.30	-	5,000.00
2860 PDA Grant to Lansing Presbyterian Church	-	(5,112.92)	-	3,817.07	-	5,010.61	-	(1,193.54)
2861 PDA Grant to Six Western NC Churches	-	6,000.00	-	6,000.00	-	6,000.00	-	-
2862 Synod of Mid-Atlantic - WNC Relief	-	-	-	7,500.00	-	-	-	7,500.00
Total With Board Designations	<u>357,280.00</u>	<u>11,637.08</u>	<u>(10,000.00)</u>	<u>1,922,564.46</u>	<u>357,975.66</u>	<u>132,152.70</u>	<u>(10,000.00)</u>	<u>2,138,387.42</u>
Total Net Assets with Restrictions/Designations	<u>\$ 392,392.17</u>	<u>\$ 27,505.89</u>	<u>#####</u>	<u>\$ 2,637,779.18</u>	<u>\$ 453,864.29</u>	<u>\$ 285,052.59</u>	<u>\$ (10,000.00)</u>	<u>\$ 2,796,590.88</u>

Salem Presbytery Corporation
Statement of Activities Summary
For the 3 Months Ending March 31, 2025

	Current Month		Year-to-Date			Annual Budget	Budget Remaining
	Actual	Budget	Actual	Budget	Variance		
Revenues							
Support Income	\$ 57,901	\$ 48,214	\$ 113,755	\$ 144,642	\$ (30,887)	\$ 578,571	\$ 464,816
Investment Income	(53,602)	6,457	(36,492)	19,371	(55,863)	77,485	113,977
Property Income	153,120	-	153,120	-	153,120	-	(153,120)
Total Revenues	157,420	54,671	230,383	164,013	66,370	656,056	425,673
Expenses							
Campus Ministry	667	8,110	26,251	24,330	(1,921)	97,320	71,069
SEND	12,597	12,680	37,790	38,040	250	152,160	114,370
Council / Committees	500	1,311	1,490	3,933	2,443	15,735	14,245
Compensation	32,442	35,051	86,751	105,153	18,402	420,609	333,858
Travel and Professional Expense	1,295	1,643	2,340	4,929	2,589	19,730	17,390
Administrative	8,553	5,210	9,019	15,630	6,611	62,510	53,491
Total Expenses	56,053	64,005	163,640	192,015	28,375	768,064	604,424
Change in Operating Net Balance	101,367	(9,334)	66,744	(28,002)	37,995	(112,008)	(178,752)
Other Income/(Expense)							
Other Income/(Expense)	10,000.00	8,501.00	10,000.00	25,503.00	(15,503.00)	102,008.00	92,008.00
Change Net Balance	\$ 111,367	\$ (833)	\$ 76,744	\$ (2,499)	\$ 79,243	\$ (10,000)	\$ (86,744)



Salem Presbytery Corporation
Statement of Activities
For the 3 Months Ending March 31, 2025

	Current Month		Year-to-Date			Annual Budget	Budget Remaining
	Actual	Budget	Actual	Budget	Variance		
Income							
Support Income							
3010 Support Receipts	\$ -	\$ 1,250.00	\$ 0.03	\$ 3,750.00	\$ (3,749.97)	\$ 15,000.00	\$ 14,999.97
3020 Pledges	57,701.25	46,964.00	112,591.03	140,892.00	(28,300.97)	563,571.00	450,979.97
3030 Other Receipts	200.00	-	1,164.00	-	1,164.00	-	(1,164.00)
Total Support Income	57,901.25	48,214.00	113,755.06	144,642.00	(30,886.94)	578,571.00	464,815.94
Investment Income							
3310 Investment Income	1,554.21	5,000.00	8,823.26	15,000.00	(6,176.74)	60,000.00	51,176.74
3350 Other Interest	3,604.19	1,457.00	9,340.31	4,371.00	4,969.31	17,485.00	8,144.69
3360 Unrealized Gain / Loss	(58,760.13)	-	(54,655.18)	-	(54,655.18)	-	54,655.18
3370 Gain (Loss) on Investments	0.03	-	0.03	-	0.03	-	(0.03)
Total Investment Income	(53,601.70)	6,457.00	(36,491.58)	19,371.00	(55,862.58)	77,485.00	113,976.58
Property Income							
3610 Proceeds - Property Disposals	51,040.00	-	51,040.00	-	51,040.00	-	(51,040.00)
3620 Sales Proceeds for CarryingCost	102,080.00	-	102,080.00	-	102,080.00	-	(102,080.00)
Total Property Income	153,120.00	-	153,120.00	-	153,120.00	-	(153,120.00)
Total Income	157,419.55	54,671.00	230,383.48	164,013.00	66,370.48	656,056.00	425,672.52
Expenses							
Campus Ministry							
4010 Appalachian State University	3,000.00	3,000.00	9,000.00	9,000.00	-	36,000.00	27,000.00
4020 St. James Ministry at A&T	1,667.00	-	5,001.00	-	(5,001.00)	-	(5,001.00)
4030 Ukirk of Greensboro	(4,333.00)	2,917.00	11,251.00	8,751.00	(2,500.00)	35,000.00	23,749.00
4035 Faithpointe	-	1,667.00	-	5,001.00	5,001.00	20,000.00	20,000.00
4040 Resource Center	-	110.00	-	330.00	330.00	1,320.00	1,320.00
4050 UNC School of the Arts (Listening Post)	333.00	333.00	999.00	999.00	-	4,000.00	3,001.00
4055 Korean Presbyterian Church (GSO)	-	83.00	-	249.00	249.00	1,000.00	1,000.00
Total Campus Ministry	667.00	8,110.00	26,251.00	24,330.00	(1,921.00)	97,320.00	71,069.00
SEND							
4210 Per Capita-General Assembly	10,829.16	10,829.00	32,487.48	32,487.00	(0.48)	129,950.00	97,462.52
4220 Per Capita-Synod of Mid-Atlanti	1,767.50	1,768.00	5,302.50	5,304.00	1.50	21,210.00	15,907.50
4230 NC Council of Churches	-	83.00	-	249.00	249.00	1,000.00	1,000.00
Total SEND	12,596.66	12,680.00	37,789.98	38,040.00	250.02	152,160.00	114,370.02
Council / Committees							
4310 Commission on Ministry	500.00	675.00	500.00	2,025.00	1,525.00	8,100.00	7,600.00
4320 Preparation for Ministry	-	628.00	989.56	1,884.00	894.44	7,535.00	6,545.44
4330 Stated Clerk	-	-	-	-	-	-	-
4360 Comm on Representation	-	8.00	-	24.00	24.00	100.00	100.00
Total Council / Committees	500.00	1,311.00	1,489.56	3,933.00	2,443.44	15,735.00	14,245.44

