



Presbytery of Lake Michigan

Presbyterian Church (U.S.A.)

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# Stated Meeting

Tuesday, June 11, 2024

**REVISED**  
**DOCKET of the STATED MEETING**  
**Presbytery of Lake Michigan**  
**June 11, 2024, 9:30 a.m.**  
**First Presbyterian Church**  
**Holt, Michigan**

**The Presbytery of Lake Michigan forms and partners with faith communities to challenge, encourage, equip, and hold one another accountable as Christ’s disciples.**

**8:30 a.m.** Registration opens: Please sign the Roll of the Presbytery  
Orientation for first-time Elder Commissioners and new pastors took place via Zoom on June 6, 2024 at 10:00 a.m. and was led by Rev. Christine Barnes.

**9:30 a.m. LIGHTING OF THE CHRIST CANDLE** - Gail Monsma, Moderator (Paw Paw/Decatur)

**OPENING OF THE STATED MEETING**

Call to Order and Opening Prayer  
Declaration of Quorum

**9:35 a.m. BUSINESS PLENARY I**

Appointment of Temporary Clerks [ACTION]

Seating of Corresponding Members [ACTION]

Approval of the Docket [ACTION]

Welcome

First-Time Elders and Christian Educators

Guests and Visitors

Greetings from the Host Church - Rev. Kirk Miller

Approval of the Consent Agenda [ACTION]

**10:00 a.m. WORSHIP** – (See insert)

Message:

Rev. Sarah Juist

Genesis 1:1-2:3

“Making Space”

Today’s offering is designated for PCUSA Poverty in America

**11:00 a.m. BREAK** (15 minutes)

**11:15 a.m. BUSINESS PLENARY II**

2024.06.11\_PLM Stated Mtg Docket

Nominating & Representation Committee – Elder Ben Boerkel (10 minutes) **[ACTION]**

Report of the Administrative Commission

First Presbyterian Church of White Pigeon, Michigan **[ACTION]**

Report of the Commission on Ministry - Rev, Kristine Aragon Bruce (15 Minutes)

- Report to Presbytery regarding First Presbyterian Church - Richland
- Information - Board of Pensions Changes
- Celebration of Retirement - Rev. Karen Kelley
- Recommendation - Joint Ministry Westminster of Jackson, MI. **[ACTION]**

Budget & Finance - Elder Beth Dyer (10 minutes)

- Property Sale - Recommendation for Westminster - Jackson, MI **[ACTION]**
- Information - Mission Action Plans
- Budget and Finance Report

**12:00 p.m. ADJOURNMENT - Gail Monsma**

**EXTINGUISHING OF THE CANDLE**

**12:15 p.m. Lunch**

**1:00 -3:00 p.m. Presbytery Mission Palooza**

**The next Presbytery meeting is scheduled for Tuesday, September 14, 2024**

**at First Presbyterian Church**

**120 Pine Street**

**Paw Paw, MI 49079**

**269-657-3111**



# Presbytery of Lake Michigan

Presbyterian Church (U.S.A.)

## June 11, 2024 We Gather to Worship

Prelude

*Creatures of Our God and King*  
Joanne Tango, Organist/Pianist

arr. Anna Laura Page

Call to Worship

In the midst of darkness & chaos...

**God imagined.**

Rev. Linda Rubingh, *Validated Ministry*  
*New City Kids*

In the fury & darkness...

**God imagined a world filled with trees,  
and blue skies  
and fluffy white clouds.**

In the meadow, God stood and...

**imagined foxes, bluebirds, and slithering snakes.**

In a world of rainstorms and wildlife  
and cattle and grasses blowing in the breeze...

**God imagined humanity.  
God imagined the continuum from man to woman.**

In a world teeming with billions of people...

**God imagined me.**

God imagined you and God imagined me.  
We are created in the image of God.

**God imagined us all. God loves each of us.**

Let us worship with the same imagination  
as the creating One!

**Amen.**

\*Hymn #23

*God, You Spin the Whirling Planets*

Call to Confession and Prayer of Confession

Rev. James Ayers, *HR*

Gracious and loving God, open our hearts so that we are able to admit to you the fullness of our lives – that which is beautiful and good, and that which is hurtful and hateful.

**We confess that we do not follow Jesus in all that we do.**

**We love with condition.**

**We judge and condemn.**

**We cast the first stone, and keep the logs in our own eyes.**

**We do not turn to You as the source of our healing.**

**Forgive us, we pray. Forgive our sin, and empower us to be imitators of Christ in love and service. Amen.**

Assurance of Forgiveness

Friends in Christ, know this: the mercy of God is from everlasting to everlasting, and I remind you of this surpassing grace – in Jesus Christ, we are forgiven.  
Alleluia! Amen!

\*Gloria #582

*Glory to God, Whose Goodness Shines on Me*

The peace of Christ be with you. **And also with you.**

*Please take a moment to share Christ's peace with those around you*

**We Hear the Word**

Rev. Sarah Juist, Parkwood Presbyterian Church

Prayer for Illumination

**Gracious God, we do not live by bread alone, but by every word that comes from your mouth. Make us hungry for this heavenly food, that it may nourish us today in the ways of eternal life; through Jesus Christ, the bread of heaven. Amen.**

Scripture

Genesis 1:1-2:3

Message

“Making Space”

**We Respond to the Word**

Call for the Offering

Lori Ladd, *Ruling Elder*  
*Brooklyn Presbyterian Church*

*The offering today is designated to PCUSA Poverty in America*

Offertory Anthem

*All You Works of God*

Marty Haugen

FPC Holt Choir and Congregational Participation

(See the back of the bulletin for the music and join as you feel comfortable)

\*Doxology

**Praise God, from whom all blessings flow;  
Praise God, all creatures here below;  
Praise God above, ye heavenly host;  
Creator, Christ, and Holy Ghost!**

\*Prayer of Thanksgiving and Dedication

**We give in grateful thanksgiving for all that God has given us. In the upside down world of the gospel, we measure our wealth not by what we have, but what we can give away. Let us give away generously, in this offering, to bless your church, your people, your creation.**

**Celebration of the Lord's Supper**

Rev. Kirk Miller, Teaching Elder  
Rev. Dr. Rob Carlson, Teaching Elder  
*First Presbyterian Church, Holt*

THE INVITATION TO THE LORD'S TABLE

## THE GREAT PRAYER OF THANKSGIVING

The Lord be with you...

**And also with you**

Lift up your hearts

**We lift them up to the Lord.**

Let us give thanks to the Lord our God.

