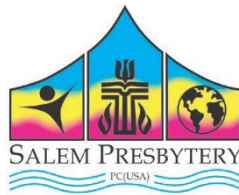


P. O. Box 1763, Clemmons, NC 27012
336.766.3393



www.salempresbytery.org

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: Saturday, September 9, 2023

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

PLACE: First Presbyterian Church, 508 West Davis Street, Burlington

PRE-REGISTRATION CLOSES: Thursday, August 31, 2023 at 5:00pm.

Register here, if you haven't already:

<https://www.cognitoforms.com/SalemPresbytery1/SalemPresbyteryMeetingRegistrationSeptember2023>

There will be a link to the meeting on the front page of the website and on Facebook for those who will not be in attendance.

In-person registration will be available prior to 10:00am on September 9 at First Burlington Presbyterian Church, but lunch cannot be guaranteed for those who register on site.

We are grateful to the Presbytery staff and committee leadership for preparing us for our time together. We look forward to seeing you.

Elder Catrelia Hunter, Moderator
Elder David Vaughan, Stated Clerk

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.

8:00am	Registration	John Witherspoon Room
8:30	Orientation for first-time commissioners and ministers	Room 122 (adjacent to Witherspoon Room)
9:00v	Call to Order and Opening Prayer	Elder Catrelia Hunter, Moderator

Worship and Celebration of the Lord's Supper

Worship planned under the direction of the FPC Burlington clergy and staff

Preaching: The Rev. Dr. Corey Schlosser-Hall (Deputy Executive Director, Presbyterian Mission Agency)

10:00	Organization of Presbytery	Moderator
	Establishment of Quorum	Elder David Vaughan, Stated Clerk
	New Business (Written proposed motions to be given to the Stated Clerk before the meeting begins.)	
	Approval of Docket	

	Moderator's Welcome	Moderator
	Corresponding Members (Teaching Elders from other Presbyteries and ministers of other Christian denominations)	
	Ruling Elder Commissioners attending for the first time	
	Visitors and Guests	

	Welcome from the host church	Rev. Stewart Rawson, Transitional Pastor
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	Land Acknowledgement	Elder Karen Worley, Moderator, Peace & Justice Task Force
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10:15	Presbyters' Welcome and Reports pg. 4	Rev. Barbara Smith, Rev. Jodi Lingan
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10:30	Stated Clerk Communications & Report pg. 12	Stated Clerk
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10:35	Peace and Justice	Elder Karen Worley
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10:40	Report from General Assembly Race & Gender Justice pg. 13	Elder Beth Hooten
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10:50	BREAK	
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10:55	Search Committee for Executive Presbyter	Rev. Stephen Fearing
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11:05	Hunger Task Force	Rev. Leigh Wisner
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11:10	Stewardship Committee pg. 14	Rev. Kyle Goodman
11:20	Church Growth and Transformation pg. 16	Rev. Liz Troyer
11:25	North Carolina Council of Churches pg. 20	Rev. Frank Dew
11:30	Commission on Ministry Task Force on Examinations pg. 21 Quarterly Report pg. 25 Service of Honorable Retirement pg. 36	Rev. Amanda Anderson, Rev. John Johnson Rev. Travis Milam
11:50	Closing of Stoneville Presbyterian Church pg. 42	Rev. Wes Pitts, Moderator Administrative Commission
11:55	Dismissal of Franklin Presbyterian Church to ECO pg. 43	Rev. Felicia Stewart Hoyle Moderator, Administrative Commission
12:05pm	Executive Council pg. 46 Budget and Finance Committee pg. 47	Elder Betsy Harrington Elder Ronda Tatum
12:15	Committee on Representation pg. 85	Rev. Sam Perkins
12:20pm	New Business Announcements Invitation to Lunch and Prayer of Blessing Adjournment with Benediction	Moderator Rev. Stewart Rawson

Next Stated Presbytery Meeting:
Tuesday, November 14, 2023
All on the ZOOM platform

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.

Final Report of the Transitional General Presbyter to Salem Presbytery
September 9, 2023

As I sat to prepare my final report as your Transitional General Presbyter, I went back and looked at the 11 reports I presented to Presbytery, as well as my nearly monthly reports to Executive Council. That exercise really helped me to help all of us to remember the work we've done together as I transition into retirement as of November 1, and as you make the transition to an installed General Presbyter on a timeline yet to be determined.

For the November 10, 2020 stated meeting – 10 days into my tenure with you – I shared with you my prayer for our time together. I wrote, "That when the time comes for me to depart, you will say 'gosh that was hard work but I'm glad we did it' ...and with God's guidance, and God's grace, we will look at these days somewhere down the road, through the rear-view mirror, ultimately stronger for the lessons learned and bridges built."

We definitely weathered some storms together in year 1.

I walked into a storm of hurt feelings, resentment, woundedness, and anger. There was a lack of trust, a perceived lack of transparency, and a lack of accountability. There were factions. As I pointed out to the Executive Council and to the presbytery as a whole, there were elephants in the room. The only way to deal with the elephants was head on and the only way to get them gone was to name them.

To that end:

At the May 2021 presbytery meeting, we engaged in a litany to recognize the dissolution of the Implementation Team that had been formed to carry out the work of the Dream Team. The presbytery said thank you, we asked for forgiveness for the times that the waters were not always calm, and we acknowledged the time and prayer as well as the joy and pain experienced. We heard from the Implementation Team accepting the presbytery's gratitude, the granting of forgiveness and seeking forgiveness for their failures, and turning those things undone back to the presbytery. In the words of Polly Pruitt, a member of the Implementation Team, "We ended up in a deep well which is slowly filling with life-giving water that will sustain as we move forward in our new vision for Salem Presbytery."

Executive Council officially named the elephants at the August 2021 presbytery meeting, and at the November 2021 presbytery meeting, we included your additions. During our worship we asked for and granted forgiveness. And we also identified for ourselves a past or present hurt or grievance that we were willing to set aside for the health of the presbytery going forward.

I also walked into the storm called COVID that had been raging for 8 months when I began working with you. Including a variety of voices from the geographical diversity of the

presbytery, a COVID response team was formed. At least six letters to the presbytery were prepared as the highs and lows, and the peaks and valleys of a global pandemic had their way with the world, the United States, and North Carolina in particular. The response team made suggestions and recommendations based on available data and CDC counsel. Three and a half years later, COVID is still alive and well, albeit on a smaller scale as we do our best with vaccinations, masks and Paxlovid!

In year 1, Zoom became a verb. It was what we did, it was how we connected. It was our new norm. We had a Mingling Dinner Party gathering at Christmas time, and for a while we had an “It’s 5 o’clock somewhere” gathering. All committees, commissions and task forces continued to meet without missing a beat. Many churches – who hadn’t already - learned how to utilize the gift of technology and live-stream.

Year 1 wasn’t all about storms, however. There was a lot of other important work happening too.

The Commission on Ministry underwent a thorough restructuring process. Whereas there used to be 3 neighborhoods – east, central and west - who oversaw everything in those areas, the move was made to seven task forces with specific duties for the entire presbytery. After some time with seven task forces, we realized two of them could be combined to be more effective. No more overlap of responsibilities.

One carry over from the Dream Team plan was the idea of Engagement Pastors. In early 2001, five parishes were identified and smaller clusters formed. In the Spring of 2001, five Engagement Pastors were hired and their new work of connecting people and churches in Salem Presbytery began. With two personnel changes along the way, those Engagement Pastors continue their important work.

Finances – In 2021, we became aware of the fact that the Synod of the Mid Atlantic – in 2018 - was promised payment of \$17,040.98 in outstanding per capita. Executive Council authorized me to write a letter to the Synod asking for forgiveness of past indebtedness with a promise to pay 100% of our per capita assessment going forward. The indebtedness was forgiven, and we have kept our promise to the Synod. We have also been remitting increasing percentages of assessed per capita to the General Assembly.

In November of 2021, my report to presbytery had this to say: “It seems hard to believe that I have already completed one year as your Transitional General Presbyter. And it is a year in which we have all worked hard together. As we move into our second year together, I’ve laid out some “wonderings” for Executive Council for my next two years with you. Year 2 will have us looking at Salem’s (1) mission and vision statements to begin to keep them out in front of the Presbytery so that all decisions/plans/financial commitments that are made intentionally fit within the presbytery’s mission and vision; (2) committee/commission structure to be sure we are “putting our money where our mouth is” – i.e. are we supporting what we say is important to our mission and vision; and (3) With #1 and #2 in mind, and with committees/commissions taking greater ownership rather than being staff driven, together with a realistic view of the Presbytery finances and a sense of what should be done with invested monies, determine what staffing structure should look like after year 3. Year 3 will have us living to our mission and vision with greater committee/commission ownership as the presbytery searches for installed leadership.”

In 2022 ...

After work in 2020, and a major push in 2021, the Budget and Finance Committee and Executive Council were given a full, detailed report on the presbytery's designated and restricted funds. Each one was individually considered and some changes – where allowed – were made. That report was made fully available to the presbytery.

A Gift Acceptance Policy and an Investment Policy were both adopted in 2022.

Executive Council recommended, and Presbytery approved forming the position of Designated Presbyter for Transformational Ministry. After interviews with several applicants, Rev. Jodi Lingan was hired for a period to run concurrently with my contract to specifically work with the congregations of Salem Presbytery served by a Stated Supply, Temporary Supply, CRE, or pulpit supply – a full half of the number of our churches. You took a leap of faith to create that position and I can't say enough good about the work Jodi is doing.

In May of 2022, Executive Council had a zoom retreat to focus on future staffing for the presbytery. We began with reflection on Isaiah 43:15-21, with specific focus on verses 18 and 19 – *“Do not remember the former things, or consider the things of old. I am about to do a new thing; now it springs forth, do you not perceive it? I will make a way in the wilderness and rivers in the desert.”* I posed questions for discussion, including: what do you believe the new thing is that God wants us to do; what new questions do we need to ask; given the presbytery's mission and vision, what is essential to our identity; and how is this different from March 2020. (A staffing plan was created, and as you will see reported below, approved!)

Some of the comments that emerged from our discussion were the acknowledgement that we've made great strides in changing the culture of the presbytery but it's a work in progress; creating the position of Designated Presbyter for Transformational Ministry has been very significant; as Christians and members of Salem Presbytery, we have the responsibility to speak up and speak out on societal issues; relationships matter; the importance of Engagement Pastors; and to be connectional, catalysts and proclaimers.

Church Growth and Transformation introduced the Seven Marks of Vital Congregations, an initiative of the Presbyterian Mission Agency. One of those seven marks has been presented as part of every presbytery meeting since then, culminating in the final mark being presented at this meeting. Church Growth and Transformation also purchased a subscription for the demographic tool, Mission Insite, for 2022 and 2023. It has been decided not to continue that subscription in 2024.

Personnel concluded their important work on an up-to-date Personnel Manual.

In November of 2022, my report to presbytery had this to say: “Two weeks ago, on November 1, I began my third and final year with you as your Transitional General Presbyter. And today marks the next step – a very important step - on your journey toward installed leadership!

"In my last report to the Presbytery's September 2022 meeting, I shared that future staffing conversations had been, and would be, happening with Budget and Finance, Personnel, and Executive Council. Long, in depth, discerning conversations have indeed taken place. And today,

marks the next step – a very important step - on your journey toward installed leadership as that plan is before you – the body of Salem Presbytery – for conversation and vote!”

And vote you did! You approved the staffing plan which would include a full time Administrative Assistant, part-time Financial Secretary, part-time Communications Director, part-time Stated Clerk, full-time Designated Presbyter (until at least 2025), and full-time General Presbyter. In addition, the Five Engagement Pastors would continue on a contract basis.

In 2023, a policy was adopted on the use of funds from closed churches. And, to that end, Church Growth and Transformation has been working on a grant process with funds already in their purview, as well as new funds from closed churches. You will hear more at this meeting.

Not confined to a particular year but important ...

The Stewardship Committee jumped into high gear. They met with Olanda Carr, our representative from the Presbyterian Foundation to talk about the nature and practice of stewardship, as well as how to further our initiative in Salem Presbytery. Through the one-on-one connections of the stewardship team with pastors, leaders, and churches in Salem Presbytery via phone and note writing, the number of church support pledges and the amount of those pledges have increased.

EQUIP began sharing resources with the presbytery and would begin planning educational opportunities for after presbytery meetings. In 2023, they held Elder training workshops in each parish, and are planning similar training in 2024.

Committee on Preparation for Ministry continued their important work with Inquirers and Candidates. It is always a thrill to move someone to the status of “Certified Ready to Receive a Call” and see where God’s call leads them.

Campus Ministry – Executive Council empowered a task force to work on a plan to implement the Dream Team’s recommendations on funding campus ministry. That task force has continued to work and a new campus ministry manual and funding model have been created and approved.

The Hunger Committee meets twice a year to consider applications for funds collected with all of your collected pennies. Grants are made both domestically and internationally. The Peace and Justice task force meets monthly and has been responsible for putting into place our Racial Equity Training.

I have said it before and will say it again. Salem Presbytery has a staff of whom you can be proud. They work amazingly well as a team and are dedicated to the work to which God has called them! We have met nearly weekly on Monday mornings.

In closing, I would like to express my heartfelt thanks to all of you – Salem Presbytery – for the privilege of serving you these past three years. My prayer is that you can honestly say “gosh that was hard work but I’m glad we did it’ ...and with God’s guidance, and God’s grace, we will look at these days somewhere down the road, through the rear-view mirror, ultimately stronger for the lessons learned and bridges built.”

As Paul wrote to the Philippians, so I say to you, "I thank my God every time I remember you. In all my prayers for all of you, I always pray with joy because of your partnership in the gospel from the first day until now, being confident of this, that he who began a good work in you will carry it on to completion until the day of Christ Jesus." (Philippians 1:3-6) May God continue to richly bless you!




Rev. Dr. Barbara A. Smith
Transitional General Presbyter



Greetings Presbytery Siblings!

My reports to date have centered on the sobering, hard realities facing our churches. Since we were together last, another church has requested dissolution with two additional churches standing on the brink. Three churches are moving from installed to uninstalled. I've used numbers over the past year to help us articulate our reality. This has been painful, but ignoring or glossing over them is spiritually irresponsible.

As God's children, however, this Presbytery is embracing that we are **resurrection people**, we are the ones blessed to here in this piece of the Kingdom, to lead our churches *now* in letting go of whatever does not enable us to proactively enable spiritual growth and service as the hands and feet of Jesus Christ in the world.. I would like to share some of the **"lights" shining under the bushels** in Salem Presbytery:

- **Four Shepherdng Teams** have been engaged: one resulting in a Stated Supply call, one in potential dissolution, two teams are still underway.
- We are introducing a **new ministry model ("Cooperative Congregations")** this September in Parish E.
- We are participating in the Wesley Theological Seminary **Religious Workforce Project**: a national study on today's changing religious landscape, how leaders of congregations are adapting, how these changes shape staffing, financial models.
- We are exploring three new **community building initiatives**:
 -  **Rural NC** (<https://www.ncruralcenter.org/engagement/faith-in-rural-communities/>): creating socially dynamic and economically vibrant rural faith communities across N.C.
 -  **Wesley Community Development Corporation** (<https://wesleycdc.com>): an innovative, full-service, non-profit real estate firm partnering with faith-based organizations in helping them reimagine, repurpose, and redevelop their physical assets.
 -  **Sympara** (<https://www.sympara.org>): their mission is to "help communities repurpose underutilized religious properties for social impact."
- We are sending a team on September 10-13th to the **Synod focused on the state of African American Congregations Pastoral Leadership** within the region and the nation.



**meeting
and**

I often hear of how our churches are struggling in their own individual wildernesses. We proclaim to be the **relational, connectional denomination**. It is biblical and radical - just like Jesus was (and still is). Yet how we put this into practice is elusive. In this season of Ordinary Time, of what it means to focus on maturing and growing as disciples of Jesus Christ, I encourage you to **ask your Sessions to spend five minutes discussing** what it means to be Church in your piece of the Kingdom...and listen carefully to the answers. And then make it a

priority for you or your elders to worship at another church in your parish – just once - before the next Presbytery meeting so that *together* we will serve more authentically to the glory of God. The disciples didn't choose each other; they were chosen by Jesus. One body – because of Jesus Christ.