Salem Presbytery Corporation
Statement of Activities
For the 3 Months Ending March 31, 2025

	Current Month		Year-to-Date			Annual Budget	Budget Remaining
	Actual	Budget	Actual	Budget	Variance		
Compensation							
5010 Salaries	17,302.36	22,784.00	45,058.20	68,352.00	23,293.80	273,406.00	228,347.80
5020 Housing	5,769.24	2,146.00	17,307.72	6,438.00	(10,869.72)	25,750.00	8,442.28
5080 Hispanic Minister Compensation	-	-	-	-	-	-	-
5090 Compensation - SECA	1,218.32	663.00	3,654.96	1,989.00	(1,665.96)	7,959.00	4,304.04
5110 Insurance / Benefits	7,601.12	7,964.00	18,932.08	23,892.00	4,959.92	95,567.00	76,634.92
5120 Employer Payroll Taxes	546.66	1,244.00	1,380.92	3,732.00	2,351.08	14,927.00	13,546.08
5130 FSA Fees	3.90	-	11.70	-	(11.70)	-	(11.70)
5150 CE - General Presbyter	-	167.00	405.00	501.00	96.00	2,000.00	1,595.00
5160 CE - Other Staff	-	83.00	-	249.00	249.00	1,000.00	1,000.00
Total Compensation	32,441.60	35,051.00	86,750.58	105,153.00	18,402.42	420,609.00	333,858.42
Travel and Professional Expense							
5210 T&P - General Presbyter	807.83	583.00	999.53	1,749.00	749.47	7,000.00	6,000.47
5215 T&P - Stated Clerk	-	-	-	-	-	-	-
5220 T&P - Engagement Pastors	33.43	208.00	75.83	624.00	548.17	2,500.00	2,424.17
5230 T&P - Transformational Ministry	453.60	333.00	770.00	999.00	229.00	4,000.00	3,230.00
5240 T&P - Other	-	519.00	494.20	1,557.00	1,062.80	6,230.00	5,735.80
Total Travel and Professional Expense	1,294.86	1,643.00	2,339.56	4,929.00	2,589.44	19,730.00	17,390.44
Administrative							
6010 Engagement Pastors	720.00	900.00	2,160.00	2,700.00	540.00	10,800.00	8,640.00
6015 Office Supplies	-	92.00	-	276.00	276.00	1,100.00	1,100.00
6020 Telephone/Internet	482.38	492.00	994.62	1,476.00	481.38	5,900.00	4,905.38
6030 Computer Support	31.14	642.00	385.94	1,926.00	1,540.06	7,700.00	7,314.06
6040 Website	19.00	83.00	57.00	249.00	192.00	1,000.00	943.00
6050 Dues and Subscriptions	432.07	-	1,282.13	-	(1,282.13)	-	(1,282.13)
6060 Postage/Copying/Printing	314.08	158.00	418.01	474.00	55.99	1,900.00	1,481.99
6110 Professional fees	100.00	1,167.00	835.22	3,501.00	2,665.78	14,000.00	13,164.78
6120 Bank & Payroll Processing Fees	1,480.91	208.00	4,509.85	624.00	(3,885.85)	2,500.00	(2,009.85)
6130 Insurance Expense	5,018.14	1,426.00	(4,981.86)	4,278.00	9,259.86	17,110.00	22,091.86
6210 Bad Pledge Expense	-	-	-	-	-	-	-
6310 Closed Church Expense	118.76	-	1,756.70	-	(1,756.70)	-	(1,756.70)
6510 Miscellaneous	(163.55)	42.00	1,601.59	126.00	(1,475.59)	500.00	(1,101.59)
Total Administrative	8,552.93	5,210.00	9,019.20	15,630.00	6,610.80	62,510.00	53,490.80
Total Operating Expenses	56,053.05	64,005.00	163,639.88	192,015.00	21,764.32	768,064.00	550,933.32
Change in Net Balance	101,366.50	(9,334.00)	66,743.60	(28,002.00)	94,745.60	(112,008.00)	(178,751.60)
Other Income/(Expense)							
9010 Transfer/Release Restricted/Desig	10,000.00	8,501.00	10,000.00	25,503.00	(15,503.00)	102,008.00	92,008.00
Total Other Income/(Expense)	10,000.00	8,501.00	10,000.00	25,503.00	(15,503.00)	102,008.00	92,008.00
Change in Net Balance	\$ 111,366.50	\$ (833.00)	\$ 76,743.60	\$ (2,499.00)	\$ 79,242.60	\$ (10,000.00)	\$ (86,743.60)