**It is right to give God thanks and praise.**

*Upon the leader's prompt, the congregation is invited to offer spontaneous thanksgivings in a cacophony of prayer.*

## SANCTUS *(Holy Holy Holy p.1, v.1)*

**Holy, holy, holy! Lord God Almighty!**

**Early in the morning our song shall rise to Thee!**

**Holy, holy, holy! Merciful and mighty!**

**God in three Persons, blessed Trinity!**

## MEMORIAL ACCLAMATION

Leader: Great is the mystery of faith:

People: **Christ has died, Christ is risen, Christ will come again.**

## THE LORD'S PRAYER

**Our Father, who art in heaven, hallowed be thy name. Thy kingdom come, thy will be done, on earth as it is in heaven. Give us this day our daily bread, and forgive us our debts, as we forgive our debtors; and lead us not into temptation, but deliver us from evil. For thine is the kingdom and the power and the glory, forever. Amen.**

## THE WORDS OF INSTITUTION

### THE COMMUNION OF THE PEOPLE

*This is the Lord's Table and our savior invites all who seek the grace and love of God to come and enjoy the feast. We celebrate the sacrament today by intinction, with individual cups available for those who prefer. All bread is gluten free. Starting in the front, please approach the table by the center aisle and return to your seat via the side. If mobility is a concern, a server will bring the elements to you.*

### PRAYER AFTER THE SUPPER

**Holy God, we give you thanks that you have claimed us as your own and nourished us in this meal as members of Christ's body. By the work of your Spirit within us give us grace-filled imagination and a fierce passion to glorify you as one, living body in the world; to this generation and forever, through Jesus Christ our Lord. Amen.**

\*Hymn #24

*God, Who Stretched the Spangled Heavens*

\*Charge and Benediction

Rev. Sarah Juist

Postlude

## ALL YOU WORKS OF GOD

Adapted from Daniel 3:57-88  
"Canticle of the Three Children"

Marty Haugen

### Refrain

All you works of God, ev - 'ry moun - tain, star and  
tree bless the One who shapes your beau - ty, who has  
called you all to be one great song of love and  
grace, ev - er an - cient, ev - er new; raise your  
voic - es, all you works of God!

### Verses

Bless your mak - er!  
Chant your praise!  
Raise up your joy - ful song!

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Thank you to FPC Holt Musicians, for sharing your gift of music!

#### Liturgy Credits:

Call to Worship ~ written by Tim Graves, and posted on LiturgyBits. <https://liturgybits.wordpress.com>

Prayer of Confession and Assurance of Pardon Written by Beth Merrill Neel on her blog, 'Hold Fast to What Is Good'. Used with permission.

Prayer for Illumination: <https://www.caldwellpresby.org/docs/resources/Prayers%20for%20Illumination.pdf>

Prayer of Thanksgiving for the Offering: written by Rev. Quentin Chin. Posted on the **United Church of Christ** website

**PRESBYTERY OF LAKE MICHIGAN**  
**CONSENT AGENDA of the STATED MEETING**  
**June 11, 2024**

1. **To excuse** these members and elder commissioners at their request and to add those who will continue to request an excused absence up to the actual meeting: Joanna Bailey (VAL), David Braak (VAL), Laurie Hartzell (MAL), Peggy Casteel-Huston (VAL), Benda Deily (Three Rivers), Laurie Hartzell (MAL), Mackenzie Jager (Muskegon), Karen Fitz La Barge (North Kent), Nick Marlatt (Hastings), Charles Moerdyk (Kalamazoo North), Kathleen Robertson King (MAL), Kristin Stroble (Eastminster East Lansing), Lisa Schrott (Okemos), Lorenzo Small (Battle Creek First).
2. **To approve** the Minutes of the Stated Meeting of the Presbytery of Lake Michigan, March 9, 2024, Online only.
3. **To file** the approved Minutes of the Presbytery of Lake Michigan Leadership Team on March 7, 2024, April 4, 2024, and May 2, 2024. Online only.
4. **To approve** the Synod of the Covenant Bylaw Change to the Composition of Synod Membership. The Synod of the Covenant is requesting ratification of a change in the bylaws of the Synod of the Covenant. Request for Ratification of Synod of the Covenant By-laws. Commissioners of the Synod of the Covenant recently made a change in their bylaws for the purposes of representation. Per the PCUSA Constitution, changes in bylaws or policies that alter the composition of Synod membership must be approved by the presbyteries that comprise the Synod. The change to the bylaws is as follows:

**AMENDMENT TO THE SYNOD OF THE COVENANT BYLAWS: To approve the following proposed amendment: To add 40:80** In order to fulfill the principles of participation and representation, the Synod shall elect three ruling elders and three teaching elders as at large members as follows: two (2) people of African descent, two (2) people of Asian, Asian American, or Pacific Islander (AAPI) descent, and two (2) people from marginalized communities within the bounds of the Synod (member of another racialized identity, immigrants, those whose first language is not English). Two (2) of those elected will be assigned to serve on the Leadership Committee, and the other four (4) will be assigned, one each, to one of the other standing committees by the Nominating Committee,

- A. Each at-large member shall be elected to serve terms of three years and may be eligible for election. However, no at-large members shall serve more than six consecutive years, and any at-large member who has served six consecutive years shall be ineligible for election as an at-large member for at least one year.
- B. At-large members will have voice and vote on the committees to which they are assigned, as well as voice and vote at Synod Assemblies.
- C. Each at-large member shall be a ruling elder or a teaching elder.
- D. Each at-large member shall be a member of a presbytery or congregation within the bounds of the Synod of the Covenant.



E. No more than one (1) at-large member from each presbytery can serve simultaneously.

Constitutional Support: F-1.0403, G-3.0103, G-3.0401

5. **To receive** the 2024 Terms of Call Report (online only).
6. **To approve** the following recommendation of the Presbytery of Lake Michigan Commission on Ministry that the Presbytery designate Rev. Dave Milburn as Pastor Emeritus of Parkwood Presbyterian Church of Jenison, MI.
7. **To approve** the following recommendation of the Presbytery of Lake Michigan Commission on Ministry that the Rev. Peggy Casteel-Huston be granted the status of Retired and to celebrate her ministry at the stated meeting in September.
8. **To receive** the Report of the Stated Clerk for today, as follows:

**REPORT OF THE STATED CLERK**  
**Rev. Fran Lane-Lawrence**  
**March 9, 2024**

1. **REVIEW OF 2023 SESSION MINUTES:** The review of 2023 session minutes is in process. A report of the review will be provided at the stated meeting in September 2024.
2. **BOUNDARY AND ETHICS TRAINING:** The PCUSA Constitution in the *Book of Order* mandates all councils (this includes sessions) adopt and implement sexual misconduct policies “which shall include requirements for training which includes the topic of sexual misconduct and child sexual abuse prevention . . . at least every 36 months.” (G-3.0106) The Presbytery of Lake Michigan now mandates sexual misconduct/ boundary training every 36 months for teaching elders, including honorably retired ministers, commissioned ruling elders, ruling elders, and Christian educators who are active in the ministry of the Presbytery. This is a change from the previous mandate, and most teaching elders in the Presbytery of Lake Michigan will need to attend Boundary and Ethics Training to be in compliance. Boundary and Ethics Training in 2024 will be provided to members of the Presbytery of Lake Michigan at **no cost** to participants by LeaderWise. The LeaderWise training that fulfills this requirement for sexual misconduct training only will be offered as provided below. This training is first-come, first-serve. Sessions are limited to 40 participants.
  - Introduction to Boundaries, Saturday, September 28, from 9:30 a.m. – 4:30 p.m.
    - Registration: <https://leaderwiseconsulting.square.site/product/sotc-boundaries-lw/7>
    - Participants must be present for all 6 hours of training to receive credit.
  - Introduction to Boundaries, Tuesday, October 15, and Wednesday, October 16, 2024, from 6:00 p.m. to 9:00 p.m.
    - Registration: <https://leaderwiseconsulting.square.site/product/sotc-boundaries-lw/7>
    - Participants must be present for all 6 hours of training to receive credit.