As a note of personal privilege, I wish to express my **profound gratitude** for the support and encouragement of our Interim Presbyter. Plain and simple, without Barbara's insight, none of these efforts would have seen the light of day. Transformation, however you may define it, is a living, breathing, evolving reality in Salem Presbytery - thank you Barbara!

I leave you with this **poem by Rev. Sarah Are**. It is a wonderful means for thinking about how we approach new ways of defining relational, connected, togetherness in Salem Presbytery. I have no idea what comes next; however, **I am grateful to be on this adventure with you – that we may learn anew to share our flashlights!**



Flashlight
(by Reverend Sarah Are)

*I wish I could draw you a map
of the next steps—
the next conversation,
the next brave truth,
the next fumble,
the next apology.
Wouldn't it be nice to know
what's coming?
Wouldn't it be nice to
prepare our hearts?
But I don't know where to go from here.
I am a child with a flashlight—
deeply hopeful and a little nervous,
all at the very same time.
What I do know is I don't want to go
anywhere without you.
So I'm hoping that you will
take my hand.
See this truth.
Trust my voice.
Look for the good.
And day by day,
we can go from here,
because we were never meant
to go alone.*

*And maybe we'll get lost;
but then again,
maybe we'll be found.
So if you're willing,
if you'll just say yes,
I will let you hold the flashlight.
We can find our way,
step by step,
light in hand,
abolishing shadows
together.
Who needs a map
when you have
the light, anyway?*

Rev. Jodi L. Lingan
Designated Presbyterian

September 9, 2023
139th meeting of
Salem Presbytery

Stated Clerk

FOR INFORMATION:

Session Minutes Reviews

I am pleased to report that I have conducted five regional Session minutes review gatherings - the first such gatherings since 2019! I will provide a comprehensive report of those churches in compliance (and those that are not) in the November Presbytery meeting packet. Thanks to Rumble Memorial (Lou Moore, Clerk of Session), Sedgefield (Kim Priddy, Pastor), Pleasant Grove (Jeannette Watson, Clerk of Session), Second Salisbury (James Harley, pastoral leader), and Clemmons (Chris Baucom, Clerk of Session) for hosting gatherings to-date.

We will review Session minutes after lunch, downstairs, today. **Next Sunday afternoon, September 17 (note new date)**, we will have our final regional gathering at Westminster Presbyterian Church, Greensboro.

2024 Presbytery Meeting Schedule

I hope to announce the 2024 Presbytery meeting schedule in the October 25, 2023 edition of *Salem Matters*. Be on the lookout. We will need hosts for our in-person gatherings in May and August 2024.

General Assembly Commissioners:

We have totally-insufficient nominations for Salem's commissioners to the 226th meeting of the General Assembly next summer. Please use the next days to discern your call to this work. Pastoral leaders are invited to encourage ruling elders in their congregation to nominate themselves. Campus Ministers and those working with young adults: we need to nominate a Young Adult Advisory Delegate. **October 1 is the deadline for applications.**

Nomination forms and a GA226 Fact Sheet may be found at the following webaddress:
<https://www.salempresbytery.org/ga-2024>

David Vaughan
Stated Clerk
statedclerk@salempresbytery.org

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.

2022 Special Offerings Summary

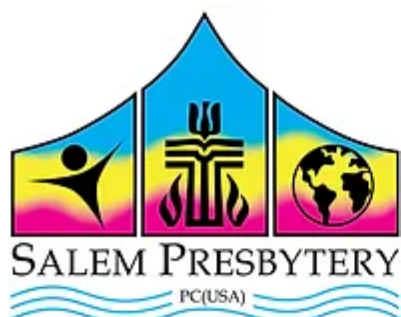
(if a church is not listed, there were no traceable gifts received)

	<u>Christmas Joy</u>	<u>One Great Hour of Sharing</u>	<u>Pentecost</u>	<u>Peace & Global Witness</u>	<u>Pby Giving Catalog</u>
Allen Temple	✓	✓			
Bethel		✓	✓	✓	
Bethesda, Statesville		✓	✓	✓	
Calvary, Statesville	✓	✓	✓		
Chapel in Pines	✓	✓	✓		✓
Clemmons	✓	✓	✓	✓	✓
Community in Christ, PC	✓	✓	✓	✓	
Concord		✓			
Danbury		✓			
Dellabrook	✓	✓			
Elkin	✓	✓	✓		
Faith	✓				
Fellowship	✓	✓	✓	✓	
Fieldstone		✓			
First, Asheboro					✓
First, Boone			✓		
First, Burlington	✓	✓	✓	✓	✓
First, Greensboro		✓	✓		✓
First, High Point	✓	✓	✓		✓
First, Lexington	✓	✓			
First, Mocksville	✓	✓			
First, Mount Airy					✓
First, Pilot Mountain					
First, Reidsville	✓	✓	✓	✓	✓
First, Salisbury		✓			
First, Statesville					✓
First, Thomasville		✓			
Flat Rock	✓	✓			
Forest Hills		✓			
Francisco	✓				
Freedom	✓	✓	✓	✓	
Glenwood		✓			✓
Grace					✓
Graham	✓				
Greenwood		✓			
Griers		✓			
Guilford Park	✓	✓	✓	✓	✓
Gulf	✓				
Gulf	✓				
Hawfields		✓			
Highland	✓	✓	✓	✓	✓
Hills	✓				✓
Jamestown					✓
John Calvin	✓	✓	✓		✓

2022 Special Offerings Summary

(if a church is not listed, there were no traceable gifts received)

	<u>Christmas Joy</u>	<u>One Great Hour of Sharing</u>	<u>Pentecost</u>	<u>Peace & Global Witness</u>	<u>Pby Giving Catalog</u>
Lloyd		✓			
Logan	✓	✓		✓	
Mount Jefferson	✓	✓			
Mount Tabor	✓	✓	✓		
Mount Vernon Springs	✓	✓		✓	
New Creation		✓	✓	✓	✓
New Hope		✓			
North Wilkesboro	✓	✓		✓	
Oak Ridge		✓			
Parkway	✓	✓			
Pine Hall	✓				
Pittsboro	✓	✓			✓
Pleasant Grove	✓				
Prospect	✓	✓			
Reid Memorial		✓			
Rumple Memorial	✓	✓	✓	✓	
Second, Lexington			✓		
Sedgefield		✓			
Shallowford	✓	✓	✓		
Shiloh, Statesville	✓				
Siler City	✓				
Sparta	✓	✓			
Spencer	✓	✓			
Springwood	✓	✓			✓
St. Andrews	✓	✓			✓
St. James	✓	✓	✓	✓	✓
St. Paul, Greensboro					
St. Paul, High Point	✓	✓		✓	
Starmount				✓	✓
Stoney Creek	✓	✓			
Taylorsville	✓	✓			✓
Third Creek	✓	✓			
Thyatira		✓			✓
Trinity, Salisbury	✓	✓		✓	
Trinity, Winston-Salem	✓	✓		✓	
Wesminster		✓			



Salem Presbytery Innovation *Grant Application*

Grant Application Checklist:

- General Information Form
- Supporting Documentation as needed
 - Budget Information (including bids and research as needed)
 - Funding Plans
 - Initiative plans
 - Timeline of Initiative
- Church Empowerment Assessment **(for Uninstalled Ministries only)**

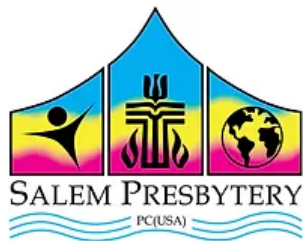
Grant Guidelines:

- This grant is meant to fund a new initiative that promotes vitality and is sustainable within your ministry. It is NOT to be used to fund capital/building improvements, unless capital improvements are an essential part of the new initiative.
- Grants can be used to re-vision and re-invent an existing ministry.
- Be creative! Think with a broad perspective. Dream beyond what you have!
- Grants can be a one-time amount or can be given in payments over a set amount of time depending on the needs of your ministry's initiative. Grant cycles will be determined on a case-by-case basis.
- Grants can be used to support Cooperative Congregations or Churches coming together for a coordinated effort.

If chosen as a grant recipient, your ministry can expect to:

- Be excited! Dream! Be asked about your spiritual discernment for this request.
- Receive a liaison from Salem Presbytery's Church Growth and Transformation committee (CGAT) for support; Identify one liaison from your ministry to work directly and be the main contact for CGA.
- Welcome and expect regular check-ins from your CGAT liaison.
- Share updates with CGAT quarterly throughout the determined grant cycle.

If you have any questions, please contact Liz Troyer at pastorliz@concordpreschurch.com or Nicole Richardson pastornicole@foresthillshighpoint.com



Salem Presbytery

Innovation *Grant Application*

GENERAL INFORMATION

CHURCH(ES)/ORGANIZATION(S): _____

DATE SESSION APPROVED APPLICATION SUBMISSION: _____ CONTACT NAME: _____

CONTACT PHONE: _____ CONTACT EMAIL: _____

ADDRESS: _____

SPECIFIC PURPOSE OF GRANT:

OVERVIEW OF PROPOSED INITIATIVE AND HOW GRANT WOULD ASSIST IN GROWTH AND TRANSFORMATION OF YOUR CONGREGATION(S)/ORGANIZATION(S): (ATTACH ADDITIONAL PAGES AS NEEDED)

FUNDING

AMOUNT REQUESTED: \$ _____

ONE TIME AMOUNT [] MULTIPLE DISBURSEMENTS []

IF REQUESTING A ONE-TIME AMOUNT, PLEASE DESCRIBE AND PROVIDE A DETAILED TIMELINE FOR YOUR INITIATIVE. (ATTACH ADDITIONAL PAGES AS NEEDED)

IF REQUESTING MULTIPLE DISBURSEMENTS, PLEASE DESCRIBE AND PROVIDE DETAILS REGARDING HOW THE FUNDING WILL BE DISPERSED. INCLUDE A DETAILED TIMELINE OF YOUR INITIATIVE. (ATTACH ADDITIONAL PAGES AS NEEDED)

FUNDING (CONTINUED)

1. PLEASE ATTACH DOCUMENTATION SHOWING THE OVERALL BUDGET OF YOUR CONGREGATION(S)/ORGANIZATION(S).
2. PLEASE ATTACH DOCUMENTATION EXPLAINING THE BUDGET OF YOUR PROPOSED INITIATIVE. BE SURE TO INCLUDE HOW YOUR CHURCH(ES)/ORGANIZATION(S) ARE PARTICIPATING IN THE FUNDING, AS WELL AS HOW THE FULL INITIATIVE WILL BE FUNDED. FOR LARGE PURCHASES OF SUPPLIES OR EQUIPMENT, PLEASE INCLUDE THE 2-3 BIDS TO SHOW DUE DILIGENCE.
3. IF YOU HAVE OTHER FUNDING PARTNERS FOR THE PROPOSED INITIATIVE, ATTACH DOCUMENTATION OF THOSE SOURCES, INCLUDING SPECIFIC AMOUNTS AND HOW THAT FUNDING IS DISPERSED.

INITIATIVE PROPOSAL

DESCRIBE THE INITIATIVE IN DETAIL AND HOW IT TIES TO THE MISSION OF YOUR CHURCH(ES)/ORGANIZATION(S):
(ATTACH ADDITIONAL PAGES AS NEEDED)

WHO IS LEADING THIS INITIATIVE? HOW WILL THIS INITIATIVE BE MAINTAINED AND SUSTAINED? WHO ARE YOUR KEY PARTICIPANTS? WHO IS YOUR TARGET AUDIENCE?

PLEASE IDENTIFY YOUR THREE MOST IMPORTANT GOALS/OBJECTIVES, THEIR EXPECTED OUTCOMES, AND HOW YOU WILL MEASURE THOSE OUTCOMES.

- 1.
- 2.
- 3.

HOW WILL THIS INITIATIVE BE CONNECTED TO AND SUPPORTED BY YOUR CONGREGATION(S)/ORGANIZATION(S)?

HOW WILL YOU MEASURE SUCCESS? PLEASE INCLUDE SPECIFIC BENCHMARKS AND TARGET DATES.

HOW DOES THIS INITIATIVE ENHANCE OR REFLECT THE MARKS OF A VITAL CONGREGATION? CHOOSE UP TO TWO MARKS OF THE SEVEN. (LIFELONG DISCIPLESHIP FORMATION, INTENTIONAL AUTHENTIC EVANGELISM, OUTWARD FOCUS, EMPOWERING SERVANT LEADERSHIP, SPIRIT INSPIRED WORSHIP, CARING RELATIONSHIPS, ECCLESIAL HEALTH) MORE INFORMATION CAN BE FOUND HERE: [HTTPS://WWW.SALEMPRESBYTERY.ORG/ABOUT-3](https://www.salempresbytery.org/about-3)

AT THE END OF YOUR INITIATIVE'S GRANT CYCLE, WHERE DO YOU ENVISION YOUR CONGREGATION(S)/ORGANIZATION(S) BEING?

**PLEASE ATTACH ANY OTHER SUPPORTING DOCUMENTATION THAT WOULD HELP CGAT UNDERSTAND THE INITIATIVE AND ITS INTENDED IMPACT, AS WELL AS HOW THIS GRANT WOULD BE USED.

NORTH CAROLINA COUNCIL OF CHURCHES

With 18 denominations representing over 6,200 congregations in North Carolina, the Council provides incarnational evidence of Christian Unity. By creating unity without expecting uniformity, member bodies collaborate on matters that contribute to the flourishing of God's creation. We are grateful to Salem Presbytery for their support and for the leadership on our Governing Board provided by the Rev. Frank Dew of Salem Presbytery, Greensboro, N.C.

Currently, some of our priority areas include:

- **Gun Violence Prevention** advocacy focuses on telling the truth about gun violence in our country. We know the majority of gun deaths are suicides; the next highest number is homicides, usually among people who know each other or who are related to one another. Our work is to help people understand how guns end up in places that create great harm and what each of us can do to make all of us safer. For more information, contact jennifer@ncchurches.org.
- **Capital Punishment Abolition** has long been a priority for the Council. With our allies from N.C. Coalition for Alternatives to the Death Penalty we are focused on adding North Carolina to the list of states who no longer allow this arbitrary and retributive practice. For more information, contact info@ncchurches.org.
- **Cash Bail Reform** is a part of our criminal justice system coming under the microscope for its unfair application. It is also a misunderstood piece of the justice system, making it harder to reform. The Council has assembled a team of representatives from several of our member denominations to help educate all of us about Cash Bail Reform and advocate for better practices. For more information or to join the team, contact info@ncchurches.org.
- **Confederate Monument Removal**. Related to the above, but with its own emphasis, the Council has joined the work of the N.C. Commission on Racial and Ethnic Disparities in Criminal Justice in their effort to move confederate monuments from courthouse lawns. If you live in a county currently working on such an effort or would like to begin leading such an effort, please contact: info@ncchurches.org.
- **Eco-Justice Connection (EJC)**. This multi-faith program area focuses on environmental and climate justice, with an emphasis on "advocating with compassion." A keystone initiative of EJC is NC Interfaith Power & Light. EJC's program mission is to educate, inspire, and mobilize people of faith and conscience to act on climate change as a moral imperative. For more information, contact susannah@ncchurches.org.
- **Partners in Health and Wholeness (PHW)** provides tools to help faith communities form healthy habits by supporting congregation-based health ministries with resources and mini-grants. Other PHW focus areas include mental health, substance use disorder, and issues related to healthy aging. For more information, contact phwinfo@ncchurches.org.
- **The Opioid Crisis** educates faith leaders about compassionate responses to these growing health concerns and opportunities to reduce the associated stigmas. We provide avenues to engage the overdose crisis by connecting congregations to resources in their communities. If you would like to host an event or learn more about this project, contact phwinfor@ncchurches.org.

Over the course of this year, the Governing Board approved the following policy statements which can be found on our website along with other statements from previous years:

- Resolution on Reproductive Health (September 13, 2022)
- A Resolution to Change the Cash Bail Bond System (August 8, 2022)
- Tribute to the Life of the Reverend Dr. T. Anthony Spearman (July 21, 2022)
- Statement Condemning Violence Against our Jewish Neighbors (January 24, 2022)

We craft these statements in keeping with our interpretation of the prophetic witness of the Old Testament and the gospel message of the New Testament.

Currently, other areas of emphasis include living wage and paid family leave endorsement, death penalty abolition, cash bail reform, fair courts advocacy, Medicaid expansion, and redistricting reform. Resources are available online and our staff is available to help your congregation address any of the myriad concerns that arise in our contemporary setting. If you have any questions or are interested in more information, please contact us at info@ncchurches.org, or call our office at 919-828-6501.