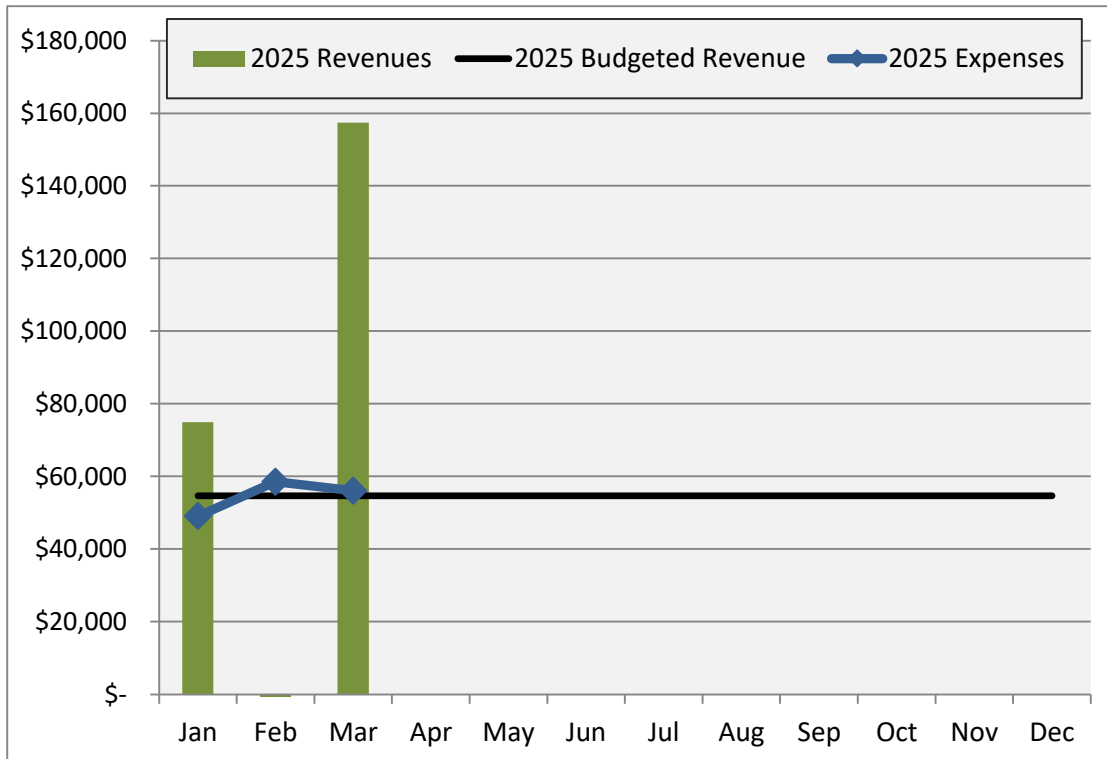
Salem Presbytery Corporation
Total Operating Revenue & Expense Comparison
For the 3 Months Ending March 31, 2025

	Weeks	Revenues	Expenses
	2025	2025	2025
January	4	\$ 74,914	\$ 49,062
February	4	(1,950)	58,524
March	5	157,420	56,053
April	4		
May	4		
June	5		
July	4		
August	5		
September	4		
October	4		
November	5		
December	4		
YTD Totals	13	\$ 230,383	\$ 163,640
Totals	52	\$ 230,383	\$ 163,640