- Introduction to Boundaries, Thursday, November 7, 2024, from 9:30 a.m. – 4:30 p.m.
    - Registration: <https://leaderwiseconsulting.square.site/product/sotc-boundaries-lw/7>
    - Participants must be present for all 6 hours of training to receive credit.
3. **REQUEST FOR EXCUSED ABSENCES FOR PRESBYTERY MEETINGS:** The Stated Clerk asks that all requests for excused absences be made through the online system available on the presbytery website or by using this link: <https://forms.gle/R9kSbxWktUjF2NU8>. *Requests for excused absences not requested through the online system may not be recorded correctly.*
  4. **DATES FOR STATED MEETINGS IN 2024:** The dates for stated meetings of the Presbytery of Lake Michigan for 2024 are as follows:
    - a. September 14, 2024 – *PAW PAW*
    - b. December 3, 2024 – *GRAND HAVEN*

**Thank you to these congregations for generously hosting a meeting of the Presbytery of Lake Michigan.**

5. **REPORTS OF ADMINISTRATIVE COMMISSIONS:**  
**Eastminster Presbyterian Church of Grand Rapids, MI**

Lake Michigan Presbytery  
 Administrative Commission for Eastminster GR  
 June 11, 2024

This report provides an update since our last quarterly report of March 2024. The following actions/developments have taken place:

Rev. Laurie Hartzell has continued to maintain a part-time presence at the Eastminster building (now Grand Rapids Matu Christian Church); her hours are minimal as the need is considerably reduced. She has kept the remaining members connected through newsletters of information, updates, and encouragement. Over the last several months, nine members have requested letters of transfer to new church homes; the remaining members will process their transfers through the Presbytery.

The Administrative Commission (AC) prepared an update letter which was sent to the remaining membership, providing an overview of the process taken by the Session and the AC since it was constituted and organized last July.

The historical records have been organized, consolidated, and the majority of them have been moved to the Presbytery offices for archiving. There are some current records which will join the others, after the books are closed, and the congregation and corporation dissolved.

The Pre-school held a 50<sup>th</sup> Anniversary celebration on May 18, 2024 with parents and community invited to see their art show and wish them well as they move to their new location at Shawnee Park Church as the East Village Preschool. The transition should be completed no later than mid-June.

At the final meeting with the Session, a decision was made that June 28, 2024 would be the date of dissolution for the congregation and the corporation of Eastminster Presbyterian Church Grand Rapids. However, the AC will continue to function as it wraps up remaining issues related to expected monies from the still outstanding Employee Retention Credit, and possible monies from the Presbyterian Foundation that can be applied for only after dissolution is complete. The AC offered words and tokens of appreciation, along with prayer and litany acknowledging the grief that comes with closing a church, and to honor the work, dedication, and future of the Session members.

This Administrative Commission and the remaining members of EPC-GR cherish your continued prayers for wisdom, comfort and joy as we witness new beginnings in the midst of difficult endings.

Yours in Christ,

Elder Ed Coke, Moderator (Grand Rapids Westminster)  
Elder Judith Burnside, Recording Clerk (Spring Lake)  
Elder Cal Bosman (Grand Haven)  
Rev. Nick Marlatt (Hastings)

### **First Presbyterian Church of Marshall, MI**

Presbytery of Lake Michigan  
Administrative Commission for Marshall  
June 11, 2024

The Members of the Administrative Commission (AC) continue to work diligently and pastorally with the Session as we try to understand the present disorder. In order to get to know the congregation, the session, and the situation, the AC has interviewed session members, members and friends of the congregation, and previous pastors. The AC also attended a session meeting on April 7, 2024. The AC continues to gather information from the session such as the Manual of Administrative Operations, minutes from previous years, and financial statements to get a better picture of the congregation and work of the session. The AC is working with Rev. Charlotte Ellison (HR) and the session to approve a Temporary Supply Pastor contract. Members of the AC plan to interview those who are still interested in speaking with the AC. The AC continues to discern the extent of and ways to correct the disorder.

Official Actions that have been taken by the AC:

**A motion prevailed** to notify COM that the AC will be resourcing the congregation directly moving forward. The AC will provide updates as to progress to COM for their records and will notify COM when disorder within the congregation has been resolved and the COM can resume providing a liaison.

Respectfully Submitted by

The AC for Marshall First Presbyterian Church

Annamarie Groenenboom Nancy Toth Brad Sparks Amber Nettleton

*This concludes the reports of the Administrative Commissions.*

***This concludes the Clerk's Report***

8. **To receive** the following report from the Commission on Ministry:

**REPORT OF THE COMMISSION ON MINISTRY  
STATED MEETING of the PRESBYTERY of LAKE MICHIGAN  
June 11, 2024**

Since the last Presbytery meeting, the COM Plenary has met twice (April 16, 2024, and May 28, 2024), and the Northern, Eastern, and Southwestern Regions have met as needed. The following report deals with actions that the Commission has recommended to the Presbytery, actions taken by the Commission and its Regions on behalf of the Presbytery, and other matters of a general nature.

**REPORT ON ACTIONS REGARDING CALLS, INSTALLATIONS, AND RELATED MATTERS:**

1. **A motion prevailed** to approve the minutes of the COM Plenary meeting of February 27, 2024.
2. **A motion prevailed** to approve the minutes of the COM Regions since the February 27, 2024, Plenary meeting.
3. Brooklyn: A motion prevailed to approve the congregation's Ministry Discernment Profile for an interim pastor.
4. Cassopolis: **A motion prevailed** to approve the contract between **Rev. Brian Madison** and the First Presbyterian Church of Cassopolis, MI as part-time (30 hours) Temporary Pastor **effective January 1, 2024 through August 31, 2024** as follows:

Cash Salary	\$21,804
Housing Allowance	\$9,933
Total Effective Salary	\$31,737
Board of Pensions	\$2,698

Professional Development	\$ 800
Mileage Reimbursement	\$100
Book Allowance	\$300
Professional Expenses	\$100
Vacation	23 days, including 3 Sunday
Continuing Education	14 days, including 2 Sundays

PLM Family Medical Leave Policy is applicable

5. Decatur/Paw Paw: **A motion prevailed** to approve the contract between **Rev. Gail Monsma**, First Presbyterian Church of Decatur, MI (1/3 time), and First Presbyterian Church of Paw Paw, MI (2/3 time) as **Interim Pastor** effective **April 15, 2024-April 15, 2025**.