Denominational members include Alliance of Baptists · African Methodist Episcopal Church · African Methodist Episcopal Zion Church · Christian Methodist Episcopal · Christian Church (Disciples of Christ) · Episcopal Church · Evangelical Lutheran Church in America · General Baptist State Convention · Metropolitan Community Churches · Mennonite Church USA · Moravian Church in America · Presbyterian Church (USA) · Reformed Church in America · Reformed Churches of God in Christ, International · Religious Society of Friends · United Church of Christ · Unity Fellowship Church Movement · United Methodist Church.

September 9, 2023

139th meeting of

Salem Presbytery

COM Task Force on Examinations

Rev. Travis Milam, Moderator

For information:

The Examinations Task Force has successfully examined the following for service in Salem Presbytery.

Faith Journey

Richard Collier

For the first 34 years of my life, I was a Christian. The next 38 years have seen me as a Presbyterian. To God Be the Glory!

I was born to Christian parents who attended First Christian Church (Disciples of Christ) in Beckley, WV. We were always involved in everything going on at the church. Some of my earliest memories are of church. Church in the 50s was the center of life in the south and this was certainly the case for FCC Beckley... we were on Court House Square and across the street from the Greyhound Bus Station. Our Sunday morning worship service was attended by about 250 congregants and Sunday School before worship saw up to 500 attendees! My father helped teach the very large Men's Class, taught bible in the Chapel and served as an Elder, and Mom was very involved with the Friendship SS Class and a Ladies Circle group.

Nearly every year the church had a week of services, revival services as such. Often there would be a special guest speaker and the one I remember best was a gentleman who delivered the message while his wife crafted a beautiful painting. I seem to remember that at the end of the message, the painting would be tied to the topic and someone in the congregation would take the painting home. It was during one of these services that I came forward as an almost 10-year-old and made my confession of faith and was baptized on May 7, 1961 by Dr. A. H. Wilson. It was about that same time that I was part of Madeline Vaughan's Sunday School Class and she was truly a wonderful influence on my life. I can still remember her portrayal using a felt board of Joseph being thrown into that pit with his multicolored coat. Wonderful memories.

I was always very involved in the youth programs at FCC... Chi Rho for Junior High and CYF (Christian Youth Fellowship) for Senior High. We had programs every Sunday evening and Summer Camps each year... I never missed – these were the highlights of my summer. One summer, because of a sizable donation to the church, a large group of youth and advisors traveled to London, Paris, Brussels, and Amsterdam. To put it all in perspective and within a time frame, when I was in CYF, we had a "liturgical dance group" made up of the 15 or 20 youth group members who performed at the various churches in our district. The movements interpreted recorded versions of "The Lord's Prayer" and "I'd Like to Teach the World to Sing" (from the Coke commercial).

Following High School, I attended college at West Virginia Institute of Technology in Montgomery WV, a little over an hour's drive from home. Although I was in the WVIT Golden Bear Marching Band, I never spent a weekend at college... always coming home for the weekend, attending church and singing in the Chancel Choir. After college graduation in 1974, with a degree in Mechanical Engineering, I was married and we settled down in Beckley. After a couple of years, our Church Choir Director moved on and I was asked by the church to assume that role. I did so and continued to do so until we left WV for NC in 1985.

Also following college graduation and marriage, my wife and I spent time sponsoring youth group and teaching the young adult Sunday School Class, the Disciples Class. I was also a Church Deacon, then Elder, served on the church General Board, and also was a representative to the Regional Board (our

then Elder, served on the church General Board, and also was a representative to the Regional Board (our Presbytery). We never thought we would leave Beckley, but the Lord closed and opened doors to make our way to North Wilkesboro NC in 1985. After searching for a church home (there were no Disciple of Christ churches in our county), we felt comfortable in North Wilkesboro Presbyterian Church, so, along with our two young sons, two and six, we joined with this congregation. We immediately became very involved, and I was elected an Elder and Clerk of Session several times, serving on an early Long Range Planning Committee, singing in the Choir, teaching the young adult Barksdale SS Class for nearly 35 years (most of it without an assistant), leading several church committees, chairing a Pastor Nominating Committee and a DCE Search Committee, and attending Presbytery and a Synod meeting as NWPC and Salem Presbytery representatives. All of this was while also having two sons very involved in youth groups, Massanetta and Montreat planning groups and leadership.

About 8 years ago, I felt a calling to consider becoming a Lay Minister. I had two strong mentors in Gordon Finley and Sid Crunk who had gone through the Salem Presbytery program and served at Glendale Springs Presbyterian Church. I was discouraged at that time as Salem Presbytery no longer had their program and I was told there was no need at that time. About three and a half years ago, our minister and an elder attended a Presbytery Meeting where the need was once again stated and they came back to North Wilkesboro and told me I should consider the program again. The mention of it quickened my spirit once again and I learned of the Christian Leadership (CRE) program in the Presbytery of Western NC... I soon enrolled and went through their two-year program. I followed that with an internship at NWPC, completing it last May. I am now finalizing the steps necessary to allow me to serve as Pulpit Supply in other churches and, if the Lord leads me there, to consider Lay Ministry in a congregation.

To God Be the Glory!

Statement of Faith

Richard Collier

I believe in God, the Father Almighty, creator of all things that were created. I believe fully that God is Omnipotent, all powerful; Omnipresent, all present; Omniscient, all knowing; and Omni temporal, apart from time constraints. Only God's Grace, extended to humanity through the suffering, death, resurrection and ascension of God's Son, Jesus Christ can sustain and ultimately save us!

I believe in Jesus Christ, the only Son of God, and that He was born of the Virgin Mary through the Holy Spirit, lived a perfect life and then suffered under Pontius Pilot, who had Him crucified on a cruel cross. Jesus' presence physically in our world and His resurrection enable our hope of dwelling in Heaven with God for all eternity. Jesus was fully human and fully God. Jesus fulfilled the Old Testament scriptures but was not recognized by the Jewish community as their Messiah, or Anointed One, because while He preached Love, they were looking for a Military Messiah to restore them to the place of dominance they had experienced under Jesus' ancestor, King David. Jesus' teachings and miracles taught and showed us that we should live and treat others with love. He was betrayed by His disciple Judas, was stricken and afflicted under His Roman captors, and then hung on a cross where He suffered, bled and died, not for anything He had done, but as the sacrifice and substitution for human sin, our rejection of God. Jesus rose on the third day, defeating Satan's most powerful weapon, death, and then walked again among His Disciples and followers for 40 days, giving them final instruction and insight into Himself and His Father. He then ascended into Heaven where He is seated on the right hand of the Father Almighty, where He makes intercession for the Saints. The Word tells us that He will come again to judge the living and the dead.

I believe in the Holy Spirit, the third person of the holy Trinity. Fifty days after Jesus' Resurrection, on Pentecost, the Holy Spirit descended upon the Disciples and Believers in Jesus. This same Holy Spirit dwells in the hearts of all believers today, guiding us and showing us what the Father's Will is for us... showing us right from wrong, if we but listen. The Holy Spirit guides us in our understanding of scripture when we pray for His inspiration and wisdom, to understand that these are the Words of our Creator speaking to us. Jesus taught His Disciples that He needed to ascend to Heaven so that the Holy Spirit might transcend upon them and empower them.

I believe in the Trinity. In the beginning when God was creating all things, Jesus Christ and the Holy Spirit were with Him, as His Word tells us. These three distinct individuals make up what we refer to as the Trinity. **God** sent His **Son** that the world thru Him might be saved from their rejection of God, and the **Holy Spirit** could act within believers' lives.

I believe in the Church of which Jesus is the Head. Through Jesus' death, burial, resurrection and ascension, the Church was founded when the Holy Spirit came down on the believers gathered on Pentecost. The universal Church is not just a particular body or denomination of believers, but is made up of all believers and the saints who have gone on before us. The local church is where Christians learn and share their Love and work in Jesus' name to help all the people in our world.

I believe in the Holy Scriptures, Old and New Testaments. I believe it is the infallible and inspired Word of God provided by the Holy Spirit to the various authors from Genesis through Revelation for study and proclamation by all believers. As someone has said, I believe everything in the Bible is true and most of it actually happened (as written).

I believe in Holy Communion and Baptism as the only sacraments established by our Lord, Jesus Christ. The Sacraments were created as outward symbols of the grace given to us by our Lord. Holy Communion enables us to remember the death and resurrection of Jesus, using the Words spoken to His Disciples at the meal as they shared the bread before His betrayal, death and Resurrection... Do this in Remembrance of Me. And when sharing the cup Christ stated a new covenant in His blood, which was poured out for His Disciples, and us. Baptism reminds us of the Lords' Baptism done by John the Baptist in the Jordan River, when Jesus' Father in Heaven spoke His approval of what Jesus was beginning with His Ministry here on earth. When believers are baptized, we enter into His Baptism as a sign of our confession of Faith in Him, and the Church agrees to participate in the spiritual nourishing of the one baptized.

Faith Journey

John ("Jack") Donovan

My spiritual journey started with joy in a faithful, loving and beloved family and neighbors. Thereafter, it continued with obedience to catechism faith, then with wayward searching, then meditative discernment, then contemplative prayer, then loving God and caring for neighbor and self as Jesus showed.

My faith journey started with a deep sense of peace and belonging, due to the caring and kind goodness of my parents, their siblings' families, and our neighbors. In them I trusted life. A marker of this was my third Christmas Eve evening: my parents and I were sitting in front of our Christmas manger scene, my baby brother asleep in his crib, and the baby Jesus in his crèche surrounded by representatives of the Creator and all creation- and I somehow knew that was us.

As a young Roman Catholic I was expected by my family and our church to absorb Christian doctrine as authorized in the Church catechism. Every Friday night we ate fish per the Vatican. Every Saturday I memorized doctrine for the next morning's Sunday School class with the nuns. One Saturday per month I strove to examine life to see if I had anything to confess. My ardor was gentled by my extended family, which did not hold with the extremes of Church authority - for example, on birth control, consigning unbaptized babies to Limbo, or emphasizing a fiery hell over a caring, forgiving God.

My last summer in college was spent with a few classmates building adobe houses for impoverished indigenous families in Mexico City's barrios. Such work is Christ's way, said the organizing priests. Each of us lived nights and weekends with extremely wealthy families, arranged by the priests. Spending time with them, then with the barrio families, and often with the suffering images of Christ in the Mexican cathedrals gradually brought epiphanies. All was not right or well - not even in the Church - yet.

After college, I was a Peace Corps teacher in Micronesia, a USAID refugee worker in Vietnam, and a Community Action Agency worker in Boston's struggling neighborhoods. Over this time I began to discover there was a great deal about life and the human spirit that I needed, and wanted, to learn.

I tried many denominations over time, but could not find one for my needs – one that seemed to have a path with God amongst God’s people and God’s creation. Finally, I settled on a Unitarian church that let me explore my questions widely. Judaism taught me covenant and community. Buddhism taught me awareness, reflection, and intention. Hinduism taught me the presence and beauty of God. Systems analysis taught me interconnectedness and complexity. Neuroscience taught me discernment and resilience. Psychology taught me life’s developmental nature. Fiction-writing taught me narrative. Marriage to a Presbyterian (USA) minister and parenting our children taught me that all the above is found in the being and life and parables of Jesus. And so I follow him as best I can, for my salvation and the world’s.

To pass that on is why I have had joy in serving Presbyterian congregations and believe that such a vocation points to the glory of God.

Statement of Faith

John ("Jack") Donovan

I believe in God as source of grace and truth and as creator of heaven and earth, I believe it is this God whom Jesus called our Father and whose world, when sought in accord with the way of Christ, ends all anxiety and provides all that our bodies need and all that our souls hope for. I believe it is God who by grace gives us life and restores us when we are weakened by uncovenantal waywardness in ourselves and our world.

I believe in Christ Jesus, fully God, fully human - one with God and one with us. I believe it is Christ who shows us God’s truth and way and life, which continually re-open and restore the world with the power of grace. I believe Christ calls us into relationship with himself and therein with God. I believe our developmental needs, materialistic values, and difficulties in life cause us to lose touch with God’s grace and truth and to lose track of God’s gracious way by which are blessed our souls and our world. I believe Christ calls us - by his being, words, and deeds - to understand and do God’s will by loving and caring for God and one another with our whole heart, soul, mind and strength, as God has always loved us.

I believe the way of God’s grace and truth is revealed by Jesus in the gospels and that this revelation provides sufficient instruction in faith and spirit for us to continually return to God and care for all. I believe Jesus’ revelation is anticipated and supported throughout the scriptures from Genesis on.

I believe in God the Holy Spirit as bringer and renewer of life. I believe that the Spirit proceeds through the eons and generations from the beginning, bearing into our souls the grace by which we are created and grow and by which we come to seek and experience God. I believe the Spirit provides us with the strength of heart, mind, soul, and body to live, to heal, to find God in Christ and cosmos, and to be in communion with Christ in God’s world.

I believe the Church is a community for all humankind in all its diversity. I believe the Church is the body of Christ – that is, his instrument of witness to spread his ways of grace for healing souls and glorifying God. I am devoted to the Reformed and reforming Church as a tradition that helps the generations become aware of the Gospel of Jesus and strives to demonstrate how to live together in inspiring covenant and nourishing communion.

In the sacraments I experience the signs of God’s grace and truth poured out for us. By Baptism I believe we are shown Christ’s universal welcome into the communal life of grace and truth. By Communion I believe we are shown God’s provision of grace and truth for all our needs for all our lives.

Rev. Amanda Anderson and Rev. John Johnson, Co-Moderators

RECOGNIZING CERTIFIED CHRISTIAN EDUCATOR CHARLOTTE ALLBRIGHT TO SPEAK ABOUT THE CHRISTIAN EDUCATION ASSOCIATE PROGRAM

I. COMMISSION ACTION REPORTED FOR THE INFORMATION OF PRESBYTERY

A. RENEWING A CONTRACT WITH AN INTERIM PASTOR/TRANSITIONAL MINISTER

Concurred with the Session of John Calvin Presbyterian Church, Salisbury, North Carolina, in renewing the Interim/Transitional contract with the **Reverend Lisa Mullen** for a period of 12 months beginning June 1, 2023.

B. SECURING A CONTRACT WITH AN INTERIM PASTOR/TRANSITIONAL MINISTER

Concurred with the Session of Shiloh Presbyterian Church, Burlington North Carolina, in securing the contract with the **Reverend Kevin Conley** as Transitional Pastor for a period of twelve months beginning July 1, 2023.

C. SECURING A STATED SUPPLY

Concurred with the Session of Shallowford Presbyterian Church, Lewisville, North Carolina, in securing a Stated Supply contract with the **Reverend Jeff Sockwell** for a period of twelve months beginning July 1, 2023.

Concurred with the Session of Westminster Presbyterian Church, Greensboro, North Carolina, in securing a Stated Supply contract with Candidate **Taylor Austin** for a period of six months beginning June 21, 2023.

D. STATED SUPPLY RENEWAL

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 12 months beginning April 22, 2023.

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 12 months beginning April 22, 2023.

Concurred with the Session of Flat Rock Presbyterian Church, Mt. Airy, North Carolina, in renewing the Supply contract with the **Ruling Elder G. Wilborn Rives** for a period of 12 months beginning July 1, 2023.

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, 2023.

Concurred with the Session of Grace Presbyterian Church, Winston-Salem, North Carolina, in renewing the Stated Supply contract with **Dr. Pamela Mitchell** for a period of one year beginning July 5, 2023.

E. SABBATICAL PLAN APPROVAL

That the sabbatical plan for **Rev. Dr. Randy Kirby** was approved for August-October 2024.

F. SECURING A PARISH ASSOCIATE AGREEMENT

Concurred with the Session of First Presbyterian Church, Burlington, North Carolina, in securing a Parish Associate Agreement with the **Reverend John W. Johnson** for a period of six months beginning August 1, 2023.

II. COMMISSION ACTIONS TAKEN ON BEHALF OF PRESBYTERY

A. MODERATOR OF SESSION

That **CRE Rachael Brooks** was appointed Moderator of Session for **Hills Presbyterian Church, Pilot Mountain**, North Carolina.

That **Rev. Jon Martin** was appointed Moderator of Session for **Shady Side Presbyterian Church, Lexington**, North Carolina.

That **Rev. Suzanne Shafer-Coates** was appointed Moderator of Session for **Glenwood Presbyterian Church, Greensboro**, North Carolina.