Weekly Average

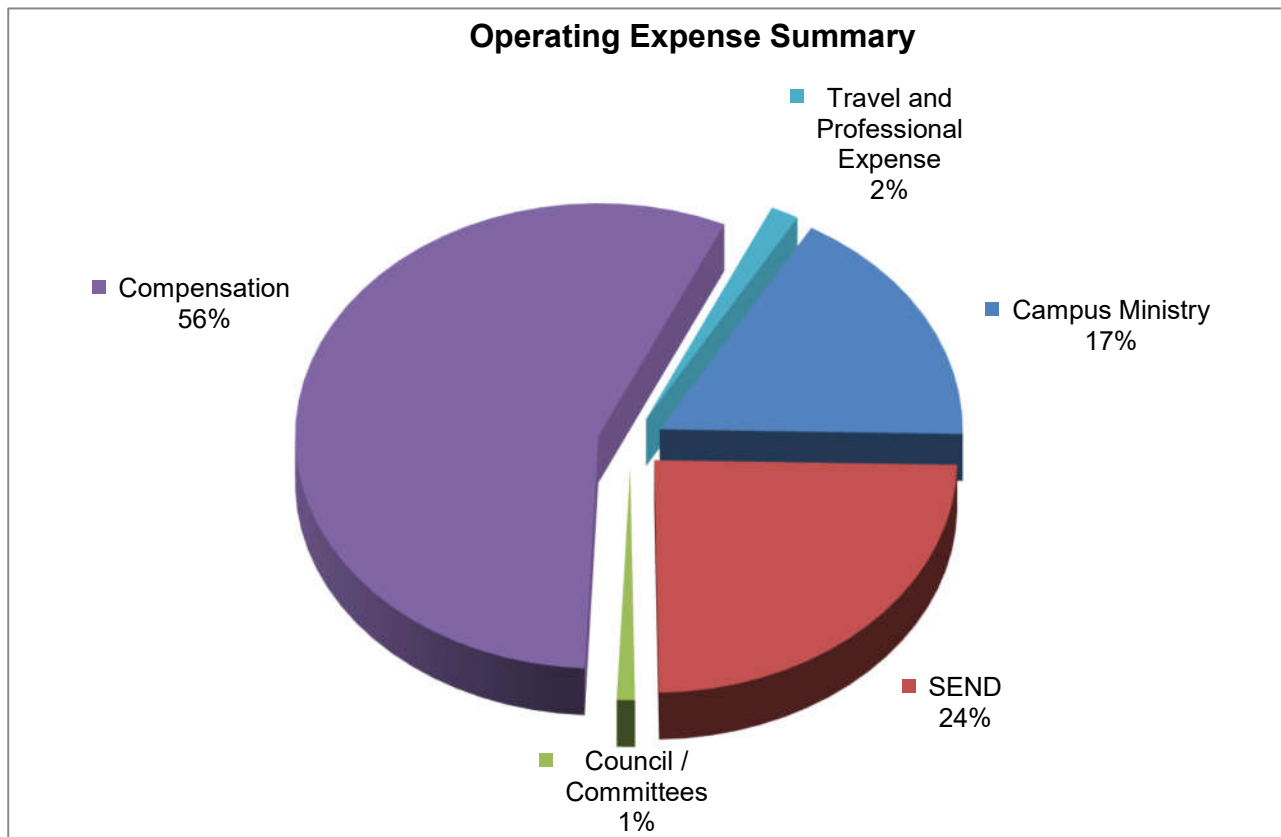
\$ 17,722

\$ 12,588



Salem Presbytery Corporation
Operating Expense Summary
For the 3 Months Ending March 31, 2025

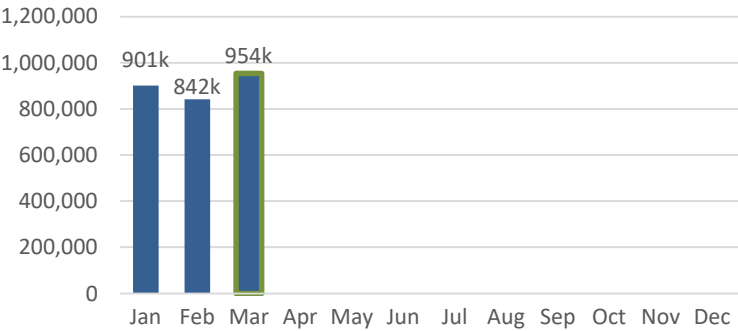
Operating Expenses	
Campus Ministry	\$ 26,251
SEND	37,790
Council / Committees	1,490
Compensation	86,751
Travel and Professional Expense	2,340
Administrative	9,019
Total Operating Expenses	<u>\$ 163,640</u>



Salem Presbytery Corporation

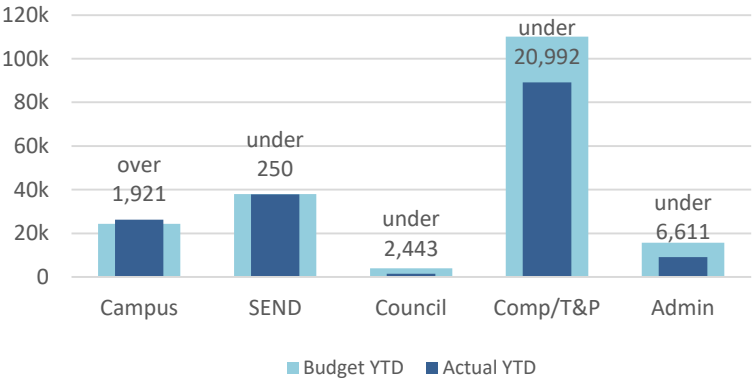
March 2025
Month 3 of 12

Cash Available w/o Donor Restriction

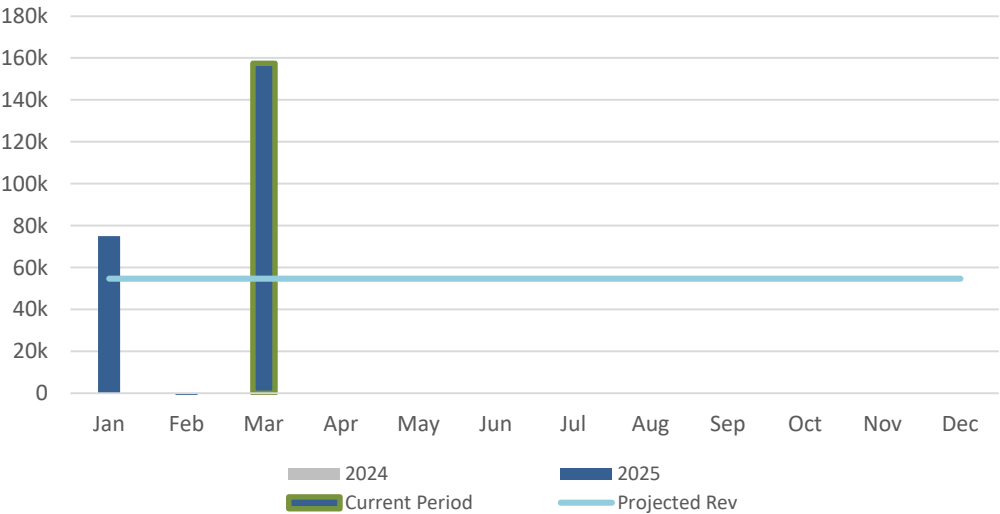


* Green outline denotes current period.