Cash Salary	\$43,260
Housing Allowance	\$30,900
Medical Reimbursement	\$1,000
Total Effective Salary	\$75,160
Board of Pensions	\$29,324
Dental Plan	\$400
SECA	\$5,673
Professional Development	\$ 1,200
Mileage Reimbursement	IRS Rate
Professional Expenses	\$800
Phone	\$600
Vacation	30 days, including 4 SundaysContinuing
Education	14 days, including 2 Sundays

PLM Family Medical Leave is applicable.

6. Dimondale: **A motion prevailed** to approve the yoked relationship between the First Presbyterian Church of Dimondale, MI, and Delta Presbyterian Church of Lansing, MI. **A motion prevailed** to approve the call of **Rev. Ben Rumbaugh** as **Designated Pastor** for a period of two (2) years (Lansing Delta (55%) and Dimondale (45%)), and to approve the following terms of call. Rev. Rumbaugh abstained from the vote.

Cash Salary	\$51,800
Housing Allowance	\$20,000
Total Effective Salary	\$71,800
Board of Pensions	\$ 28,002
Dental Plan	\$310
Medical Reimbursement	\$3,200
Professional Development	\$ 800
Professional Reimbursement	\$500
Mileage Reimbursement	IRS Rate
Vacation	30 days, including 4 Sundays
Continuing Education	14 days, including 2 Sundays

PLM Family Medical Leave Policy is applicable.

7. Edwardsburg: **A motion prevailed** to approve an exception in the terms of call between Rev. Scott Scheel and Edwardsburg for 2024 are less than the minimum

salary requirement which will need an exception. COM will notify the pastor and the session that this will be the last year that the exception will be approved.

Cash Salary	\$25,500
Housing Allowance	\$23,664
403(b)	\$ 5,100
Total Effective Salary	\$54,264

Board of Pensions	\$21,162.96
Professional Development	\$ 800
Mileage Reimbursement	IRS Rate
Professional Expenses	\$300
Vacation	5 weeks, including 5 Sundays
Continuing Education	2 weeks, including 2 Sundays

Applicable PLM Policies: Sabbatical Policy and Family Medical Leave Policy

8. Jackson Westminster: The Commission on Ministry will recommend to the presbytery at the stated meeting on June 11, 2024, that the congregation engage in Joint Witness with a local United Church of Christ Congregation. The following actions were taken:

**A motion prevailed** to approve the mission study.

**A motion prevailed** to approve the Joint Witness Agreement with specificity added to the cost-sharing agreement.

**A motion prevailed** to approve the Interim Pastor position description at 19.5 hours.

**A motion prevailed** to approve the contract between **Rev. Jake Kaufman** and Westminster Presbyterian Church of Jackson, MI as part-time (19.5 hours) **Interim Pastor** effective **June 1, 2024** as follows. Rev. Karen Kelley abstained from the vote.

Cash Salary	\$25,758
Housing Allowance	\$20,000
Total Effective Salary	\$45,758

Reimbursement	\$1804.50
Mileage Reimbursement	IRS Rate
Vacation	30 days, including 4 Sundays
Continuing Education	14 days, including 2 Sundays

9. Jenison Parkwood: A motion prevailed to recommend to the Presbytery that Rev. David Milburn be granted the status of Pastor Emeritus.
10. Richland: The SW Region COM took the following action: to direct Rev. Dr. Fran Lane-Lawrence to correspond with Rev. Jennings/Session requesting documentation from Rev. Jennings' physician stating that he is released to return to work and any providing any limitation on his activities. COM requested the documentation be submitted by

April 26, 2024. Rev. Lorenzo Small met with Rev. Mark Jennings and Mx. Erin O'Sullivan and received documentation from Rev. Jennings' physician stating that he can return to work with no limitations. Rev. Kristin Stroble and COM received certified mail from Rev. Jennings. Mx. Erin O'Sullivan visited the Presbytery office to obtain information about the Presbytery's Personnel Committee and received information that the LT Executive Leadership Committee fulfills that role. The Presbytery has been receiving reports of disorder regarding the role of Mx. Erin O'Sullivan participating in congregational leadership in ways that are beyond the bounds of acceptable participation. The Clerk of Session also did not act at the direction of the Commission of Ministry in sharing information with the session. Rev. Lorenzo Small and Rev. Amber Nettleton are attempting to arrange a meeting with the session and Rev. Jennings.

11. Rockford North Kent: **A motion prevailed** to approve an exception to the minimum terms of call for 2024. COM will notify the pastor and the session that an exception will not be approved in 2025. The COM will work with the session so they are aware of all their options.
12. **A motion prevailed** to approve the 2024 Terms of Call Report and provide it to the Presbytery at the stated meeting on June 11, 2024.

*This concludes the report of the Committee on Ministry.*

9. **To receive** the following report from the Commission the Preparation for Ministry:

**PRESBYTERY OF LAKE MICHIGAN  
REPORT OF THE COMMISSION ON THE PREPARATION FOR MINISTRY  
June 11, 2024**

The Commission met three times since the last Stated Meeting of the Presbytery – regular stated meetings on March 26, 2024, April 23, 2024 and May 21, 2024. The following report deals with actions that the Commission has recommended to the Presbytery, actions taken by the Commission on behalf of the Presbytery, and other matters of a general nature.

1. **A motion prevailed** to approve the minutes of the Commission on the Preparation for Ministry of March 26, 2024, and April 23, 2024.

*This concludes the report of the Committee on the Preparation for Ministry.*

***This concludes the Consent Agenda.***

**APPROVED**

**Minutes of the Leadership Team  
Presbytery of Lake Michigan via Zoom  
1511 Helen Avenue, Portage, MI 49002  
March 7, 2024**

**Attendance Roll:** Chris Dorn (Ionia/DST), Cindy Green (Portage Westminster/LT MAL), Troy Hauser Brydon (Grand Haven/PLM Vice Moderator), Stan Jenkins (Lansing First/LT MAL), Paul Karsten (Westminster GR/LTModerator), Gail Monsma (Paw Paw/PLM Moderator) Amber Nettleton (MAL/N&R Moderator), Lynette Sparks (GR Westminster/M&O),

**Staff:** Fran Lane-Lawrence (Executive Presbyter/Stated Clerk), Chrissy Westbury (Associate Presbyter), Cal Bremer (Asst. to Exec), Annamarie Groenenboom (Asst. Clerk)

**Absent:** Katie Hurnwell (MAL/CST)

**Call to Order and Opening Prayer**

Elder Paul Karsten, moderator, called the meeting to order with prayer at 12:32 p.m. A quorum was present. Rev. Chris Dorn led those gathered in a time of devotion.

**Welcome**

Elder Paul Karsten extended a welcome to new members of the Leadership Team.