That **Reverend Larry Summey** was appointed Moderator of Session for **Franklin Presbyterian Church, Salisbury**, North Carolina.

That **Reverend Jodi Ligan** was appointed Moderator of Session for **Bixby Presbyterian Church, Advance**, North Carolina.

That the **Reverend R.C. Griffin** was appointed Moderator of Session for **Sparta Presbyterian Church, Sparta**, North Carolina.

B. PULPIT SUPPLY LIST

Added the **Reverend Sandra Greene** to the pulpit supply list.

Added the **Reverend Steve Scott**, member of Charlotte Presbytery, to the pulpit supply list.

Added **RE Richard Collier** (CRE Candidate, Ready to Receive a Commission) to the pulpit supply list.

Added RE Jack **Donovan** (CRE Candidate, Ready to Receive a Commission) to the pulpit supply list.

Added the **Reverend Bill Hoyle** to the pulpit supply list.

C. COMMISSIONED RULING ELDERS/LAY PASTORS (RENEWAL)

Concurred with the Session of **Glendale Springs Presbyterian Church**, Glendale Springs, North Carolina, in renewing the contract of **Sid Crunk** to serve as their Commissioned Ruling Elder– Lay Pastor for a period of one year beginning May 1, 2023.

Concurred with the Session of **Bethany Presbyterian Church**, Statesville, 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 July 1, 2023.

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 January 31, 2023.

D. MINISTER TRANSFERRING TO SALEM PRESBYTERY

That the **Reverend Changwon Seo** was received by Salem Presbytery effective December 4, 2022 as a Member-at-Large.

E. MINISTER TRANSFERRING OUT OF SALEM PRESBYTERY

That the **Reverend Jo Nygard Owens** was transferred to **Presbytery of Western Reserve** effective July 24, 2023.

That the **Reverend Lee Zehmer** was transferred to **Presbytery of the James** effective May 11, 2023.

That the **Reverend Taylor Barner** was transferred to **Scioto Valley Presbytery** July 31, 2023.

F. DISSOLUTION OF PASTORAL RELATIONSHIPS WHERE BOTH PARTIES AGREE

Dissolved the Pastoral relationship between the **Reverend Frank Wyche** and **Sparta Presbyterian Church**, Sparta, North Carolina, effective August 15, 2023.

Dissolved the Pastoral relationship between the **Reverend Taylor Barner** and **First Presbyterian Church, Burlington**, North Carolina, effective July 31, 2023.

G. REQUEST TO WAIVE REQUIREMENTS

Concurred with the Session of Bethel Presbyterian Church, McLeansville, North Carolina, in their request to waive the requirement for limitations of service on the Session.

H. REQUEST TO SERVE COMMUNION

That Elders **Sandra Thomas, Reginald McNeill, and Carol Wilson** were authorized by the Executive Council, acting on behalf of Salem Presbytery, to serve the Lord's Supper at Grace Presbyterian Church for a period of one year, beginning June 15, 2023. This item was approved by the Executive Council on June 15, 2023.

III. RECOMMENDATIONS FOR THE ACTION OF PRESBYTERY

A. REQUEST FOR HONORABLE RETIREMENT

That the **Reverend John Elam** be granted the status of Honorably Retired effective July 31, 2023.

That the Reverend **Sandra Greene** be granted the status of Honorably Retired effective May 25, 2023.

That the **Reverend Vicki Jones Johnson** be granted the status of Honorably Retired effective July 18, 2023.

That the **Reverend Mark Sinnett** be granted the status of Honorably Retired effective August 1, 2023.

That the **Reverend Barbara Smith** be granted the status of Honorably Retired effective October 31, 2023.

That the **Reverend Frank Wyche** be granted the status of Honorably Retired effective August 15, 2023.

B. SERVICE OF RETIREMENT

That Salem Presbytery recognize the **Reverend John Elam, Reverend Sandra Greene, Reverend Vicki Jones Johnson, Reverend Mark Sinnett, Reverend Barbara Smith, Reverend Frank Wyche**, with a service of Retirement.

C. REQUEST FOR CLP/CRE TO ADMINISTER SACRAMENTS AND MODERATE SESSIONS

That Commissioned Ruling Elder **Rainey Ratchford** be authorized by Salem Presbytery to administer the Sacraments and moderate sessions in the congregations of Parish E in Salem Presbytery for one year, beginning June 20, 2023.

D. SECURING A COMMISSIONED RULING ELDER/LAY PASTOR

Concurred with the Session of **Second Presbyterian Church, Salisbury**, North Carolina in securing the contract of **James Harley** to serve as their Commissioned Ruling Elder-Lay Pastor for a period of twelve months beginning June 1, 2023.

E. MINIMUM COMPENSATION STANDARDS FOR 2024 (Felicia Stewart Hoyle)

That Salem Presbytery adopt the attached changes in the minimum compensation of Ministers of Word and Sacrament (both installed and non-installed), Commissioned Ruling Elders, and Certified Christian Educators, for 2024.

**2024 MINIMUM ANNUAL COMPENSATION INSTALLED MINISTERS
OF THE WORD AND SACRAMENT**

Salary: Full-time (Part-time is based on a percentage of full time	\$35,724.72
Housing Allowance (or free use of manse including utilities) <i>(Note: if given a housing allowance, it must be specified in writing and recorded in the minutes of the Congregational Meeting that approves the Terms of Call.)</i>	\$11,066.87
Auto Reimbursement: (This means that all business miles approved by the church's treasurer are to be reimbursed at the current Federal Allowable Rate)	Provided
The church shall include supplemental income to the Pastor for ½ of Social Security costs. As the Pastor is considered self-employed by the government, the Pastor is responsible for paying 100% of this cost.	
Board of Pensions	
Pension & Disability Dues:	Provided
Medical Dues:	*Provided
(Use BOP Dues Calculator at www.pensions.org)	
Continuing Education and/or Book Reimbursement It is recommended that this time be used creatively and with flexibility.	\$1,500
Vacation:	4 weeks
Study Leave:	2 weeks
Family Leave (with full pay) includes but is not limited to:	12 weeks
<ul style="list-style-type: none"> • Leave to accommodate the birth, foster placement, or adoption of a child; • Leave to provide care to an ill or disabled family member; • Leave to heal following a loss or tragic event. 	
Days off per week	2 days
Moving (to the field) expense reimbursement	Provided
Triennial Boundary Training Expense	Provided

If the ministers are provided with a manse in which to live, the churches to which such ministers are called are encouraged to establish an equity allowance for the minister.

In the seventh year of service, the congregation is expected to provide for a three-month Clergy/Educator Renewal Leave (Sabbatical), continuing the salary and benefits for that period, and providing for supply in the educator's absence. Congregations unable to provide this leave shall consult with the Commission on Ministry.

These figures do not include the cost of someone to fill the pulpit when the pastor is away, or the cost of Worker's Compensation Insurance, or other similar expenses.

For a thorough explanation of the elements of terms of call, please refer to [Understanding Terms of Call](#).

PLEASE NOTE: AT THE SEPTEMBER MEETING OF SALEM PRESBYTERY, THE PRESBYTERY APPROVED RECOMMENDING A 3% INCREASE IN COMPENSATION.

Updated 09/2023

2024 COMMISSIONED RULING ELDERS MINIMUM COMPENSATION

Salary:	\$37,433.27
(based on 80% of the minimum annual compensation for full-time installed Ministers of Word and Sacrament	(\$719.87/week divided by number contracted hours)

In addition, please add \$100 for every year of service, up to ten (10) years.

Vacation	4 weeks
(Four (4) weeks commensurate with the work week, including four (4) Sundays	

For a thorough explanation of the elements of terms of call, please refer to [Understanding Terms of Call](#).

PLEASE NOTE: AT THE SEPTEMBER MEETING OF SALEM PRESBYTERY, THE PRESBYTERY APPROVED RECOMMENDING A 3% INCREASE IN COMPENSATION.

Updated 09/2023

2024 MINIMUM ANNUAL COMPENSATION PART-TIME MINISTERS OF THE WORD AND SACRAMENT NOT IN INSTALLED POSITIONS

Salary: Compensation is to be calculated at a percentage of the full-time minimum of \$46,791.59

¾ time:	\$35,093.68
½ time:	\$23,395.79
¼ time:	\$11,697.89

Housing Allowance: A portion of the above compensation may be designated as “Housing Allowance” per IRS rules.

Vacation: Four (4) weeks commensurate with the work week, including four (4) Sundays

Part-time workers (less than 20 hours) are not eligible for Pension and Medical participation offered by the Board of Pensions PCUSA. However, employing organizations may offer eligible BOP products to eligible employees, and should they choose, provide some or all of the cost of the product. See www.pensions.org.

Auto Reimbursement: Provided
(This means that all business miles approved by the church’s treasurer are to be reimbursed at the current Federal Allowable Rate)

The church shall include supplemental income to the Pastor for ½ of Social Security costs. As the Pastor is considered self-employed by the government, the Pastor is responsible for paying 100% of this cost.

In the seventh year of service, the congregation is expected to provide for a three-month Clergy/Educator Renewal Leave (Sabbatical), continuing the salary and benefits for that period, and providing for supply in the educator’s absence. Congregations unable to provide this leave shall consult with the Commission on Ministry.

For a thorough explanation of the elements of terms of call, please refer to [Understanding Terms of Call](#).

**PLEASE NOTE: AT THE SEPTEMBER MEETING OF SALEM PRESBYTERY, THE PRESBYTERY APPROVED
RECOMMENDING A 3% INCREASE IN COMPENSATION.**

Updated 09/2023

2024 MINIMUM ANNUAL COMPENSATION CERTIFIED CHRISTIAN EDUCATORS

Salary:	\$46,791.59
Auto Reimbursement: (This means that all business miles approved by the church's treasurer are to be reimbursed at the current Federal Allowable Rate)	Provided
Board of Pensions	
Pension & Disability Dues:	Provided
Medical Dues:	*Provided
(Use BOP Dues Calculator at www.pensions.org)	
Professional Development: It is recommended that this time be used creatively and with flexibility.	\$1,500
Vacation:	4 weeks
Study Leave:	2 weeks
Family Leave (with full pay) includes but is not limited to:	12 weeks
<ul style="list-style-type: none"> • Leave to accommodate the birth, foster placement, or adoption of a child; • Leave to provide care to an ill or disabled family member; • Leave to heal following a loss or tragic event. 	
Days off per week	2 days
Triennial Boundary Training Expense	Provided

These figures do not include position costs such as, Worker's Compensation, Social Security and Medicaid tax.

In the seventh year of service, the congregation is expected to provide for a three-month Clergy/Educator Renewal Leave (Sabbatical), continuing the salary and benefits for that period, and providing for supply in the educator's absence. Congregations unable to provide this leave shall consult with the Commission on Ministry.

For a thorough explanation of the elements of terms of call, please refer to [Understanding Terms of Call](#).

PLEASE NOTE: AT THE SEPTEMBER MEETING OF SALEM PRESBYTERY, THE PRESBYTERY APPROVED RECOMMENDING A 3% INCREASE IN COMPENSATION.

* "It is the ethical duty of the church, and therefore all churches are mandated to provide 100 percent of the cost of the major medical insurance premiums to cover Teaching Elders/Certified Christian educators and members of their families."

Updated 09/2023

RECOGNITION OF RETIREMENT

CRE Bill Browder (Mt. Vernon Springs) and CRE Joseph Brown (Dogwood Acres)

Moderator: Bill Browder and Joseph Brown were clothed with Christ in baptism and called by God through the voice of the church to give particular service as Commissioned Ruling Elders.

ALL: We remember with joy our common calling to serve Christ and celebrate God's call to all who minister among us.

Moderator: Let us pray: Eternal God, we thank you for your servants, Bill and Joseph, whose ministry we recognize today. We praise you for joys and accomplishments and for your grace, which has nurtured and sustained Bill in the Mt. Vernon Springs congregation and Joseph in the Dogwood Acres congregation. As we recognize Bill and Joseph's ministry, we also pray for the continuing ministry of these congregations. Bind them ever closer to one another as they continue to minister in their community with patience and love, with wisdom and joy, until we come at last with all the saints to the place you have prepared; through Jesus Christ our Lord. **Amen.**

adapted from Thanksgiving for Faithful Service

Recognition of Retirement

Call to Worship

Moderator: Bless the Lord, O My soul,
and all that is within me, bless God's holy name.

**All: Bless the Lord, O my soul,
and forget not all God's benefits.**

Moderator: who forgives all your sins
and heals all your infirmities;

**All: who redeems your life from the grave
and crowns you with mercy and loving-kindness;**

Moderator: who satisfies you with good things,

All: and your youth is renewed like an eagle's. (Psalms 103:1-5)

Words of Celebration

Moderator: Presbytery members will find tributes to many of these retirees in today's packet.

John, Sandie, Vicki, Mark, Barbara, and Frank have completed active service as minister of Word and Sacrament.

We praise God for the grace that has filled your ministry, we give thanks for your faithful service to Christ's church, and we rejoice at the work of the Holy Spirit in you.

Now this presbytery confers upon you the status, Retired.

We value the gifts and experience God has bestowed on you, and we welcome your continued participation in the life of the church. You remain colleagues in ministry, and we will continue to seek your wisdom and your fellowship.

We pray that you will find new opportunities to fulfill your baptismal calling, as one marked by the Holy Spirit, a disciple of Jesus Christ.

May God continue to bring joy and peace to your life, just as you have blessed the church with your ministry and proclaimed the good news of Jesus Christ.

All: Thanks be to God! Amen.

Prayer of Blessing

Moderator: Eternal God, through all the years of our lives
your love protects and guides us.
By your Spirit you call us to varied ministries
in the service of Jesus Christ.
We praise you for your gifts to your servants -
for their faithful proclamation of your word,
their administration of the holy sacraments of Jesus Christ,

and their pastoral care and leadership in the church.
Grant, to each one, time for refreshment and rest,
reflection and rejoicing,
and the fullness of your peace.
Through your Holy Spirit, bless each of us
that we may remember the love of Jesus Christ,
which unites us in the service of our Lord.
In the name of Christ we pray. **Amen.**

SALEM PRESBYTERY
The Rev. Vicki Jones-Johnson
Retirement

Vicki told God that she was willing to serve anywhere, except, a small town in the south. Thus, her ordained ministry began on September 11th, 1988 as Associate Pastor at Brownson Memorial, down in Southern Pines, NC!

Vicki's ministry moved on to Centre, Maxton; Cameron Hill, Johnsonville; MacPherson, Fayetteville and Calabash, Sunset Beach. During the sixteen years in Coastal Carolina Presbytery, Vicki served on Education, Camps and Conference, COM - CRE education, Moderator of Presbytery, and Nominating Committee.

One of her favorite memories was challenging the MacPherson Session members to sing in the choir for a month. The Elders enjoyed it so much that the Deacons volunteered to do it the following month. It was a great way for the officers to understand what went into planning & leading worship. Plus, the choir gained 4 new members.

Vicki and husband Mark took the youth to the Montreat Music and Worship conference and stayed in a house that was built in 1905. One night, the group stayed in and watched the movie "Legally Blonde." That led to a great discussion about their wildest dreams of what they might accomplish in life.

Older Adult ministry was Vicki's passion but it came with lots of pastoral care and the loss of dear friends.

In Holy Week of 2003, Vicki came down with pneumonia. She was never able to regain her full strength and left Calabash burnt out from trying to still do it all. This experience is one of the reasons she works on the COM Taskforce for Care, which she hopes will be a catalyst for better care for pastors who are burnt out.

Her ministry in Salem Presbytery has been limited due to health issues but she has served on COM, mentored several CREs, and has been active as a supply preacher.

She looks forward to more time for clay hand building.

The Rev. Jon Gaska

SALEM PRESBYTERY**The Reverend Barbara A. Smith
Retirement**

When Barbara first joined Salem Presbytery in 2020 as our Transitional General Presbyter, her faith journey included the following “...on Christmas Eve of 1988, during the singing of Silent Night, I felt an intense sense of peace, and the question ‘what do you want to be when you grow up’ had an answer. I felt a call to ministry.” On the occasion of her retirement, we give thanks that Barbara answered that call!

Her ministry included congregational leadership at Presbyterian churches in The Presbytery of Philadelphia and The Presbytery of the Highlands of New Jersey. She also served as chaplain through the Lehigh Valley Hospice. In addition to her presbytery leadership in Salem, her mid-council work included Lackawanna Presbytery and Newark Presbytery.