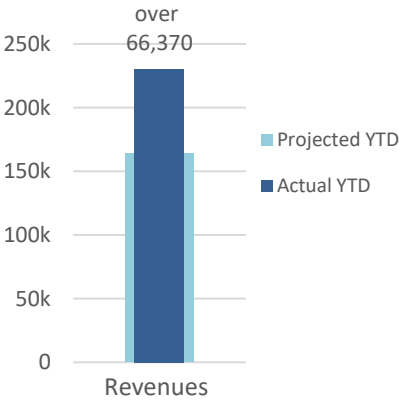
So far this year, are we over or under budget (by category)?



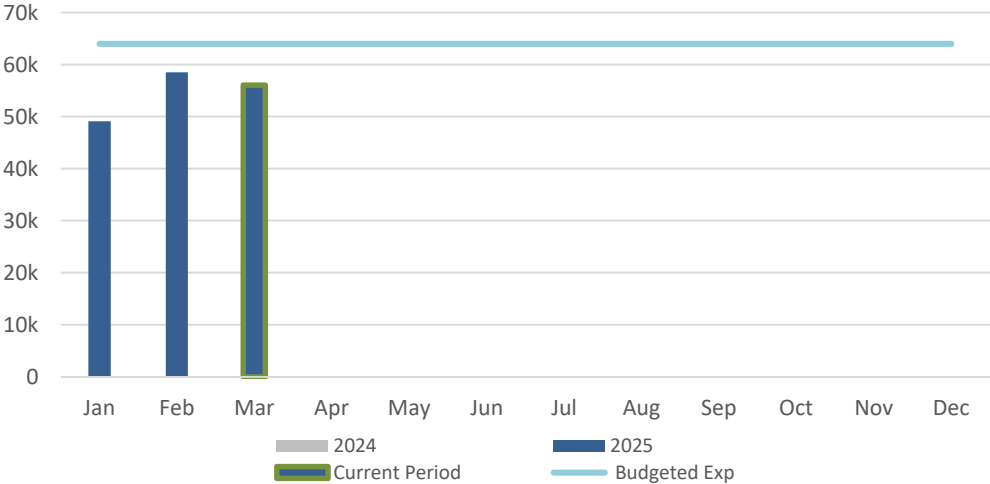
How does our revenue w/o donor restriction compare to last year?



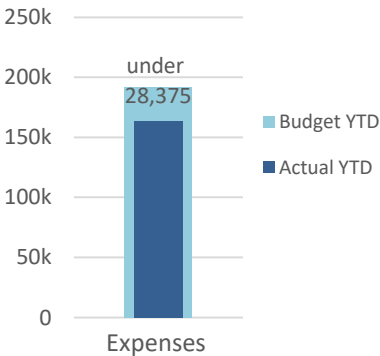
So far this year, are our revenues over or under what we projected?



How do our operational expenses compare to last year?



So far this year, are our expenses over or under what we budgeted?



So far this year: Revenues w/o Donor Restrictions - Operational Expenses = \$66,744

The numbers behind the charts...

Cash Available w/o Donor Restriction

Month	Cash & Cash Equivalents	Liabilities & Restricted Cash	Cash Available
Jan	3,443,359	(2,542,688)	900,671
Feb	3,284,058	(2,442,353)	841,705
Mar	3,751,187	(2,797,132)	954,055
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Oct			
Nov			
Dec			

Budget Expense Category, Actual vs. Budget

Expense Category	% of Total Actual	Actual YTD	Budget YTD	Variance
Campus	16%	26,251	24,330	over 1,921
SEND	23%	37,790	38,040	under 250
Council	1%	1,490	3,933	under 2,443
Comp/T&P	54%	89,090	110,082	under 20,992
Admin	6%	9,019	15,630	under 6,611
Total...	100%	163,640	192,015	under 28,375

Revenue w/o Donor Restriction Comparison

Month	2024	2025	% Change	2025 Projected Rev
Jan	-	74,914		54,671
Feb	-	(1,950)		54,671
Mar	-	157,420		54,671
Apr	-			54,671
May	-			54,671
Jun	-			54,671
Jul	-			54,671
Aug	-			54,671
Sep	-			54,671
Oct	-			54,671
Nov	-			54,671
Dec	-			54,675
Total...	-	230,383		656,056

Overall % change compared to this time last year... N/A

* YTD January - April 2023 split pro-rata

Revenues	
Projected YTD	164,013
Actual YTD	230,383
Difference...	over 66,370

Operational Expense Comparison

Month	2024	2025	% Change	2025 Budgeted Exp
Jan	-	49,062		64,005
Feb	-	58,524		64,005
Mar	-	56,053		64,005
Apr	-			64,005
May	-			64,005
Jun	-			64,005
Jul	-			64,005
Aug	-			64,005
Sep	-			64,005
Oct	-			64,005
Nov	-			64,005
Dec	-			64,009
Total...	-	163,640		768,064

Overall % change compared to this time last year... N/A

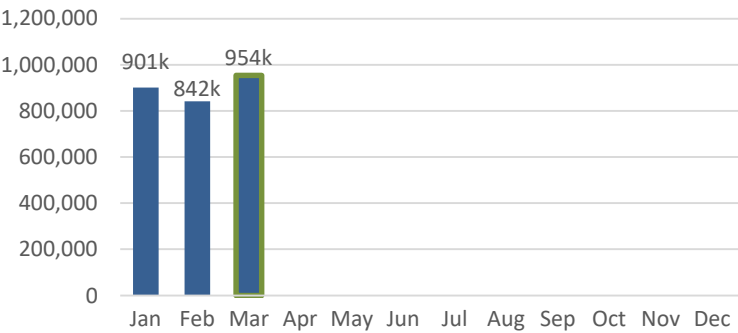
Blue highlights denote months with 5 weeks.