**Adoption of the Agenda:**

**A motion prevailed** to approve the agenda.

**Approval of the Consent Agenda:**

**A motion prevailed** to approve the Consent Agenda including the following items:

- A. **To approve** the Leadership Team Meeting Minutes of January 4, 2024.
- A. **To receive** the Team Facilitators' Reports.
- A. **To receive** the January 4, 2024, and the March 7, 2024, Report of the EP/Associate Presbyters.

**Unfinished Business**

- A. **Administrative Commission for Eastminster Presbyterian Church, Grand Rapids**  
The Administrative Commission (AC) continues its work. The preschool plans to move to Shawnee Park Christian Reformed Church using a different name. The AC is waiting for a response from the Presbyterian Foundation regarding investments of approximately \$42,000. Rev. Laurie Hartzell (Eastminster GR) continues to offer pastoral care and follow up on administrative concerns.

- B. **Administrative Commission for First Presbyterian Church, Marshall**



Rev. Cal Bremer offered background information about dynamics at FPC-Marshall. The members of the Administrative Commission (AC) have received orientation. The AC began its work and has scheduled regular meetings each week. Members of the AC will meet with the session on Sunday, April 7, 2024.

**C. Administrative Commission for First Presbyterian Church, White Pigeon**

The Administrative Commission (AC) met with the session on January 19, 2024. The session members and officers of the congregation resigned at the meeting. The AC continues to gather records that were previously stored at the homes of session members. Patriot Reality is working to sell the building and has listed it at \$199,900.

**New Business**

**A. GA Overture for Concurrence Request from Portage Westminster - Christian Education Overture**

Rev. Dr. Fran Lane-Lawrence described the overture. The members of the LT were informed that the overture is on the docket for discussion and vote at the presbytery meeting. Eileen Best, Certified Christian Educator (Portage Westminster) will speak on behalf of the overture at the meeting.

**B. GA Overture for Concurrence Request from Lansing First - Gun Violence**

Rev. Dr. Fran Lane-Lawrence described the overture. The members of the LT were informed that the overture is on the docket for discussion and vote at the presbytery meeting. Rev. Lisa Schrott (Okemos) will speak on behalf of the overture at the meeting.

**A motion prevailed** to endorse both overtures and recommend concurrence to the Presbytery.

**C. Review of the Anti-Harassment Policy**

Each council is required to adopt an Anti-Harassment Policy (G-3.0106). Members of the LT reviewed the proposed Presbytery of Lake Michigan Anti-Harassment Policy, which will be introduced to the Presbytery as a first-read at the June 11, 2024, stated meeting.

**D. Ruling Elder Boundary Training for Leadership Team Members**

Rev. Dr. Fran Lane-Lawrence reviewed the need for ruling elder boundary training. There are 6 opportunities to receive boundary training through LeaderWise:

Ruling Elder and Teaching Elder Training:

April 9 & 10, 2024, 1:30 pm-4:30 pm

September 28, 2024, 9:30 am-4:30 pm

October 15 & 16, 2024, 6 pm-9 pm

November 7, 2024, 9:30 am-4:30 pm

Ruling Elders Only Training:

April 13, 2024, 9:30 am-4:30 pm

June 1, 2024, 9:30 am-4:30 pm

Possible resources for boundary training for ruling elders serving in congregations were discussed.

**E. New Worshiping Community Grant Application (Rainmakers)**

Rev. Chrissy Westbury reported on the status of the Rainmakers New Worshipping Community Grant Application. The application was submitted by a candidate under the care of Heartland Presbytery, who now resides within the bounds of the Presbytery of Lake Michigan. Rainmakers cannot be supported as a New Worshiping Community at this time.

**F. New Worshiping Community Grant Application (Emmaus)**

Rev. Dr. Fran Lane-Lawrence reported on the status of the Emmaus New Worshipping Community Grant Application. Emmaus is a group with RCA affiliation. Emmaus does not fit the criteria of a PC(USA) New Worshipping Community due to not having a PC(USA) partner church.

**Discussion of the Business and Worship at Stated Meetings of the Presbytery**

2024 - Living into hope with energy, intelligence, imagination, and love. Discussion of Themes for this year.

**B. Saturday, March 9, 2024: Kalamazoo First**

1. The Theme: Living into Love
2. Offering: PCUSA Theological Education Fund
3. Preacher and Keynote: Rev. Dr. Jonathan Lee Walton
4. Celebration of the Lord's Supper
5. Report of EP - Fran Lane-Lawrence (5 minutes)
  1. Boundary Training
6. Synod of the Covenant Report - Matt Aragon Bruce(10 minutes)
7. B&F - Financial Report - (10 minutes)
8. Nominating Committee Report - Fred Welch (10 minutes)
9. GA Overture for Concurrence - CE Overture - Eileen Best (10 minutes)
10. GA Overture for Concurrence - Gun Violence - Lisa Schrott (10 minutes)

**Adjournment and Closing Prayer: Closed in prayer at 1:39pm with prayer.**

The meeting was adjourned in prayer by Elder Paul Karsten at 1:18pm.

**Next meeting:** April 4, 2024, at 12:30 p.m. via Zoom

**Devotion:** Lynette Sparks

**APPROVED**

**Minutes from the Leadership Team  
Presbytery of Lake Michigan  
1511 Helen Avenue, Portage, MI 49002  
April 4, 2024**

**Attendance Roll:** Chris Dorn (TE-Ionia/DST), Stan Jenkins (TE-Lansing First/LT MAL), Paul Karsten (RE-Westminster GR/LTModerator), Gail Monsma (TE-Paw Paw/PLM Moderator), Amber Nettleton (TE-MAL/N&R Moderator), Beth Dyer (RE – Kalamazoo First)/B&F

**Excused:** Troy Hauser-Brydon (TE-Grand Haven/PLM Moderator), Lynette Sparks (TE-Westminster GR/M&O), Cindy Green (RE-Portage Westminster/MAL)

**Absent:** Katie Hurnwell (TE-MAL/CST)

**Staff:** Fran Lane-Lawrence (Executive Presbyter/Stated Clerk), Chrissy Westbury (Associate Presbyter), Cal Bremer (Asst. to Exec), Annamarie Groenenboom (Asst. Clerk)

**Call to Order**

Elder Paul Karsten, moderator, called the meeting to order with prayer at 12:34 p.m. A quorum was present. Rev. Annamarie Groenenboom led those gathered in a time of devotion.

**Adoption of the Agenda**

The agenda was **approved by consensus**.

**Approval of the Consent Agenda**

**A motion prevailed** to approve the Consent Agenda, including the following items with revisions to the March 7, 2024, minutes:

- A. **To approve** the Leadership Team Meeting Minutes of March 7, 2024.
  - a. Revision to the March 7, 2024 minutes included the adding the name of Beth Dyer to those present at the meeting
- B. **To receive** the Team Facilitators' Reports.
- C. **To receive** the April 4, 2024, Report of the EP/Associate Presbyters.