Barbara has been a gift to Salem Presbytery in these past three years. A dynamic and inspiring leader, she has provided unending encouragement to Salem’s congregations, their leaders, and Salem’s many committees and organizations. Barbara has always been a quick phone call away and readily available through numerous (too many to count!) Zoom meetings- it should be noted that the china cabinet, which always graced Barbara’s background on Zoom meetings, will also be missed!

Leading change is ... challenging. Leading change through transition is ... even more challenging. Leading change through transition through a global pandemic ... redefines leading. As everyone reeled from a world turned upside down, the Presbytery staff was anchored by Barbara’s calm, direct, and transparent leadership. Even as we embraced being children of the resurrection, transition often felt like being trapped in Holy Saturday, when the resurrection is not yet. It can be a time of confusion, frustration, anger, and grief. However, Barbara led this staff with that talent of balancing these challenges, while not losing sight of the hope that is God’s call for Salem Presbytery. Staff meetings will certainly not be the same and certainly over the next few months, we will likely employ “What Would Barbara Do?” more than a few times. We rejoice, however, that Barbara herself is transitioning into her well-earned days of retirement. She will be missed and the changes she has led will not be forgotten.

As we reflect in future months and years on the work of God in our faith community we give thanks that God will have new ventures ahead, new visions of service and deepening of faith, new opportunities that will come. Barbara helped us honor the hand of God at work in our past, so that we could more easily see the Spirit in our future. For that, we offer our most profound and grateful thanks.

The Rev. Amanda C. Anderson
The Rev. Jodi L. Lingan

SALEM PRESBYTERY**The Rev. Frank Wyche
Retirement**

I join Salem Presbytery to celebrate and give thanks for the faithful ministry of Frank Wyche. Frank is one of those “ministry-as-a-second-career” types, although I suspect he lived out his call as a journalist and community connector just as faithfully as he has served in full-time vocational ministry. After graduating from The University of North Carolina at Chapel Hill, Frank worked as a newspaper editor-reporter-photographer for twelve years and as coordinator of a community relations/community education program for another eight years, all the while fighting God with the strength of Jacob, resisting a call toward full-time ministry.

Frank graduated from Union Theological Seminary in Richmond, Virginia (but we won’t hold that against him) and was ordained to the ministry of Word and Sacrament in July 1998 by the Presbytery of Cincinnati. He has served several churches in a variety of capacities and places: as Pastor of Sharonville Presbyterian Church (Sharonville, OH), as Designated Pastor of White Oak Presbyterian Church in (Sharonville, OH), as Interim Pastor of Reading-Lockland Presbyterian Church (Reading, OH), as Pastor of Hebron Presbyterian Church (Stauton, VA), and as Pastor of Sparta Presbyterian Church (Sparta, NC). In his years of service, Frank has exhibited a deep love of worship, preaching, and teaching.

And Frank has been a faithful Presbyterian, serving as vice-moderator and moderator of the Committee on Ministry in the Presbytery of Cincinnati.

As a member of Shenandoah Presbytery, Frank served on the Committee on Ministry, the Permanent Judicial Commission, and the Committee on Mission and Outreach.

And here in Salem Presbytery, I have served with Frank most recently on the Committee on Preparation for Ministry.

So yes, Frank has done some stuff – a little here, a little there, a little everywhere. But it is the “how” Frank serves that is more significant to me. I have known Frank as a dedicated servant, a calming presence, and a voice of discerning wisdom who does not speak often, but when he does, those around him would do well to listen.

So, Frank, thank you for your many years of service. We wish you a happy and healthy retirement full of new opportunities. Spend time with Elaine (your “high school sweetheart”). Spend time with your kids. And spend time with your grandkids. But do not stop fighting with God, for God eventually win again and use your worship-filled-preaching-teaching-discerning-wisdom-voice to guide more people (like me) toward God’s kingdom.

The Rev. R. C. Griffin

SALEM PRESBYTERY

The Rev. John C. Elam Retirement

"...the law of the Spirit of life has set you free in Christ Jesus from the law of sin and death. For God has done what the law, weakened by the flesh, could not do." (Romans 8:2 ESV)

Though John Elam did intentional and fruitful ministry throughout his career as an attorney, as a lawyer he is better placed than most to understand the limits of what laws can do to aid and bring justice for human beings, and so for the last third of his career, he has focused on the ministry of the Spirit and the Word of God through Jesus Christ.

As he transitioned to pastoral ministry from decades of service as a founding partner in a law firm, John wrote, "Somewhere, there is a Presbyterian church that is yearning to learn God's Word; one that... claims the power and life-giving authority that flows from the Biblical and doctrinal foundations of our faith... [Such a] church will find, in the heart of this man, a hunger and a drive to proclaim authentically the gospel; hunger born through years of advocacy before judges and juries. Now, finally, these years of preparation can culminate in the proclamation and advocacy of the greatest of all truths - the Word of God!" Following several years of internship at Oak Ridge and temporary supply at Pine Hall, John was called as pastor to Franklin Presbyterian Church, proclaiming and teaching God's Word there for close to a decade.

Pastor John's Pulpit Club is perhaps the ministry program he is most proud of. Conscious of the critical importance of laying a firm foundation, not only in knowledge of the Bible, but also in the tools and passion for life-long study and growth, John personally taught exegesis and homiletics to each young person at Franklin! In age-appropriate ways, every young person learned the tools to deeply study and faithfully interpret Scripture, and to then proclaim it to others. Each student had the experience of studying, and presenting a sermon on, a passage of Scripture to a thoughtful and supportive congregation. What an excellent way to train a generation of Christ followers to make disciples wherever they go, as well as to thoughtfully and perceptively receive the God's word whenever they hear it preached or taught!

Through teaching more than 11 Bible study classes, and supporting the congregation in putting faith into action through support of Life Choices Rowan (a support ministry to pregnant women), service as a highly fruitful collection point for Operation Christmas Child, and other ministries to individuals, families and groups in the church and beyond, John has faithfully led in ministry within and through Franklin Presbyterian Church and Salem Presbytery.

The issues that have been pre-eminent to John are the authority of God and unity in Christ. He passionately pursues Christ as revealed in God's word. John's desire has been to "demonstrate, in word and deed, a humility that makes Christ's claim on my life evident to all." John, you have done this well. You have humbly and faithfully served your Lord at Franklin, Salem Presbytery, the communities of central North Carolina, and your marriage with Eve.

Dear brother in Christ, in your retirement may you know and delight in God's hand upon you and the joy of His Spirit continuing to bear fruit.

The Rev. Paul Rhodes

September 9, 2023

139th meeting of

Salem Presbytery

Closing of Stoneville Presbyterian Church

Eternal God, whom the highest heaven cannot contain, much less a building made by human hands,
hear our prayer.

For the Church universal, of which Stoneville Presbyterian was a symbol for its 118 years of ministry,
we praise you, O God.

For all the saints, past and present, who gathered in Stoneville to offer their prayers and praise to you, beginning with the eight charter members - Mrs. R.T. Stone, J.R. Smith, Mrs. Jessie Smith, Ms. F.T. Scales, T.L. Smith, Ms. Essie Mitchell, Mrs. R.T. Baughn, and Robert T. Baughn - who so faithfully heard your call to build an outpost of faith in Stoneville, North Carolina in 1905, to the final stewards and saints of Stoneville Presbyterian - Johnny and Kaye Kallam,
we praise you, O God.

For the pastors and CREs who faithfully shepherded the congregation, the Revs. William Sikes, Price Gwynn, and Walter Cansdale in the first years of ministry, to Jack Dyer in the final years of ministry,
we praise you, O God.

For your blessing upon each of your children, welcomed and nurtured into Christian community, whose status as beloved children of God was affirmed in the waters of baptism,
we praise you, O God.

For your presence whenever your Word has been proclaimed and your sacramental gifts of bread and wine received,
we praise you, O God.

For all who came to ask your blessing in marriage, seeking to love with your love,
we praise you, O God.

For faithful stewards who lived for others, serving you by loving neighbors,
we praise you, O God.

For the communities of faith birthed from the ministry of Stoneville, especially the creation of Joyce Presbyterian Church as an outpost of faith to serve the farming communities around the town,
We praise you, O God.

For all whose faith grew because of dedicated teachers, preachers, and friends, who having lived this life in faith now live eternally with you,
we praise you, O God.

For the knowledge that your church and your ministry among us will continue today, tomorrow, and forever, we praise you, O God, through Jesus Christ our Lord, by the power of the Holy Spirit.
Amen.

September 9, 2023

139th meeting of

Salem Presbytery

Dismissal of Franklin Presbyterian Church

STATEMENT OF PURPOSE

The Administrative Commission Moderator (Rev. Felicia Stewart Hoyle) addresses the Presbytery:

As we gather for worship, let us acknowledge with solemn joy
 God's gift of Franklin Presbyterian Church,
 Remembering with gratitude all who have worshiped there,
 the faith professed at its font,
 the Gospel proclaimed from its pulpit,
 the assurance received at its table.
 Let us also reaffirm our faith in our sojourning God
 as this congregation is now dismissed to another denomination.
 That which we have received from God
 let us now return to God with thanksgiving.

CALL TO WORSHIP

The Lord be with you.

And also with you.

How precious is your steadfast love, O God!

All people may take refuge in the shadow of your wings.

They shall again live beneath my shadow,

they shall flourish as a garden;

they shall blossom like the vine,

their fragrance shall be like the wine of Lebanon.

LITANY OF PRAISE

Eternal God, whom the highest heaven cannot contain,
 much less the constructs of our human hands,

hear our prayer.

For the Church universal, of which Franklin Presbyterian has been a part,

we praise you, O God.

For all the saints who, in times past and present,

have formed a congregation of your people

and have met to offer their prayers and praise to you,

we praise you, O God.

For those who have been made your children by adoption and grace,

who in that congregation were cleansed of sin,

buried with Christ in the waters of baptism,

and raised to new and eternal life,

we praise you, O God.

For your presence whenever your Word has been proclaimed and

your sacramental gifts of bread and wine received,

we praise you, O God.

For your blessing upon each of your children,
welcomed and nurtured in Franklin Presbyterian's midst,
we praise you, O God.

For all who came to ask your blessing in marriage,
seeking to love with your love,
we praise you, O God.

For faithful stewards who have lived for others,
serving you by loving neighbors,
we praise you, O God.

For all who were gathered from its fellowship,
having lived this life in faith, who now live eternally with you,
we praise you, O God.

For the knowledge that your church and your ministry among us
will continue today, tomorrow, and forever,

we praise you, O God,

Through Jesus Christ our Lord, by the power of the Holy Spirit.
Amen.

DISMISSAL

The members and friends of Franklin Presbyterian Church may stand.

The Presbytery Moderator (Elder Catrelia Hunter) continues:

In the name of our Lord Jesus Christ,
and by the authority of Salem Presbytery of the Presbyterian Church USA,
I declare the congregation of Franklin Presbyterian Church to be dismissed to
the A Covenant Order of Evangelical Presbyterians.
Blessed be God, our Rock and Redeemer, and the Lord Jesus Christ, forever.

HYMN: "God, Bless Your Church with Strength!"

DIADEMATATA

God, bless Your church with strength!
Wherever we may be,
Upbuild Your servants as we work
In common ministry.
Urge us from fledgling faith
To venture and to soar
Through open skies, to sing the praise
Of Christ whom we adore.

God, bless Your church with life!
May all our branches thrive,
Unblemished, wholesome, bearing fruit,
Abundantly alive.
From You, one holy vine,
In freedom may we grow;
Sustain us in our mission, Lord,
Your love and peace to show.

God, bless Your church with hope!
Despite chaotic days,

May we in chaos shine to light
A pathway through life's maze.
May justice be our aim,
And kindness ours to share,
In humbleness O may we walk,
Assured our God is there!

John A. Dalles, 1984

CHARGE AND BLESSING

Go in peace to love and serve the Lord, rejoicing in the power of the Holy Spirit.
The grace of the Lord Jesus Christ, the love of God,
and the communion of the Holy Spirit be with you all.

Amen.

Adapted from the Book of Occasional Services, p. 257ff., © 1999, Presbyterian Church (U.S.A)

September 9, 2023

139th meeting of

Salem Presbytery

Executive Council

Elder Betsy Harrington, reporting for the Executive Council

The Executive Council (EC) met on June 15, July 20, and August 17, 2023.

Regular reports were received from Barbara Smith (Transitional General Presbyter), Jodi Lingan (Designated Presbyter), and David Vaughan (Stated Clerk).

For Information – The Executive Council:

Acting on behalf of Presbytery:

- Elected Rev. Bill Hoyle to the COM Task Force on the Care of Pastors and Retirees, Members-at-Large/Validated Oversight, and Certified Christian Educator Oversight.
- Elected the following to an Administrative Commission to work alongside the Franklin Presbyterian Church Session for the purpose of dismissing Franklin Presbyterian Church from the PC(USA): Rev. Joe Blankinship, Rev. Felicia Stewart Hoyle, Ruling Elder John Lowe (Franklin), and Ruling Elder David Parker (First Statesville).
- Approved that the following Ruling Elders be granted permission to celebrate the Sacrament of the Lord's Supper at Grace PC, having completed training with the Rev. Jud Milam: Reginald McNeill, Sandra Thomas, and Carol Wilson.

Business of the Executive Council:

- Approved the docket for the September 2023 meeting of Presbytery;
- Received regular, detailed financial reports from the Budget and Finance Committee;
- Approved the MIF for the General Presbyter and authorized it to be placed in the Church Leadership Connection;
- Heard a presentation by the leadership at Massanetta Springs;
- Approved the proposal from Budget/Finance Committee to name the Stated Clerk and the Budget/Finance Moderator as signators on the Merrill Lynch investment account;
- Received a report on the work of the Black Caucus;
- Received a report from the Campus Ministry Task Force, and learned that the Task Force is restructuring the way that Salem funds its campus ministries, with new emphasis on developing accountability for the funds that are deployed;
- Heard from the Personnel Moderator regarding the review of the work of the Stated Clerk;
- Received a proposal that candidates for ordination not be required to preach on the floor of Presbytery for that purpose; COM and CPM will discuss this matter in its September meetings;
- Heard that the 2022 financial statement audit has resulted in an unqualified (i.e., excellent) opinion;
- Established a task force of the EC to develop a policy on funding entities outside the Presbytery;
- Approved minutes of previous meetings of the EC and the Presbytery.

For Action –

1. The Executive Council asks the Moderator to recognize Elder Ronda Tatum for a report from the Budget and Finance Committee.

Salem Presbytery
Statement of Financial Position
July 31, 2023

Assets				
1		Cash - Operating	82,852	
2		Cash - Savings	33,019	
3		Cash - Hunger Restricted	85,582	
4		Cash - Money Market	272,675	
5			474,127	
6				
7		Pledges Receivable from previous year end	238	
8		Investments (\$730,621 available in Gen Fund)	2,448,147	
9		Note Receivable - Current	11,063	
10		Sales Tax Receivable	26	
11		Other Receivables	1,753	
12		Current Assets		2,935,353
13				
14		Land, Building, Equipment	500,605	
15		Less Accumulated Depreciation	(178,042)	
16		Land, Building, Equipment Net	322,563	
17		Notes Receivable - Long-term	415,975	
18		Non-current Assets		738,539
19				
20		Total Assets		3,673,892
21				
22				
Liabilities and Net Assets				
23		Liabilities:		
24		Accounts Payable	32,637	
25		Other Liabilities	986	
26		Current Liabilities		33,623
27				
28		Net Assets:		
29		Unrestricted	2,204,144	
30		Temporarily Restricted	528,940	
31		Permanently Restricted	138,759	
32		Net Income	768,426	
33				3,640,270
34				
35		Total Liabilities and Net Assets		3,673,892

Salem Presbytery
Notes to Financial Statements
July 31, 2023

Statement of Financial Position

	Merrill Lynch	Certificates of Deposit	New Cov	Pres Fdn	PILP	Total
1. Investment at Last statement	1,920,967	0	165,236	229,919	74,180	2,390,302
Income	11,128	1,112	950	1,918	217	15,325
Fees	(1,451)			(11)		(1,462)
Gain/Loss on disposition	8,655					8,655
Additions/(Withdrawals)	(350,000)	350,000		(1,401)		(1,401)
	1,589,298	351,112	166,186	230,425	74,397	2,411,419
Unrealized Gain (Loss)	26,833	(337)	6,692	3,541		36,729
Current Balance	1,616,131	350,775	172,878	233,966	74,397	2,448,147
Asset Allocation:						
Fixed Income	68%					
Equities	30%		100%	99%		
Cash/Money Accounts	2%			1%	100%	
2. <u>Other Receivables</u> - Board of Pensions Premium to be reimbursed by El Buen Pastor.						
			<u>Current</u>	<u>Long-Term</u>	<u>Total</u>	
3. <u>Note Receivable</u> balance includes:	Grace Presbyterian		1,577	2,139	3,716	
	Monte Sinai Iglesia		9,486	413,836	423,322	
			<u>11,063</u>	<u>415,975</u>	<u>427,038</u>	
4. <u>Other Liabilities</u> - PCUSA Grant for PYC and voluntary withholdings.						