Expenses	
Budget YTD	192,015
Actual YTD	163,640
Difference...	under 28,375

Salem Presbytery Corporation

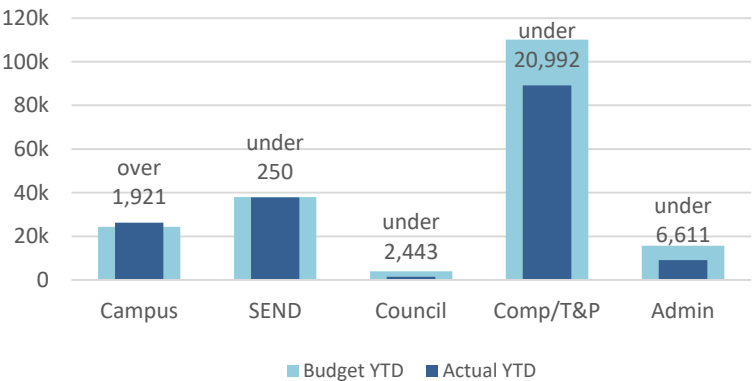
March 2025
Month 3 of 12

Cash Available w/o Donor Restriction

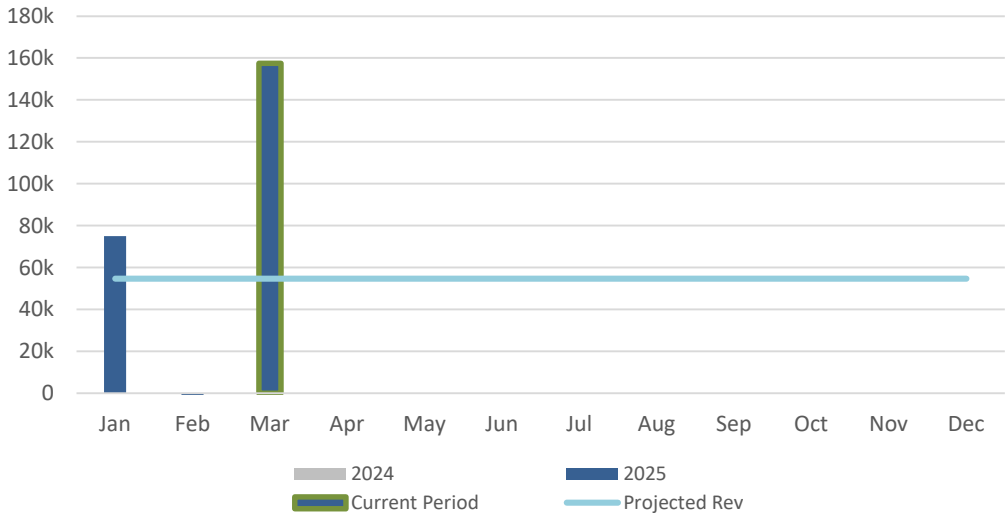


* Green outline denotes current period.

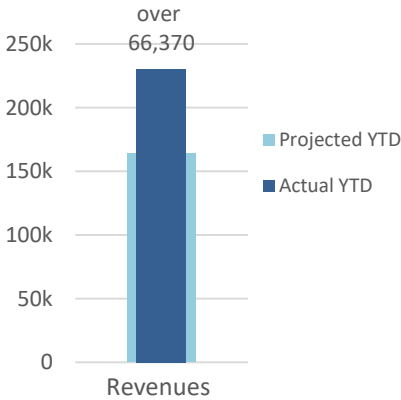
So far this year, are we over or under budget (by category)?



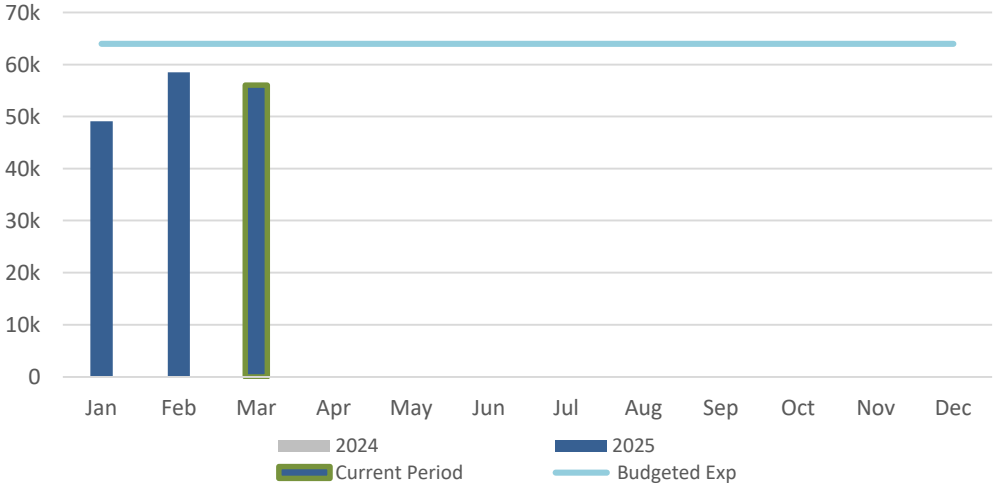
How does our revenue w/o donor restriction compare to last year?