**Unfinished Business**

**A. Administrative Commission Updates**

**1. Administrative Commission for Eastminster Presbyterian Church, Grand Rapids**

The Administrative Commission (AC) continues to await information on the status of Employee Retention Credit monies and Presbyterian Foundation monies. The AC approved a \$10,000 loan from the Presbytery to cover continued costs. A letter was sent to former church members (those active just prior to closing) to provide an update regarding details of the sale of the

building, plans for the pre-school transfer, and what is known about the ERC and the Foundation monies. The AC will be sending another letter in June.

- 2. Administrative Commission for First Presbyterian Church, Marshall, MI**  
Members of the Administrative Commission interviewed Rev. Mark Pawlowski (HR), Rev. Jerry Duggins (Portage Westminster), Rev. Penny Pitts (Retired), and Rev. Charlotte Ellison (HR). The members of the AC are reviewing a 3-6 month Temporary Stated Supply contract presented by Rev. Ellison. Members of the AC plan to meet with the Session on April 7, 2024.
- 3. Administrative Commission for First Presbyterian Church, White Pigeon, MI**  
Members of the Administrative Commission are gathering official records and church documents that have been stored at the homes of Session members. Session members have resigned, and several trustees have yet to resign. The property is currently listed for sale, but no viable offers have been received.

## **New Business**

- A. Nomination for the Nominating and Representation Committee**  
Members of the Leadership Team were reminded that they must nominate a teaching elder to serve on the Nominating and Representation Committee. Members were encouraged to share any potential nominees with Rev. Dr. Fran Lane-Lawrence or Rev. Chrissy Westbury.
- B. Recommendation to Appoint Lisa Schrott as Moderator of the Nominating and Representation Committee effective May 1, 2024**  
Rev. Amber Nettleton resigned from the Nominating and Representation Committee to begin her work with the Commission on Ministry effective April 30, 2024. After a time of discussion, **a motion prevailed** to appoint Rev. Lisa Schrott (Okemos) as moderator of the Nominating and Representation Committee, effective May 1, 2024. Rev. Amber Nettleton abstained from the vote. Members of the Leadership Team accepted the resignation with regret and expressed their appreciation for Rev. Nettleton's faithful service on the Nominating and Representation Committee and the Leadership Team.
- C. Staff Update**  
Rev. Dr. Fran Lane-Lawrence informed the members of the Leadership Team that Rev. Annamarie Groenenboom will be going on family leave in August 2024. Rev. Groenenboom will not be present for the Presbytery meeting on September 14, 2024. The members of the Leadership Team extended congratulations to Rev. Groenenboom.
- D. Board of Pensions Update**  
The Board of Pensions recently announced changes to benefits plans. Due to increased medical benefits costs, pastors and congregations are anxious. The

executive and associate presbyters, along with COM moderators, have been in conversation with Rev. Luke Choi (Board of Pensions). Rev. Choi plans to meet with members of COM on April 16, 2024. The members of COM are creating a policy that encourages parity between churches and pastors.

## **Discussion of the Business and Worship at Stated Meetings of the Presbytery**

### **A. Debrief of March Stated Meeting and Review of Evaluations**

The members of the Leadership Team reviewed the feedback received from participants at the last meeting. Overall, the feedback was positive, and the meeting was well attended.

### **B. Tuesday, June 11, 2024: Holt, MI**

The Presbytery will host a Presbyter Mission Palooza for congregations to share about ministries that they are excited about and connect churches. The host church is preparing a pig roast. A motion prevailed to grant Rev. Dr. Fran Lane-Lawrence an excused absence from this meeting.

1. The Theme: Ministry with Imagination
2. Offering: Poverty in America
3. Preacher: Rev. Sarah Juist
4. Celebration of the Lord's Supper
5. B&F - Financial Report - Beth Dyer (10 minutes)
  1. MAPS
6. Nominating Committee Report - Ben Boerkel (10 minutes)
7. COM - Kristin Stroble (10 minutes)
  1. Celebration of Retirement - Karen Kelley
  2. Changes to policy

### **B. Saturday, September 14, 2024 - Paw Paw**

1. The Theme: Serving with Energy
2. Offering: PLM Inquirers and Candidates
3. Preacher and Learning Together: Rev. Corey Schlosser-Hall
4. Celebration of the Lord's Supper
5. Report of EP - Fran Lane-Lawrence(5 minutes)
6. Synod of the Covenant Report - Chip Hardwick (10 minutes)
7. B&F
  - a. Budget First-Read
8. Nominating Committee Report - Lisa Schrott (10 minutes)
9. Report from GA Commissioners (25 minute)

### **C. Tuesday, December 3, 2024 - Grand Haven**

1. The Theme: Intelligent Care
2. Offering: PCUSA Restoring Creation for Ecology and Justice
3. Preacher:
4. Celebration of the Lord's Supper

5. Report of EP - Fran Lane-Lawrence(5 minutes)
6. Synod of the Covenant Report - Chip Hardwick (10 minutes)
7. B&F
  - a. Budget Approval
2. Nominating Committee Report - Lisa Schrott (10 minutes)
3. Commission of Moderator/Vice Moderator

**D. Saturday, March 8, 2025 - East Lansing Eastminster**

1. The Theme: Care of Creation
2. Offering:
3. Preacher: Rev. Dr. Tricia Tull
4. Celebration of the Lord's Supper
5. Report of EP - Fran Lane-Lawrence(5 minutes)
6. Synod of the Covenant Report (10 minutes)
7. B&F
8. Nominating Committee Report - Lisa Schrott (10 minutes)

**Adjournment and Closing Prayer**

The meeting was adjourned at 1:25 pm. Rev. Amber Nettleton closed the meeting with prayer.

**Next meeting:** May 2, 2024, at 12:30 p.m. in person at PLM office and via Zoom  
**Devotion:** Cindy Green

**DRAFT**  
**MINUTES of the STATED MEETING**  
**Presbytery of Lake Michigan**  
**March 9, 2024, 9:30 a.m.**  
**First Presbyterian Church**  
**Kalamazoo, Michigan**

**The Presbytery of Lake Michigan forms and partners with faith communities to challenge, encourage, equip, and hold one another accountable as Christ’s disciples.**

**LIGHTING OF THE CHRIST CANDLE AND OPENING OF THE STATED MEETING**

Rev. Gail Monsma (Paw Paw/Decatur), Moderator, called the meeting to order at 9:33 a.m. with the lighting of the Christ candle and opening prayer. A quorum was present.

**APPOINTMENT OF TEMPORARY CLERKS**

The following temporary clerks were appointed by consensus: Rev. Lorenzo Small (Battle Creek First), Rev. Lisa Schrott (Okemos), Elder Victor Prowent (Muskegon), and Elder Cindy Spiess (Jackson Westminster).

**SEATING OF CORRESPONDING MEMBERS**

**A motion prevailed** to seat Rev. Dr. Jonathon Lee Walton, President (Princeton Theological Seminary), Rev. Dr. Charles B. Hardwick, Synod of the Covenant Executive (Miami Valley), and Dr. Matthew Aragon Bruce (Lake Michigan) as corresponding members.