Salem Presbytery							
Report of Fund Balances							
Activity Year to Date through July 31, 2023							
		<u>Beginning Balance</u>	<u>Income</u>	<u>Change in Mrkt value</u>	<u>Expense</u>	<u>Transfers</u>	<u>Ending Balance</u>
1	General Fund	1,071,523.95	395,841.91	54,373.42	464,580.55	313,869.04	1,371,027.77
2	Presbytery Designated						
3	Campus Ministry	101,863.42					101,863.42
4	Office Building Proceeds	485,333.75		25,942.45			511,276.20
5	Decentralized Office Costs	9,842.01	5,712.22	820.11	78.60		16,295.74
6	Strategic Initiatives by EC	131,800.00				(116,711.00)	15,089.00
7	Church Growth Funds:						
8	Whispering Pines	50,438.74					50,438.74
9	Church Growth	182,485.60	555,424.60		4,008.50	(197,158.04)	536,743.66
10	General Loan	150,000.00					150,000.00
11	Missions	967.52	54.72				1,022.24
12	Youth Triennium	5,000.00					5,000.00
13		2,189,254.99	957,033.45	81,135.98	468,667.65	-	2,758,756.77
14	Temporarily Restricted						
15	Professionals & Pastors	4,432.50					4,432.50
16	African American Leadership Dev	7,000.00					7,000.00
17	Black Caucus	1,779.74	850.00		1,787.26		842.48
18	Camp/Conference Scholarship	15,376.59	777.28				16,153.87
19	Hispanic Ministry	50,071.73			640.68		49,431.05
20	Hunger International	89,046.08	30,098.72		53,000.00		66,144.80
21	Hunger Domestic	22,482.21	30,098.72		32,000.00		20,580.93
22	Peace & Justice	34,527.55	1,174.78		3,699.03		32,003.30
23	Seminary Education	18,892.49	1,217.00				20,109.49
24	Donation Pass-throughs	-	562.50				562.50
25	NC Virgil Ashbaugh	12,223.60	77.10	1,206.71			13,507.41
26	NC Cora Harrison	3,802.89	24.58	384.80			4,212.27
27	NC Maryland Hickerson	1,496.98	12.69	198.62			1,708.29
28	NC Stone Estates	125,669.90	835.76	13,081.76			139,587.42
29	PF Campus Co-Op Ministries	18,086.86	266.94	625.84			18,979.64
30	PF Latta Scholarship	6,689.28	494.66	1,159.70			8,343.64
31	PF DP Foust (Church Growth)	82,753.53	925.12	3,802.91			87,481.56
32	PF Ruby Robertson	1,149.55	166.08	389.44			1,705.07
33	PF Mission Challenge	33,972.05	1,873.33	4,391.74	3,600.00		36,637.12
34	Roxanna Atwood	(513.61)	316.07	1,480.83			1,283.29
35		528,939.92	69,771.33	26,722.35	94,726.97	-	530,706.63
36							
37	Permanently Restricted						
38	NC Virgil Ashbaugh	520.00					520.00
39	NC Cora Harrison	260.00					260.00
40	NC Maryland Hickerson	600.49					600.49
41	NC Stone Estates	12,482.34					12,482.34
42	PF Latta Scholarship	21,727.65					21,727.65
43	PF Ruby Robertson	7,602.84					7,602.84
44	PF Mission Challenge	70,565.42					70,565.42
45	Roxanna Atwood	25,000.00					25,000.00
46		138,758.74	-	-	-	-	138,758.74
47		2,856,953.65	1,026,804.78	107,858.33	563,394.62	-	3,428,222.14

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July 17, 2023

COMMUNICATION OF MATERIAL WEAKNESSES AND OTHER MATTERS

To the Management and the Executive Council of Salem Presbytery
Clemmons, North Carolina

In planning and performing our audit of the financial statements of Salem Presbytery's as of and for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Salem Presbytery's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Salem Presbytery's internal control. Accordingly, we do not express an opinion on the effectiveness of the Salem Presbytery's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

MATERIAL DEFICIENCIES

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies in Salem Presbytery's internal control to be material weaknesses:

Separation of Duties:

a. Finance Committee/Treasurer Oversight Responsibilities

Salem Presbytery's Finance Committee is responsible for the treasury and accounting functions of the Organization. We recommend management consider having the following procedures performed by a Finance Committee designate (e.g. General Presbyter, Office Manager, etc.).

1. Review and formally approve monthly bank and investment statement reconciliations prepared by the Financial Secretary. Consider having bank and investment statements sent directly to the designate for review prior to forwarding to the Financial Secretary.
2. Review and formally approve all journal entries recorded on the Organization's general ledger.
3. Review and formally approve monthly detail posting journal (or monthly detail general ledger) and cross reference ending account balances to amounts reflected on the Organization's operating statements.

4. Review and formally approve overall reconciliation of contribution records subsidiary total to totals posted to the Organization's general ledger.
5. Oversee the periodic distribution/mailing of contribution statements to Contributors.

Response:

Due to limited staff and other circumstances, Salem Presbytery continues to address this finding.

OTHER MATTERS

Accounting Policies and Procedures Manual

We recommend a formal policies and procedures manual be developed. In developing such a manual, consideration should be given to including job descriptions; procedures for initiating, handling and recording receipt and disbursement activity; daily, weekly, monthly and annual work/closing punch lists; source document examples, and examples of operating statements, ledgers and journals, including chart of accounts.

Response:

Due to limited staff and other circumstances, Salem Presbytery continues to address this matter.

SALEM PRESBYTERY

*Financial Statements
and
Supplementary Information*

Year Ended December 31, 2022

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INDEPENDENT AUDITORS' REPORT

To the Members of the Executive Council
Salem Presbytery
Clemmons, North Carolina

Opinion

We have audited the accompanying financial statements of Salem Presbytery (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Salem Presbytery as of December 31, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The information included in the accompanying supplementary information as listed in the table of contents, is presented for purposes of additional analysis and is not required part of the financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subject to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Gray, Callison & Jones CPA, PC

Winston Salem, NC
July 17, 2023

SALEM PRESBYTERY
STATEMENT OF FINANCIAL POSITION
December 31, 2022

ASSETS

Cash and cash equivalents	\$ 691,061
Contributions receivable:	
Current year, net of allowance for doubtful accounts of \$5,000	15,451
Accounts receivable - other	212
Investments, at fair value	1,837,430
Note receivable	4,640
Prepays	3,851
Property and equipment, net	<u>321,885</u>
TOTAL ASSETS	<u>\$ 2,874,530</u>

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts payable and accrued expenses	\$ <u>2,685</u>
---------------------------------------	-----------------

TOTAL LIABILITIES

2,685

NET ASSETS

Without donor restrictions:

Budget fund:

Unappropriated	764,533
----------------	---------

Net investment in property and equipment	321,885
--	---------

1,086,418

Board designated:

Time or purpose	632,397
-----------------	---------

Endowments	485,333
------------	---------

1,117,730

TOTAL NET ASSETS WITHOUT DONOR RESTRICTIONS

2,204,148

With donor restrictions:

Temporary restrictions:

Time or purpose	225,077
-----------------	---------

Endowments	282,659
------------	---------

507,736

Perpetual restrictions:

Endowments	159,961
------------	---------

TOTAL NET ASSETS WITH DONOR RESTRICTIONS

667,697

TOTAL NET ASSETS

2,871,845

TOTAL LIABILITIES AND NET ASSETS

\$ 2,874,530

See the accompanying notes and independent auditors' report

SALEM PRESBYTERY
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
Year ended December 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Contribution, gifts, and grants	\$ 695,613	\$ 152,298	\$ 847,911
Dividends and interest	36,234	14,089	50,323
Realized and unrealized depreciation in fair value of investments	(217,034)	(86,791)	(303,825)
Program income	435	-	435
Other income	1,800	-	1,800
Gain on sale of asset	91,267	-	91,267
Net assets released from restrictions	187,670	(187,670)	-
	<u>795,985</u>	<u>(108,074)</u>	<u>687,911</u>
EXPENSES			
Program Expenses:			
Campus ministry	86,397	-	86,397
GA & synold support	139,043	-	139,043
Clergy & congregational support	221,234	-	221,234
Presbytery committee ministry	82,794	-	82,794
Hispanic ministry	149,263	-	149,263
Hunger ministry	103,008	-	103,008
Other programs & ministries	4,777	-	4,777
	<u>786,516</u>	<u>-</u>	<u>786,516</u>
General and administrative	182,328	-	182,328
Fundraising	9,629	-	9,629
	<u>978,473</u>	<u>-</u>	<u>978,473</u>
CHANGE IN NET ASSETS	(182,488)	(108,074)	(290,562)
NET ASSETS, AT BEGINNING OF YEAR	<u>2,386,636</u>	<u>775,771</u>	<u>3,162,407</u>
NET ASSETS AT END OF YEAR	<u>\$ 2,204,148</u>	<u>\$ 667,697</u>	<u>\$ 2,871,845</u>

See the accompanying notes and independent auditors' report

SALEM PRESBYTERY
STATEMENT OF FUNCTIONAL EXPENSES
Year ended December 31, 2022

	Campus Ministry	GA & Synod Support	Clergy & Congregational Support	Presbytery Committee Ministry	Hispanic Ministry	Hunger Ministry	Other Programs	Total Program Services	Management and General	Fundraising	Total Expenses
Personnel expense	\$ -	\$ -	\$ 164,754	\$ 64,999	\$ 71,463	\$ 512	\$ -	\$ 301,728	\$ 140,894	\$ 7,975	\$ 450,597
Campus ministry	86,397	-	-	-	-	-	-	86,397	-	-	86,397
Closed church expense	-	-	3,675	1,450	11	11	-	5,147	3,143	178	8,468
SEND	-	139,043	-	-	-	-	-	139,043	-	-	139,043
Missions	-	-	24,066	-	76,241	-	1,827	102,134	-	-	102,134
Hunger	-	-	-	-	-	102,400	-	102,400	-	-	102,400
Resource center	-	-	-	1,256	-	-	-	1,256	-	-	1,256
Council/committees	-	-	897	4,520	1,465	2	2,950	9,834	937	178	10,949
Travel & professional	-	-	2,668	885	7	7	-	3,567	1,919	109	5,595
Communications	-	-	6,138	2,173	17	17	-	8,345	5,131	267	13,743
Office supplies	-	-	4,426	1,746	14	14	-	6,200	5,308	214	11,722
Professional fees	-	-	-	-	-	-	-	-	12,500	-	12,500
Insurance	-	-	5,157	2,035	16	16	-	7,224	4,410	250	11,884
Depreciation	-	-	4,539	1,791	14	14	-	6,358	3,883	220	10,461
Miscellaneous	-	-	4,914	1,939	15	15	-	6,883	4,203	238	11,324
	<u>\$ 86,397</u>	<u>\$ 139,043</u>	<u>\$ 221,234</u>	<u>\$ 82,794</u>	<u>\$ 149,263</u>	<u>\$ 103,008</u>	<u>\$ 4,777</u>	<u>\$ 786,516</u>	<u>\$ 182,328</u>	<u>\$ 9,629</u>	<u>\$ 978,473</u>

See the accompanying notes and independent auditors' report

SALEM PRESBYTERY
STATEMENT OF CASH FLOWS
Year ended December 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ (290,562)
Adjustments to reconcile increase in net assets to net cash provided by (used in) operating activities:	
Depreciation expense	10,461
Reversion of member church property	
Gain on sale of property and equipment	(91,267)
(Appreciation) depreciation	
fair value of investments	303,825
(Increase) decrease in:	
Contributions receivable - current year	(96)
Accounts receivable - Other	24
Note receivable	11,715
Prepaid expenses	(3,851)
Accounts payable	(5,212)
NET CASH USED BY OPERATING ACTIVITIES	<u>(64,963)</u>
 CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of investments	(431,529)
Redemptions of investments	344,748
Proceeds from sale of property and equipment	391,538
Purchase of property and equipment	(303)
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>304,454</u>
 NET INCREASE IN CASH AND CASH EQUIVALENTS	 239,491
 Cash and cash equivalents, beginning of year	 <u>451,570</u>
 CASH AND CASH EQUIVALENTS, END OF YEAR	 <u><u>\$ 691,061</u></u>

See the accompanying notes and independent auditors' report

SALEM PRESBYTERY
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE A: NATURE OF ACTIVITIES

Salem Presbytery (the "Presbytery") is a not-for-profit organization established under the laws of the State of North Carolina and operates as a religious organization. Salem Presbytery is called to fulfill the mission and governing responsibilities given by Christ, as interpreted by the Constitution of the Presbyterian Church (U.S.A.). The Presbytery is a non-profit corporation consisting of Presbyterian churches and ministers in northwestern North Carolina.

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The Presbytery's financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Support and revenue is recorded in the period earned and expenses are recorded in the period incurred.

Financial statement presentation

The accompanying financial statements are intended to present only financial position and activities for Salem Presbytery.

The Presbytery has adopted certain elements of FASB ASC 958 *"Not-for-Profit Entities"*. In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. ASU 2016-14 requires significant changes to the financial reporting model of organizations who follow the not-for-profit reporting model. The changes include reducing the classes of net assets from three classes to two - net assets with donor restrictions and net assets without donor restrictions. The ASU also requires changes in the way certain information is aggregated and reported by the Presbytery, including required disclosures about liquidity and availability of resources and increased disclosures of functional expenses. The Presbytery adopted the ASU effective January 1, 2018.

Net assets of the Presbytery consist of the following:

Without Donor Restrictions:

Budget Fund - These net assets are unrestricted and available for general budget activities of the Presbytery.

Board Designated - these net assets are to be used for specific purposes as determined by the Council of the Presbytery. These also include Council designated, quasi-endowment type funds where the Council designated resources are available for any uses the Council deems appropriate, along with any related income derived from the investment of such funds.

With Donor Restrictions:

These net assets are restricted by donors to be used for some specified purpose. These also include donor mandated, quasi-endowment type funds where donor-restricted resources are available for use for specified purposes, along with any related income derived from the investment of these net resource assets, donor-restricted resources to be held by the Presbytery in perpetuity (as endowment funds) with any related income derived from these net assets being available without donor restrictions for donor-specific purposes.

SALEM PRESBYTERY
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

Cash and cash equivalents

The Presbytery considers all cash accounts and all highly liquid investments with a maturity of three months or less to be cash and cash equivalents.

Contributions and contributions receivable

Contributions, unconditional promise to give, gifts, and grants collected are recorded as either without donor restrictions or with donor restrictions depending on the existence or nature of any donor restrictions.

Contributions and unconditional promises to give are recorded as contributions receivable and support when made or the promise is conveyed, whichever is earlier. Contributions of assets other than cash are recorded at estimated fair value on the donation date. Support that is restricted by the donor is reported as increases in either net assets with temporary restrictions or net assets with perpetual restrictions depending on the nature of the restrictions. When a donor restriction is met, donor restricted net assets are reclassified to net assets without donor restrictions.

Endowment contributions are maintained in perpetuity by the Presbytery. Income earned on these contributions is used by the Presbytery based on the donor-imposed stipulations and/or may be used for unrestricted purposes absent donor-imposed stipulations.

Investments

Investments consist primarily of assets invested in marketable equity and fixed income securities, and certificate of deposit accounts. Investments in marketable equity securities with readily determinable fair values and all investments in debt securities are measured at fair value in the statements of financial position. Fair value of marketable equity and debt securities is based on quoted market prices. Investment income or loss, including realized or unrealized gains and losses on investments and interest and dividends, is included in the change in unrestricted net assets unless the donor restricts the income or loss.