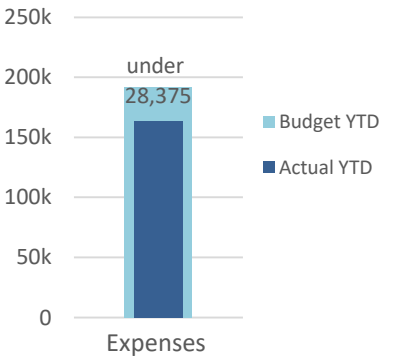
So far this year, are our revenues over or under what we projected?



How do our operational expenses compare to last year?



So far this year, are our expenses over or under what we budgeted?



So far this year: Revenues w/o Donor Restrictions - Operational Expenses = \$66,744

The numbers behind the charts...

Cash Available w/o Donor Restriction

Month	Cash & Cash Equivalents	Liabilities & Restricted Cash	Cash Available
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Total...	100%	163,640	192,015	under 28,375

Revenue w/o Donor Restriction Comparison

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Mar	-	157,420		54,671
Apr	-			54,671
May	-			54,671
Jun	-			54,671
Jul	-			54,671
Aug	-			54,671
Sep	-			54,671
Oct	-			54,671
Nov	-			54,671
Dec	-			54,675
Total...	-	230,383		656,056

Revenues	
Projected YTD	164,013
Actual YTD	230,383
Difference...	over 66,370

Overall % change compared to this time last year... N/A

* YTD January - April 2023 split pro-rata

Operational Expense Comparison

Month	2024	2025	% Change	2025 Budgeted Exp
Jan	-	49,062		64,005
Feb	-	58,524		64,005
Mar	-	56,053		64,005
Apr	-			64,005
May	-			64,005
Jun	-			64,005
Jul	-			64,005
Aug	-			64,005
Sep	-			64,005
Oct	-			64,005
Nov	-			64,005
Dec	-			64,009
Total...	-	163,640		768,064

Expenses	
Budget YTD	192,015
Actual YTD	163,640
Difference...	under 28,375

Overall % change compared to this time last year... N/A

Blue highlights denote months with 5 weeks.

Church Growth and Transformation

Presbytery Report, May 2025

Information Items:

1. Since our February Presbytery Meeting, Church Growth and Transformation has received funds from two church closings, Emmanuel Presbyterian in Rowan County, and Oakland Avenue Presbyterian in Statesville. Church Growth evaluated the disbursements requested by each Administrative Commission in light of its mission to promote innovation and transformation in Salem Presbytery. Accordingly, grants were distributed to Second Presbyterian Church, Salisbury, and Bethesda Presbyterian in Statesville from the Emmanuel AC's request, while a grant was given to Pittsburgh Theological Seminary in honor of its former pastors to support second-career pastors entering the ministry. All other funds were then reserved for future grant requests.
2. This quarter, Church Growth has given more than \$15,000 in support of local refugee ministries as part of a matching grant to both Church World Service, Greensboro and World Relief Triad in Salisbury. We anticipate being able to meet our commitment of \$35,000 in matching grants before the end of the summer. If you haven't yet made a donation to either organization, please consider doing so and to let the Presbytery know when you do.

New Materials to Help Local Churches



If you use the QR code to the left or go to the website linked below, you will discover two new resources CGAT offers to support your local church.

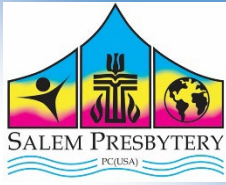
The first is a resources list, pointing you towards information, books. And videos which will help you discover God's purpose for your church.

The second is a discernment booklet which will walk you step-by-step through a discovery process which will lead to concrete, actionable ideas for your local context. This booklet will also give you all the information you need to successfully apply for one of our CGAT grants! (Also available at the QR code and link below.)

If you prefer a paper copy of any of these materials (because sometimes, paper is better!) Please contact Liz at cgatsalem@gmail.com and we will be happy to send you a hard copy.

Also, CGAT members are here to help! These materials are designed to be used by all people, but if you want to walk through the discernment booklet but don't know where to start or have questions about filling out the application, send an email to cgatsalem@gmail.com and we will connect you with someone who can help!