**APPROVAL OF THE DOCKET**

**A motion prevailed** to approve the docket as presented.

**INTRODUCTION AND WELCOME OF FIRST-TIME RULING ELDERS AND CHRISTIAN EDUCATORS**

Rev. Gail Monsma welcomed several first-time elder commissioners and Christian educators.

**WELCOME TO GUESTS AND VISITORS**

Rev. Gail Monsma welcomed several guests and visitors.

**GREETINGS FROM FIRST PRESBYTERIAN CHURCH OF KALAMAZOO**

Rev. Dr. Seth Weeldryer (Kalamazoo First) welcomed members of the presbytery on behalf of the congregation and staff. Rev. Weeldryer thanked the staff and volunteers. He introduced the congregation as a “Sanctuary in the City” and described several church outreach programs, including Celebrate the Vision Wednesday Night Dinners. Rev. Weeldryer also described the upcoming opening and dedication of the new Pine Island Chapel.

**APPROVAL OF CONSENT AGENDA**

**A motion prevailed** to approve the Consent Agenda including the following:

**PRESBYTERY OF LAKE MICHIGAN**  
**CONSENT AGENDA of the STATED MEETING**  
**MARCH 9, 2024**

1. **To excuse** these members and elder commissioners at their request and to add those who will continue to request an excused absence up to the actual meeting: Cal Bremer (Validated Ministry), Peggy Casteel-Huston (Validated Ministry), Janet Duggins (Portage Westminster) Karen Fitz La Barge (North Kent), David Habicht (CRE-Buchanan), Laurie Hartzel (Eastminster GR) Jessica Hauser-Brydon (Validated Ministry), Cathy Hoop (Holland), Mark Jennings (Richland), Annemarie Kidder (Pennfield), Kyle Nolan (Validated Ministry), Susan Reichenberg (Coldwater), Barb Schreur (Validated Ministry)
2. **To approve** the Minutes of the Stated Meeting of the Presbytery of Lake Michigan, December 5, 2023, Online only.
3. **To file** the approved Minutes of the Presbytery of Lake Michigan Leadership Team on November 2, 2023, November 30, 2023, and January 4, 2024. Online only.
4. **To commission** Elder **Sheri Harris** to serve as moderator of the session of the First Presbyterian Church of Allegan, Michigan, in addition to the other duties to which she is commissioned.
5. **To commission** Elder **Sheri Harris** to serve as part-time temporary pastor effective January 1, 2024, through December 31, 2025.
6. **To grant waiver** a one-year waiver (G-2.0404) to the following elders of the First Presbyterian Church of Plainwell, MI, for 2024: **Elder Lisa Boer, Elder Sharon Chambers, Elder Michelle Boer, and Elder Judy Wood**. Further, the Commission on Ministry directs the session to review and revise their bylaws concerning term limits and the size of the session. The waivers will not be granted for 2025.
7. **To receive** the reports of the Budget and Finance Committee/Trustees from November 14, 2024; November 21, 2024; December 12, 2024; and January 6, 2024.
8. **To grant** the status of Retired to the **Rev. Karen Kelley**, effective **May 31, 2024**.
9. **To grant** the status of Retired to the **Rev. Wendy Pratt**, effective **May 31, 2024**,
10. **To receive** the Report of the Stated Clerk as follows:



## **REPORT OF THE STATED CLERK**

**Rev. Fran Lane-Lawrence**

**March 9, 2024**

1. **BALANCING OF THE PRESBYTERY ROLLS:** The policy of the Presbytery of Lake Michigan is to balance teaching elders and ruling elders for voting. For purposes of balancing, only those honorably retired members who are active in ministry within the presbytery are counted. In order to balance the number of teaching elders and ruling elders, the Presbytery will continue with the Roll of Balancing Ruling Elders in 2024, giving voice and vote to ruling elders who are on the presbytery staff, the Commission on Ministry, the Commission on the Preparation for Ministry, the Leadership Team, the Nominating & Representation Committee, the Budget & Finance Committee, the Permanent Judicial Commission and ruling elders who are GA Commissioners, past Moderators, Christian Educators and Commissioned Ruling Elders (CREs).
2. **ASSIGNED RULING ELDER COMMISSIONERS:** The assignment for 2024 is as follows: Grand Rapids Westminster and Grand Haven First with four (4) ruling elders; Grand Rapids Forest Hills, Holland First, Kalamazoo First, and Okemos with three (3) ruling elder commissioners; and Battle Creek First, Brooklyn, Holt, Lansing First, Niles and Spring Lake with two (2) ruling elder commissioners to have voice and vote at stated meetings of the presbytery. All other congregations have one (1) ruling elder commissioner.
3. **ANNUAL STATISTICAL REPORTING OF CONGREGATIONS:** The online statistical reporting system for the PC(USA) 2023 Session Annual Statistical Report became available on December 1, 2023. The Session Annual Statistical Report for each congregation was to be approved by the session prior to submission. The deadline for submission of the Session Annual Statistical Report was February 9, 2024. The associate clerk assisted several congregations with corrections and submission of statistical data prior to and after the February 9, 2024 deadline. All sixty (60) congregations of the Presbytery of Lake Michigan submitted their statistical information.
4. **PRESBYTERY OF LAKE MICHIGAN ANNUAL STATISTICAL AND YEAR-END REPORTS:** The results of the Annual Statistical and Year-End Reports for 2023 show that the membership of the Presbytery of Lake Michigan is 8,677, down 494 from 2023. It is important to note that ten (10) congregations received new members, thus increasing their membership during 2023. There are 60 congregations and 154 Active, At-Large, and Retired Ministers of the Word and Sacrament, with 50 serving congregations. Also serving congregations are one (1) minister with membership in another presbytery laboring within the bounds of the PLM, three (3) ministers from other denominations, and three (3) Commissioned Ruling Elders serving as pastors. All year-end reports of the Presbytery of Lake Michigan (Minister Summary, Church Summary, Miscellaneous, and MGB Cost) have now been completed and submitted.
5. **FOR CLERKS OF SESSION - REVIEW OF 2023 SESSION MINUTES:** Planning for the review of 2023 Session Minutes continues. Please find below the schedule for the review of 2023 minutes for each Cluster. Please know that if your

schedule does not allow you to attend the minute review in your own cluster, you may attend a minute review in another cluster. Clerks may also contact Annamarie Groenenboom, Associate Clerk, to make an appointment to bring the congregation's minutes and register books to the presbytery office for review.

The 2023 Minute Review Checklist is posted on the Presbytery website. Please contact Annamarie Groenenboom, Associate Clerk, with any questions you might have about the 2023 session minutes reviews.