Investments are exposed to various risks such as significant world events, interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the fair value of investments will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

Investment policy

Given the Presbytery's fiduciary responsibility for the funds entrusted to it by the member churches and other sources, the primary investment objective of the Presbytery is and will be the preservation of principal. At least 70% of investment portfolio should at all times be based on conservative risk tolerance and emphasize principal preservation over return on investment. However, the investment advisor should include interest rate risk as a criterion in making investment decisions to address market sensitivity. Up to 30 % of the total portfolio may at any given time be invested in moderate risk instruments in order to generate a greater rate of return. Of this 30%, nothing shall be invested in anything lower than BBB-grade instruments, with no more than 10% of the total portfolio in real estate-backed securities at any given time.

SALEM PRESBYTERY
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

Fair value measurements

Cash and cash equivalents, receivables, accounts payable and accrued expenses, and capital lease obligations are financial instruments with carrying amounts that approximate fair value because of the short maturity of those instruments.

Property and equipment, net

Property and equipment are carried at cost. Donated property and equipment items are recorded at fair market value on the date received. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis.

Income taxes

The Presbytery is exempt from income taxes under Section 501(c)(3) of the Internal revenue Code (the "Code"). Accordingly, no provision for income taxes is reflected in the accompanying financial statements. Qualifying contributions to the Presbytery are tax deductible.

The Presbytery evaluates all tax positions to identify any that may be considered uncertain. All identified material tax positions are assessed and measured by a "more-likely-than-not" threshold to determine if the tax position is uncertain and what, if any, the effect of the uncertain tax position may have on the financial statements. No material uncertain tax positions were identified during 2022.

Agency transactions

The Presbytery acts as an agent or intermediary between churches within its jurisdiction and the Synod of the Mid-Atlantic and General Assembly. Agency transactions receipted and disbursed during the current period have been netted for financial statement presentation purposes.

Estimates and assumptions

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

NOTE C: CASH AND CASH EQUIVALENTS

The Presbytery maintains its cash in financial institutions insured by the National Credit Union Administration (the "NCUA") and the Federal Deposit Insurance Corporation (the "FDIC"), as applicable. At various times, cash and cash equivalents on deposit in certain financial institutions may exceed the NCUA and FDIC limits. The Presbytery does not believe it is exposed to any significant risk.

SALEM PRESBYTERY
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE C: CASH AND CASH EQUIVALENTS (Continue)

Cash and cash equivalents at December 31, 2022, are represented as follows:

Allegacy Federal Credit Union	
General Checking	\$ 156,955
Restricted Account Checking	110,384
Savings	42,920
Money Market Account	269,749
	<u>580,008</u>
Merrill Lynch	
General Account	24,126
	<u>24,126</u>
Presbyterian Foundation	
Fidelity Institutional Government	
Money Market Accounts	12,152
Cash Accounts	672
	<u>12,824</u>
Presbyterian Church (U.S.A)	
Investment and Loan Program	
Mission Market Account	74,003
	<u>74,003</u>
Petty Cash	100
	<u>100</u>
	<u>\$ 691,061</u>

At December 31, 2022, the Presbytery had \$74,003 investment cash at Presbyterian Church (U.S.A.) Investment and Loan Program, Inc. (the "PILP") designated to help congregations within the Presbytery to obtain favorable loan rates with the PILP. The Presbytery's designated cash amounts may be withdrawn at any time; however, withdrawals of the designated cash may result in increased loan rates for affected churches.

SALEM PRESBYTERY
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE D: INVESTMENTS

Investments consist of marketable and fixed income securities, including mutual funds, and certificates of deposit, and at December 31, 2022, are as follows:

	At Fair Value
Equities:	
Common Stock	\$ 431,371
Mutual Funds	182,232
	613,603
Fixed Income:	
Mutual Funds	46,102
Corporate bonds	1,037,808
	1,083,910
Other	139,917
	\$ 1,837,430

During the year ended December 31, 2022, Salem Presbytery recorded the following investment income from deposited cash and invested marketable securities:

Dividends and interest	\$ 50,323
Realized/Unrealized depreciation in the fair value of investments	(303,825)
	\$ (253,502)

NOTE E: FAIR VALUE MEASUREMENTS

The Presbytery has adopted the provisions of FASB ASC 820 "Fair Value Measurements". Under ASC 820, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Financial Accounting Standards Board issued ASC 820, Fair Value Measurements. FASB ASC 820 defines fair value, establishes a framework for measuring fair value, and expands disclosure about fair value. This statement does not require any new fair value measurements; rather it applies under other accounting pronouncements that require or permit fair value measurements. Assets recorded at fair value are categorized upon the level of judgment associated with the inputs used to measure their fair value. Level inputs, as defined by FASB ASC 820, are as follows:

Level Input:	Input Definition:
Level I	Inputs are unadjusted, quoted prices for identical assets or liabilities in active markets at the measurement date.
Level II	Inputs, other than quoted prices included in Level I, that are observable for the asset or liability through corroboration with market data at the measurement date.
Level III	Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the asset or liability at the measurement date.

SALEM PRESBYTERY
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE E: FAIR VALUE MEASUREMENTS (Continue)

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a brief description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022.

Interest in registered investment companies (mutual funds): Value at the net asset value of shares held by Salem Presbytery at year end.

Corporate debt securities: Certain debt securities are valued at the closing price reported in the active market in which the bond is traded.

Other investments: Valued based on Market Approach including dealer quotes, trade data, two-sided markets institutional bids, comparable trades and other news media.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Although Salem Presbytery believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table summarizes fair value measurements by level at December 31, 2022, for assets measured at fair value on a recurring basis:

	Fair Value Measurements Using			Total
	Quoted Prices in Active Markets for Identical Assets (Level I)	Significant Other Observable Inputs (Level II)	Significant Unobservable Inputs (Level III)	
Equities:				
Common Stock	\$ 431,371	\$ -	\$ -	\$ 431,371
Mutual Funds:				
Growth	25,176	-	-	25,176
Balance	157,056	-	-	157,056
	<u>613,603</u>	<u>-</u>	<u>-</u>	<u>613,603</u>
Fixed Income:				
Mutual Funds:				
Income	46,102	-	-	46,102
Corporate bonds	1,037,808	-	-	1,037,808
	<u>1,083,910</u>	<u>-</u>	<u>-</u>	<u>1,083,910</u>
Other	139,917	-	-	139,917
Total	<u>\$ 1,837,430</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,837,430</u>

Investments maintained at brokerage firms are protected up to \$500,000 and cash and cash equivalents are protected up to \$250,000 by the Securities Investor Protection Corporation ("SIPC"). The SIPC insures against the loss or theft of securities as well as the failure or insolvency of a brokerage firm. The insurance does not apply to losses related to market risk.

SALEM PRESBYTERY
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE F: PROPERTY AND EQUIPMENT, NET

Property and equipment are comprised of the following at December 31, 2022:

Land and improvements	\$ 151,988
Buildings and improvements	303,647
Furniture, equipment, and vehicles	<u>44,292</u>
	499,927
Less accumulated depreciation	<u>(178,042)</u>
	<u><u>\$ 321,885</u></u>

Depreciation expense included in other supporting expenses was \$10,461 for the year ended December 31, 2022.

SALEM PRESBYTERY
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE G: NET ASSETS WITHOUT DONOR RESTRICTIONS

Net assets without donor restrictions, including designated and restricted net assets appropriated by the Presbytery's Council, are available for the following purposes as of December 31, 2022:

Unappropriated:

Budget Fund:

Unappropriated	\$ 764,533
Net Investment in Property and Equipment	321,885
	1,086,418

Board appropriated:

Time or Purpose Restrictions:

Designated Funds:

Church Growth (New Church Development):	
Church Growth and Transformation Fund	182,485
Whispering Pines Fund	50,438
	232,923

Capital Improvements:

General Loan Fund	150,000
	150,000

Campus Ministry:

Campus Ministry	101,865
	101,865

Other Works:

Strategic Initiatives	131,800
Office Building Proceeds	485,333
Decentralized Office Costs	9,842
Tzeltal Fund	967
Youth Triennium	5,000
	632,942
	1,117,730

TOTAL NET ASSETS WITHOUT DONOR RESTRICTIONS	\$ 2,204,148
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SALEM PRESBYTERY
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE H: NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions available for the following purposes at December 31, 2022, are as follows:

EXPENDABLE DONOR RESTRICTED

Time or Purpose Restriction:

Designated Funds:

Hunger Funds:

International	\$ 89,045
Domestic	22,481
	111,526

Other Works:

Implementation	7,000
Black Caucus Fund	1,780
Camp Scholarships Fund	15,377
Peace and Justice Fund	34,528
Hispanic Ministry Fund	50,071
Professionals & Pastors Fund	4,433
	113,189
	224,715

Endowments:

Missions and Evangelism:

DP Foust Home Mission Fund	82,752
James & Roxana Atwood Fund	(515)
Byron Wolfe Mission Challenge Fund	33,973
Stone Estate Fund	125,668
Maryland Hickerson Fund	1,497
Cora Harrison Fund	3,803
Virgil Ashbough Fund	12,225
	259,403

Other Works:

Seminary Education Scholarship Fund	18,893
Ruby T. Robertson Fund	(1,967)
Latta Family Scholarship Fund	6,692
	23,618
	283,021

TOTAL EXPENDABLE DONOR RESTRICTED

507,736

SALEM PRESBYTERY
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE H: NET ASSETS WITH DONOR RESTRICTIONS (Continued)

NONEXPENDABLE DONOR RESTRICTED

Perpetual Restrictions:

Endowment Funds:

Missions and Evangelism:

Maryland Hickerson Fund	600
Cora Harrison Fund	260
Byron Wolfe Mission Challenge fund	10,000
Virgil Ashbaugh Fund	520
Ruby T. Robertson Fund	10,718
Stone Estate Fund	12,482
Campus Co-op Ministries Fund	18,088
Mission Challenge Fund	60,565
	113,233

Other Works:

James & Roxana Atwood Fund	25,000
Latta Family Scholarship Fund	21,728
	46,728

TOTAL NONEXPENDABLE DONOR RESTRICTED	159,961
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TOTAL NET ASSETS WITH DONOR RESTRICTIONS	\$ 667,697
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SALEM PRESBYTERY
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE I: ENDOWMENT FUNDS

Salem Presbytery maintains several donor-mandated and Council designated endowment funds. Salem Presbytery has, to the extent practical, segregated the cash and investments supporting the underlying principal (or corpus) and related unexpended income of these funds from other assets and classified and reported them based on the existence or absence of donor-imposed restrictions.

Salem Presbytery has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, Salem Presbytery classifies as perpetual restricted net assets (1) the original value of gifts donated to the permanent endowment, (2) the original value of subsequent gifts to the perpetual endowment, and (3) accumulations to the perpetual endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. All other endowment investment returns, typically dividends and interest income, are available for appropriation and, therefore, are classified as net assets without donor restrictions of net assets with donor restrictions that are temporarily restricted, as applicable, until appropriated for expenditure. In accordance with the Act, Salem Presbytery considers the following factors in making a final determination to appropriate or accumulate donor-restricted endowment funds:

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

The Salem Presbytery has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while seeking to maintain the fair value of the endowment assets. Endowment assets include those assets of donor-restricted funds that Salem Presbytery must hold in perpetuity or for a donor-specified period as well as Council-designated funds. The policies provide Salem Presbytery a framework for governing its investment practices in manner that maximizes investment returns while also preserving and protecting its invested assets. For those funds of a long-term nature, the Salem Presbytery policies allow for a growth and income strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (dividends and interest), and allow for investment in equity and fixed income securities. For funds with a short-term horizon (less than five years), capital preservation is important, and investment in money market funds, CDs, mutual funds and short-term government securities is allowed.

The Presbytery has a policy governing the appropriation and expenditure of its endowment funds. Generally, for substantially all permanently restricted funds, annual appropriations are limited to the current yield of these funds. For all other funds (unrestricted and temporarily restricted), appropriations are either limited to the current yield of the fund or that amount deemed appropriate by Salem Presbytery management.

SALEM PRESBYTERY
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE I: ENDOWMENT FUNDS (Continue)

Information about the Presbytery's endowment fund net assets for the year ended December 31, 2022, are as follows:

	Without Donor Restriction	With Donor Restriction	Total
Endowment as of December 31, 2022:			
Donor-restricted endowment funds	\$ -	\$ 442,620	\$ 442,620
Board-designated endowment funds	485,333	-	485,333
Total	<u>\$ 485,333</u>	<u>\$ 442,620</u>	<u>\$ 927,953</u>
Changes in endowment:			
Endowment, beginning of year	\$ 554,039	\$ 519,048	\$ 1,073,087
Investment returns, net	(68,706)	(72,702)	(141,408)
Support and revenue	-	521	521
Appropriation of expenditure	-	(4,247)	(4,247)
Endowment, end of year	<u>\$ 485,333</u>	<u>\$ 442,620</u>	<u>\$ 927,953</u>

A donor-restricted endowment fund is considered to be underwater if the fair value of the fund is less than either the original gift amount or the amount required to be maintained by the donor or by law. Presbytery management is not aware that any of its perpetual endowment funds are underwater. Presbytery policies do not permit spending of the perpetual endowment fund corpus, unless specifically allowed by the donor or relevant laws and regulations.

NOTE J: LIQUIDITY AND AVAILABILITY OF RESOURCES

The Presbytery regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Presbytery considers all expenditures related to its ongoing mission-related activities as well as the conduct of services undertaken to support those activities to be general expenditures.

SALEM PRESBYTERY
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE J: LIQUIDITY AND AVAILABILITY OF RESOURCES (Continued)

The Presbytery's financial assets available to meet its general operating needs within one year are as follows:

Financial assets at December 31, 2022:

Cash and cash equivalents	\$ 691,061
Contributions receivable	15,451
Accounts receivable - other	212
Investments, at fair value	1,837,430
Current portion of note receivable	1,716
Accounts payable and accrued expenses	<u>(2,685)</u>
	<u>2,543,185</u>
Less financial resources unavailable for general operating needs	
due to:	
Future Expendable Resources	
Board Designated:	
Time or purpose restrictions	632,397
Endowment funds	<u>485,333</u>
	1,117,730
Donor Restricted:	
Time or purpose restrictions	225,077
Endowment funds	<u>282,659</u>
	<u>507,736</u>
Total Future Expendable Resources	<u>1,625,466</u>
Nonexpendable Resources	
Donor Restricted:	
Endowment funds	<u>159,961</u>
Total Nonexpendable Resources	<u>159,961</u>
Total Financial resources unavailable for general operating needs	<u>1,785,427</u>
Financial assets available to meet general operating needs within one year	<u>\$ 757,758</u>

In addition to financial assets available to meet general expenditures over the next 12 months, the Presbytery operates with a balanced budget and anticipates collecting sufficient support and revenue to cover general expenditures not covered by donor-restricted resources.

The Presbytery's governing council has designated a portion of its unrestricted resources for endowment and other purposes. Those amounts are identified as board-designated in the table above. These funds are invested for long-term appreciation and current income but remain available and may be spent at the discretion of the Council.

SALEM PRESBYTERY
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE K: FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses have been allocated on a reasonable basis that is consistently applied. Direct expenses are recorded by category, by function determined to be benefited. Indirect costs, including certain capital outlays, are allocated to the function estimated to be benefited, principally based on direct costs incurred.

The table below summarizes 2022, direct and indirect expenses by function:

	Program Services	General and Administrative	Fundraising	Total
Direct expenses	\$ 504,318	\$ 14,023	\$ -	\$ 518,341
Indirect expenses	282,198	168,305	9,629	460,132
	<u>\$ 786,516</u>	<u>\$ 182,328</u>	<u>\$ 9,629</u>	<u>\$ 978,473</u>

NOTE L: LOAN GUARANTEES

As of December 31, 2022, The Presbytery has guaranteed a Presbyterian Church Investment and Loan Program, Inc. ("PCILP") loan with principal balances that totaled approximately \$511,000 at December 31, 2022. The Presbytery could potentially become liable for the unpaid principal balance, accrued interest, and costs, if any, for each instance in which a Presbyterian church defaults on its loan obligation.

As of December 31, 2022, the Presbytery has guaranteed eight Presbyterian Church Investment and Loan Program, Inc. ("PCILP") church mortgage grants, with grant amounts totaling approximately \$47,000 as of December 31, 2022. The Presbytery could potentially become liable for paying back the grants, if any, in each instance where a member church does not repay the grant in the events of closing the church or leaving the denomination of the Presbytery.