<https://www.salempresbytery.org/church-growth-and-transformation>



Be a part of a **Presbytery Committee**

Budget and Finance

Reviews and advises on the financial operations of the Presbytery. Responsible for preparing and recommending the annual Presbytery budget. *Meets monthly on the third Tuesday at 9:30 a.m.*

Campus Ministry

Encourage, support, advocate for, and promote campus ministries and their local boards in Salem Presbytery. *This Committee will meet at least two times per year with one of those meetings with Campus Ministers. The Campus Ministers will meet quarterly for information sharing and mutual support.*

Church Growth & Transformation

Encourages creative approaches to growing vital churches and cares for small churches. *Meets monthly on the second Tuesday at 10:00 a.m.*

COM Task Force on CRE Training and Oversight

Responsible for overseeing all CREs in Salem Presbytery in their roles as pastors of churches or other validated ministries. The Task Force is also responsible for approving and monitoring the training of CREs in the Presbytery. *Meets monthly on Tuesday at 11:00 am during the week of the 4th Thursday of the month.*

COM Task Force on Examinations

Meets to examine ministers and persons ready to receive a call to service and membership in Salem Presbytery. *Meets most months on the fourth Thursday at 9:30 a.m.*

COM Task Force on Policy, Compensation, Mediation and Church Officer Development

Discerns best policies and practices for pastoral relationships in Salem Presbytery; this task force also provides resources for churches seeking mediation or other specific leadership needs. *Meets monthly on the fourth Wednesday at 12:30 p.m.*

COM Task Force on Temporary Ministry and Pulpit Supply

Supports the work of ministers and churches utilizing temporary pastoral relationships, as well as maintaining the presbytery's pulpit supply list. *Meets the Tuesday before the fourth Thursday of the month at 3:00 p.m.*

COM Task Force on the Care of Pastors and Retirees, Members at Large/Validated Oversight and Certified Christian Educator Oversight

Provides support for members of Salem Presbytery who are honorably retired, serving in validated ministry beyond church walls, members-at-large, and our certified Christian educators. *Meets monthly on the fourth Thursday at 11:00 a.m.*

COM Task Force on Transformational Ministry for the Changing Church

Supports and coaches churches as they discern their mission and pastoral needs. *Meets monthly on the fourth Tuesday at 1:00 p.m.*

COM Task Force on Transitions in Ministry (for Installed Positions)

Oversees the transitional process for churches with installed pastors beginning with the moment the current pastor alerts the congregation they are leaving, through the transitional time until the new pastor is called. *Meets monthly on the fourth Thursday at 1:00 p.m.*

Committee on Preparation for Ministry

Supports our inquirers and candidates preparing for ministry. *Meets monthly on the first Tuesday at 12:30 p.m.*

Committee on Representation

Reviews committee vacancies, seeks candidates, confirms their willingness to serve, and presents to Presbytery for election. *Meets 2 to 3 times each quarter.*

Equip

Equips congregations for ministry today by resourcing, curating, connecting and communicating. *Meets monthly on the 3rd Wednesday at 1:00 p.m.*

Executive Council

Coordinating body of Salem Presbytery; works on behalf of the presbytery. *Meets monthly on the third Thursday at 1:00 p.m.*

Hunger Committee

Seeks to educate, advocate, and equip non-profit agencies and churches across Salem Presbytery who are working to address food insecurity. The committee reviews international and domestic hunger grants and addresses opportunities to advocate more equitable distribution of the world's resources. *Meets quarterly.*

Peace & Justice Task Force

Salem Presbytery's advocacy arm, connecting congregations and individuals to the justice movements happening in the bounds of Salem and beyond. *Meets monthly on the first Tuesday at 2:30 p.m.*

Permanent Judicial Commission

Meets when a legal case arises, only as needed.

Personnel Committee

Oversees personnel/human resource matters for the Presbytery office staff. *The Committee meets as needed.*

Presbyterian Youth Council – Adults

Plan and implement events for Middle and High School students in the Presbytery, providing an atmosphere of fun and fellowship while sharing the Good News of the gospel, comprised of youth and adults. *Meets on 3rd Saturdays during the school year, plus events.*

Property Management Task Force

Oversees real estate owned by Salem Presbytery, addressing any needs that arise. *Meets as needed.*

Send Mission Committee

Oversee the mission-related outreach and justice ministries for the Presbytery, and aids congregations in developing their own outreach and justice endeavors. Inspires and models local and global mission ministries. *Meets quarterly.*

Stewardship Committee

To build a culture of generosity through year-round stewardship efforts to support our Salem Presbytery, Synod, and General Assembly budget. *Meets monthly on the third Monday at 2:00 p.m.*



Nominations for Salem Presbytery Committees

For the use of the Committee on Representation

Date: _____

Nominee Information:

Name of Nominee: _____

Telephone: _____

Mailing Address: _____

E-mail: _____

Church: _____

Status: ☐ Teaching Elder/Clergy
 ☐ Ruling Elder
 ☐ Deacon
 ☐ Church Member

Committee of Interest: _____

Briefly state relative experiences:

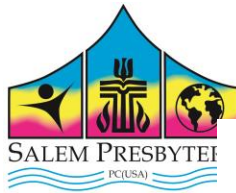
Nominator Information:

Recommended by: _____

Telephone: _____

E-mail: _____

Please return form to:
Salem Presbytery
P.O. Box 1763
Clemmons, NC 27012
office@salempresbytery.org



Commissioner Report Form

Please use this form as a convenient way of reporting back to your session on what happened at the meeting today.

I. What the Session, Pastor or Congregation should KNOW:

a. The main ACTIONS of the Presbytery were:

1)

2)

3)

b. The RESOURCES offered were:

c. The time(s) I sensed the Spirit of God moving in the meeting:

II. Presbytery would like our INPUT about:

III. The Presbytery requested we ACT to:

IV. We might consider asking the Presbytery to do:

V. A church or pastor which needs our PRAYERS:

VI. One Presbytery initiative which needs our SUPPORT:

VII. Next Presbytery Meeting: May 13, 2025 (Tuesday)

REMINDER: The Digest for this meeting will be on the website one week from the date of the Presbytery meeting, which will highlight the events and actions taken at the meeting.