NOTE M: RETIREMENT PLAN

The employees of the Presbytery participate in a defined contribution retirement plan administered by the Board of Pensions of the Presbyterian Church (U.S.A.). The Presbytery's contributions are equal to 8.5% of the annual salary of participating employees. During the year ended December 31, 2022, Salem Presbytery's contributions to the plan totaled \$26,306.

NOTE N: CONTINGENT LIABILITIES – LAWSUIT

The Presbytery has been named in a few lawsuits related to Boy Scouts of America. Currently, all lawsuits are stayed due to the Chapter 11 bankruptcy action of the Boy Scouts of America Inc. As of July 17, 2023, there has been no further action related to the lawsuit.

NOTE O: SUBSEQUENT EVENT

The Presbytery evaluated the effects subsequent events would have on the financial statements through July 17, 2023, which is the date the financial statements were available for issuance.

In April and June of 2023, the Presbytery sold two buildings that were previously used by a church and a homeless ministry. According to the reversion clause, the Presbytery regained ownership of these buildings after the closure of the church and the homeless ministry. The buildings were sold for \$425,000 in April and \$242,000 in June.

SUPPLEMENTARY INFORMATION

SALEM PRESBYTERY
SCHEDULE OF CHANGES IN NET ASSETS
Year Ended December 31, 2022

	Net Assets at January 1, 2022	Support and Revenue	Dividends and Interest	Realized and Unrealized Appreciation (Depreciation)	Expenses	Transfers/ Net Assets Released	Net Assets at December 31, 2022
NET ASSETS WITHOUT DONOR RESTRICTIONS							
Unappropriated:							
Budget Fund	\$ 1,393,845	\$ 788,965	\$ 24,337	\$ (141,935)	\$ (779,813)	\$ (198,981)	\$ 1,086,418
Board Designated Funds:							
Other Works:							
Office Building Proceeds	554,039	-	-	(68,706)	-	-	485,333
Decentralized Office costs	8,991	-	11,897	(6,393)	(4,653)	-	9,842
Strategic Initiatives	-	-	-	-	-	131,800	131,800
Tzeltal Fund	967	-	-	-	-	-	967
Youth Triennium	5,000	-	-	-	-	-	5,000
Church Growth (New Church Development):							
Church Growth and Transformation Fund	116,173	-	-	-	(9,288)	75,600	182,485
Whispering Pines Funds	50,438	-	-	-	-	-	50,438
Edward Webb African American							
Campus Ministries:							
Campus Ministry	107,183	150	-	-	-	(5,468)	101,865
Capital Improvements:							
General Loan Fund	150,000	-	-	-	-	-	150,000
	<u>992,791</u>	<u>150</u>	<u>11,897</u>	<u>(75,099)</u>	<u>(13,941)</u>	<u>201,932</u>	<u>1,117,730</u>
	<u>2,386,636</u>	<u>789,115</u>	<u>36,234</u>	<u>(217,034)</u>	<u>(793,754)</u>	<u>2,951</u>	<u>2,204,148</u>

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SALEM PRESBYTERY
SCHEDULE OF CHANGES IN NET ASSETS
Year Ended December 31, 2022

	Net Assets at January 1, 2022	Support and Revenue	Dividends and Interest	Realized and Unrealized Appreciation (Depreciation)	Expenses	Transfers/ Net Assets Released	Net Assets at December 31, 2022
NET ASSETS WITH DONOR RESTRICTIONS:							
Temporary Restrictions:							
Other Works:							
Implementation	7,000	-	-	-	-	-	7,000
Black Caucus Fund	2,130	200	-	-	(550)	-	1,780
Camp Scholarships Fund	14,408	969	-	-	-	-	15,377
Seminary Education Scholarships Fund	21,322	521	-	-	-	(2,950)	18,893
Peace and Justice Fund	26,071	9,737	-	-	(1,280)	-	34,528
Ruby T. Robertson Fund	-	-	319	(1,967)	-	(319)	(1,967)
Hispanic Ministry	92,241	34,071	-	-	(76,241)	-	50,071
Professionals & Pastors Fund	4,433	-	-	-	-	-	4,433
Latta Family Scholarship Fund	11,597	-	951	(5,856)	-	-	6,692
Missions & Evangelism:							
DP Foust Home Mission Fund	95,237	-	1,315	(13,800)	-	-	82,752
James & Roxana Atwood Fund	3,631	-	657	(4,155)	(648)	-	(515)
Byron Wolfe Mission Challenge Fund	56,156	-	3,598	(22,181)	(3,600)	-	33,973
Stone Estate Fund	151,121	-	5,925	(31,378)	-	-	125,668
Maryland Hickerson Fund	1,883	-	90	(476)	-	-	1,497
Cora Harrison Fund	4,552	-	174	(923)	-	-	3,803
Virgil Ashbaugh Fund	14,572	-	547	(2,894)	-	-	12,225
Hunger Programs:							
Hunger Program Funds:							
International	90,486	53,400	-	-	(55,000)	159	89,045
Domestic	16,322	53,400	-	-	(47,400)	159	22,481
	<u>613,162</u>	<u>152,298</u>	<u>13,576</u>	<u>(83,630)</u>	<u>(184,719)</u>	<u>(2,951)</u>	<u>507,736</u>

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SALEM PRESBYTERY
SCHEDULE OF CHANGES IN NET ASSETS
Year Ended December 31, 2022

	Net Assets at January 1, 2022	Support and Revenue	Dividends and Interest	Realized and Unrealized Appreciation (Depreciation)	Expenses	Transfers/ Net Assets Released	Net Assets at December 31, 2022
PERPETUAL RESTRICTIONS:							
Missions & Evangelism:							
Maryland Hickerson Fund	600	-	-	-	-	-	600
Cora Harrison Fund	260	-	-	-	-	-	260
Byron Wolfe Mission Challenge Fund	10,000	-	-	-	-	-	10,000
Virgil Ashbaugh Fund	520	-	-	-	-	-	520
Ruby T. Robertson Fund	10,718	-	-	-	-	-	10,718
Stone Estate Fund	12,482	-	-	-	-	-	12,482
Mission Challenge Fund	60,565	-	-	-	-	-	60,565
Campus Co-Op Ministry	20,736	-	513	(3,161)	-	-	18,088
Other Works:							
James & Roxana Atwood Fund	25,000	-	-	-	-	-	25,000
Latta Family Scholarship Fund	21,728	-	-	-	-	-	21,728
	<u>162,609</u>	<u>-</u>	<u>513</u>	<u>(3,161)</u>	<u>-</u>	<u>-</u>	<u>159,961</u>
	<u>775,771</u>	<u>152,298</u>	<u>14,089</u>	<u>(86,791)</u>	<u>(184,719)</u>	<u>(2,951)</u>	<u>667,697</u>
GRAND TOTAL	<u>\$ 3,162,407</u>	<u>\$ 941,413</u>	<u>\$ 50,323</u>	<u>\$ (303,825)</u>	<u>\$ (978,473)</u>	<u>\$ -</u>	<u>\$ 2,871,845</u>

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SALEM PRESBYTERY
 SCHEDULE OF AGENCY TRANSACTIONS
 Year Ended December 31, 2022

	Liability Balance at January 1, 2022	Receipts	Disbursements	Liability Balance at December 31, 2022
PCUSA Passtrough Funds:				
Christmas joy	\$ -	\$ 22,936	\$ (22,936)	\$ -
One great hour of sharing	-	31,534	(31,534)	-
Peacemaking	-	5,335	(5,335)	-
Pentecost	-	8,957	(8,957)	-
Birthday offering	-	45	(45)	-
Least coin	-	99	(99)	-
Souper bowl	-	254	(254)	-
Thank offering	-	2,270	(2,270)	-
Young adult volunteere	-	500	(500)	-
General relief	-	8,707	(8,707)	-
Flooding in US	-	394	(394)	-
Blanket fund	-	3,110	(3,110)	-
Atlantic regional hurricanes	-	11,873	(11,873)	-
International disasters & emergencies	-	150	(150)	-
International refugee program	-	19,701	(19,701)	-
USA DR000015	-	16,002	(16,002)	-
Missionaries	-	13,560	(13,560)	-
Local Validated Causes:				
Children's hope alliance	-	3,921	(3,921)	-
Medical benevolence foundation	-	500	(500)	-
Presbyterian women	-	940	(940)	-
Winston-Salem campus ministry	-	5,625	(5,625)	-
Theological education	-	12,493	(12,493)	-
Other local causes	-	1,700	(1,700)	-
 Total Agency Fund Liability	 <u>\$ -</u>	 <u>\$ 170,606</u>	 <u>\$ (170,606)</u>	 <u>\$ -</u>

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July 17, 2023

Communication with Those Charged with Governance

To Management and the Executive Church Council
Salem Presbytery

We have audited the financial statements of Salem Presbytery for the year ended December 31, 2022, and have issued our report thereon dated July 17, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Accordingly, we are providing you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated February 23, 2023, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter to you dated February 23, 2023.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Salem Presbytery are described in Note B to the financial statements. As described in Note B, the Church changed accounting policies related to the classes of net assets from three classes to two - net assets with donor restrictions and net assets without donor restrictions, changes in the way certain information is aggregated and reported by the Church, including required disclosures about liquidity and availability of resources and increased disclosures on functional expenses by adopting FASB Accounting Standards Update (ASU) No. 2016-14, Presentation of Financial Statements of Not-for-Profit Entities, in 2020. We noted no transactions entered into by the Church during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the functional allocation of expenses is based on actual and allocated percentages of historical expenditure trends. We evaluated the key factors and assumptions used to develop the functional allocation of expenses in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of depreciation on its property and equipment at rates judged to approximate the benefit provided by these assets over their estimated useful lives. We evaluated the key factors and assumptions used to develop the depreciation estimate in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for doubtful accounts based on a detail review of slow-paying and past due accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements was:

The disclosure of fair value measurements in the notes to the financial statements -- the fair values are based upon quoted market prices confirmed with a third party broker and correspondence with other third parties. We evaluated the key factors and assumptions used to develop the fair value measurements in determining that it is reasonable in relation to the financial statements as a whole.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually or in the aggregate to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 17, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Church's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Church's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the Church Council and management of Salem Presbytery and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

GRAY, CALLISON & JONES CPA, PC

September 9, 2023

139th meeting of

Salem Presbytery

Committee on Representation

MOTION: The Committee on Representation moves the election of **Commissioned Ruling Elder Steven Lance Braxton ("Steve")** as Moderator of Presbytery effective at the conclusion of the February 2024 meeting of Presbytery.

Steve's work within Salem Presbytery is legendary. He has had roles as a pastoral leader at First Presbyterian-Greensboro, Pittsboro Presbyterian Church, and Efland Presbyterian Church (in New Hope Presbytery). Since 2010, Steve has served as the Commissioned Ruling Elder to Trinity Presbyterian Church of Elon, North Carolina. Steve continues his faithful service on our COM's Task Force on Examinations.

Steve's spouse, Sammie, is a long-time church educator in Salem churches, and currently serves as Christian educator at Jamestown Presbyterian Church.

Rev. Sam Perkins, Moderator

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: **REACH, EQUIP, SEND**

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:**

V. **A church or pastor which needs our PRAYERS:**

VI. **One Presbytery initiative which needs our SUPPORT:**

VII. **Next Presbytery Meeting:**

Tuesday, November 14, 2023: All on the ZOOM platform

Nomination 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:

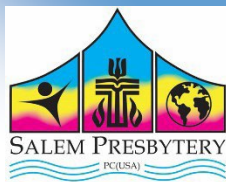
Salem Presbytery

P.O. Box 1763

Clemmons, NC 27012

Fax: 336-766-7153

lscott@salempresbytery.org



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 (Installed Leadership)

Encourages creative approaches to growing vital churches and cares for small churches. *Meets monthly on the second Tuesday at 11:00 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 10:00 a.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 3:00 p.m.*

COM Task Force on Transformational Ministry for the Changing Church

(formerly COM Task Force on Transformational Ministry for the Changing Church, and COM Task Force on Temporary Ministry and Pulpit Supply)

Supports and coaches churches with Temporary Pastoral Relationships as they discern their current and future 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.*

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 on a non-recurring schedule.*



GRIEVE. HEAL. GROW.



ABOUT COMFORT ZONE CAMP

Comfort Zone Camp serves children between the ages of 7-17 who have lost a parent, sibling or primary caregiver. The camps are offered at no cost to families and provide a safe, nurturing environment where kids can have traditional camp fun, while at the same time acquire tools to help them cope with their loss. **Since 1999, Comfort Zone has helped 21,000+ children.**

THE NEED

An estimated 1 out of 14 children in the U.S. will experience the death of a parent or sibling before they reach the age of 18. Over 5.2 million youth are bereaved, and the number more than doubles by age 25, to 13.2 million. Childhood bereavement is a prevalent and critical public health issue that can have a profound impact on future well-being.

WHERE WE OPERATE

Camps are held in California, Massachusetts, New Jersey, North Carolina and Virginia. We also partner with organizations around the country to serve their local or specific loss community through our Partnership Programs.

OUR PROGRAMS

Comfort Zone Camp offers weekend camps, young adult camps, family camps, Comfort Zone at Home (virtual camp), and workshops and support groups throughout the year. At Comfort Zone Camp, kids are given a place to break their isolation and receive validation from peers. They have opportunities to tell their stories, say goodbye, and remember loved ones.

CAMP ACTIVITIES

Activities includes games, swimming, arts and crafts and **Healing Circles™** led by mental health professionals. CZC rituals include our “circle of remembrance” bonfire and also our memorial service which can be attended by campers’ parents and siblings at the conclusion of each camp.

VOLUNTEERS

Without volunteers, Comfort Zone Camps could not happen. Over 85 volunteers are needed per camp in the following roles: big buddy mentors, nurses, mental health professionals and photographer. Volunteers are trained and complete a background check before camp. Over a third of our volunteer base are former campers.

THE IMPACT

Campers leave the camp “bubble” transformed with a community, coping skills and new friends who “get it”.

CAMP COSTS

Comfort Zone is available at no cost to campers. We are funded entirely by donations from individuals, corporations, grants and fundraising events.

“I have seen kids grow and learn more in two and a half days at camp than many months of individual therapy.”

- Allison White Twente, Ph.D, Westhampton Family Psychologists, P.C.



CONTACT US

info@comfortzonecamp.org | (804) 377-3430 | 6606 West Broad Street, Suite 401, Richmond, VA 23230

6 ESSENTIAL STRATEGIES

TO HELP YOUNG PEOPLE DISCOVER AND LOVE YOUR CHURCH

GROWING
YOUNG

KARA POWELL, JAKE MULDER, BRAD GRIFFIN

Growing Young

SIX ESSENTIAL STRATEGIES TO HELP YOUNG PEOPLE DISCOVER AND LOVE YOUR CHURCH

2023 Ruth Lamb Enrichment Series



Andy Jung

Special Guest Speaker
Fuller Youth Institute

Register Today!

- ✓ FREE event
- ✓ Lunch Included!
- ✓ In-person & Livestreamed

 30 September, 2023

 9:00am - 3:30pm

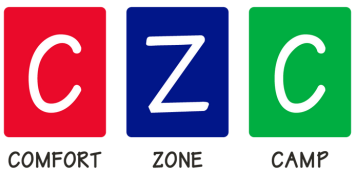
REGISTER NOW



More Info
www.guilfordpark.org

Contact Us
+336-288-5452





GRIEF CAMP

North Carolina

***Free of Charge**

Comfort Zone Camp serves children who have experienced the death of a parent, sibling, primary caregiver, or friend. All programs are offered at no cost to families. CZC provides a safe, nurturing environment where kids can have traditional camp fun, while at the same time acquiring tools to help them cope with their loss.

Since 1999, CZC has helped 21,000+ children.



UPCOMING PROGRAMS

Oct 6-8

WEEKEND CAMP IN GREENSBORO, NC

- Sleepover camp
- Ages 7-17

CAMP ACTIVITIES

Activities include games, swimming, arts and crafts, and Healing Circles led by mental health professionals.

THE IMPACT

Campers leave the camp "bubble" transformed with a community, coping skills and new friends who "get it".



Nick G. Camper Dad

“ Every time they have attended Comfort Zone Camp, they have come home having gained a new level of healing and with new lifelong friends. ”

Camper Inquiry



Refer a Camper



Volunteer