Cluster 1 – June 1, 2024 at 2:00 p.m. – Cathy Smart/Annamarie Groenenboom  
Location: First Presbyterian Church, 221 East Harris Street, Cadillac, MI  
Big Rapids, Cadillac First, Hesperia, Lake City

Cluster 2 – May 11, 2024, at 2:00 p.m. – Lynn Ploeg/Annamarie Groenenboom  
Location: Parkwood Presbyterian Church, 7998 28<sup>th</sup> Avenue, Jenison, MI  
Grand Haven, Forest Hills, North Park, Westminster GR, Holland, Ionia,  
Jenison Parkwood, Lyons-Muir, Muskegon, North Kent, Spring Lake

Cluster 3 – April 27, 2024, at 2:00 p.m. – Linda Freeze/Annamarie Groenenboom  
Location: First Presbyterian Church, 13 South 4<sup>th</sup> Street, Niles, MI  
Benton Harbor First, Fairplain, Buchanan, Cassopolis, Decatur,  
Edwardsburg, Niles, Sturgis, Three Rivers

Cluster 4 – April 6 2024, at 2:00 p.m. – Annamarie Groenenboom  
Location: Westminster Presbyterian Church, 1515 Helen Avenue, Portage, MI  
Allegan, Gobles, Hastings, Kalamazoo First, Kalamazoo North, Paw Paw,  
Plainwell, Portage Westminster, Richland, Schoolcraft

Cluster 5 – Time and Date TBD - Bruce Archer  
Location: First Presbyterian Church, 313 East Maple, Mason, Michigan  
Dimondale, East Lansing Eastminster, Peoples, Holt, Delta, Lansing First,  
North Westminster, Mason, Okemos, Stockbridge, Unadilla

Cluster 6 – April 20, 2024, at 2:00 p.m. – Annamarie Groenenboom  
Location: First Presbyterian Church, 300 East Chicago Street, Jonesville, MI  
Battle Creek First, Pennfield, Westlake, Brooklyn, Coldwater, Concord,  
Homer, Jackson First, Jackson Westminster, Jonesville, Marshall

6. **PRESBYTERY OF LAKE MICHIGAN PERMANENT JUDICIAL COMMISSION (PJC):** Members of the Permanent Judicial Commission whose terms have expired in the last six years are:

Class of 2018 -- Nancy Rafferty

Class of 2020 -- Linda Knieriemen, Alexander Lipsey, and Charlotte

Ellison Class of 2022 -- Cal Bosman, David Milbourn, and Doug  
Nettleton

Officers of the Presbytery of Lake Michigan Permanent Judicial Commission are:

Moderator: George Hunsberger

Vice Moderator: William Buhl

Clerk: Janet Magennis Assistant

Clerk: James Justin

7. **BOUNDARY AND ETHICS TRAINING:** The PCUSA Constitution in the *Book of Order* mandates all councils (this includes sessions) adopt and implement sexual misconduct policies “which shall include requirements for training which includes the topic of sexual misconduct and child sexual abuse prevention . . . at least every 36 months.” (G-3.0106) To remain consistent with the PCUSA Constitution, the Presbytery of Lake Michigan now mandates sexual misconduct/ boundary training every 36 months for teaching elders, including honorably retired ministers, commissioned ruling elders, ruling elders, and Christian educators who are active in the ministry of the Presbytery. This is a change from the previous mandate, and most teaching elders in the Presbytery of Lake Michigan will need to attend Boundary and Ethics Training to be in compliance. Boundary and Ethics Training in 2024 will be provided to members of the Presbytery of Lake Michigan at no cost to participants by LeaderWise. The LeaderWise training that fulfills this requirement for sexual misconduct training only will be offered as provided below. This training is first-come, first-serve. Sessions are limited to 40 participants.

- Introduction to Boundaries, Tuesday, April 9, and Wednesday, April 10, 2024, from 1:30 p.m. – 4:30 p.m.
  - Registration: <https://leaderwiseconsulting.square.site/product/sotc-boundaries-lw/7>
  - Participants must be present for all 6 hours of training to receive credit.
- Introduction to Boundaries, Saturday, September 28, from 9:30 a.m. – 4:30 p.m.
  - Registration: <https://leaderwiseconsulting.square.site/product/sotc-boundaries-lw/7>
  - Participants must be present for all 6 hours of training to receive credit.
- Introduction to Boundaries, Tuesday, October 15 and Wednesday, October 16, 2024, from 6:00 p.m. to 9:00 p.m.
  - Registration: <https://leaderwiseconsulting.square.site/product/sotc-boundaries-lw/7>
  - Participants must be present for all 6 hours of training to receive credit.

- Introduction to Boundaries, Thursday, November 7, 2024, from 9:30 a.m. – 4:30 p.m.
  - Registration: <https://leaderwiseconsulting.square.site/product/sotc-boundaries-lw/7>
  - Participants must be present for all 6 hours of training to receive credit.

8. **FOR RULING ELDERS ONLY - BOUNDARY AND ETHICS TRAINING:** A provision of the *Book of Order* approved at the most recent PCUSA General Assembly mandates that RULING ELDERS serving on councils must attend boundary training at least every 36 months. (G-3.0106). The Presbytery of Lake Michigan mandates sexual misconduct/boundary training for teaching elders, including honorably retired/retired ministers, commissioned ruling elders, ruling elders, and Christian educators who are active in the ministry of the Presbytery. This means that all ruling elders serving on presbytery committees and all ruling elders who are currently active on session are required to attend boundary training.

In an effort to support both the Presbytery and its congregations to come into compliance with the change in the provision, the Presbytery of Lake Michigan has partnered with LeaderWise to provide two sessions of boundary training specifically designed for RULING ELDERS ONLY. This year, the cost of the training will be covered by the Presbytery of Lake Michigan. This means there will be no cost to RULING ELDER participants. Each session is limited to forty (40) participants on a first-come, first-serve basis.

- Introduction to Boundaries for Ruling Elders, Saturday, April 13, 2024, from 9:00 a.m. – 4:00 p.m.
  - Registration: <https://leaderwiseconsulting.square.site/product/plm-boundaries-lw/8>
  - Participants must be present for all 6 hours of training to receive credit.
- Introduction to Boundaries for Ruling Elders Only, Saturday, June 1, 2024, from 9:00 a.m. – 4:00 p.m.
  - Registration: <https://leaderwiseconsulting.square.site/product/plm-boundaries-lw/8>
  - Participants must be present for all 6 hours of training to receive credit.

9. **PROPERTY SALES:**

**Eastminster Presbyterian Church of Grand Rapids, MI**

On December 21, 2023, the Presbytery of Lake Michigan, a Michigan non-profit corporation, sold 1700 Woodward Avenue, SE, Grand Rapids, MI 49506, to the Grand Rapids Matu Christian Church, a Michigan non-profit, for the sum of \$720,000. (Note: the net amount that will be received by the Presbytery will be reduced by approximately \$250,000 after the deduction of expenses for staff, preschool costs, building appraisal, legal costs, etc.)

LEGAL DESCRIPTION: Land situated in the City of Grand Rapids, Kent County, Michigan: Lots 154, 155, 156, 157, 158, 159, 160, 187, 188, 189, 190, 191, and 192, Plymouth Heights Plat No. 1, according to the plat thereof, as recorded in Liber 34 of Plats, on Page 38, EXCEPT That part of Lots 191 and 192 beginning at the Southeast corner of Lot 192; thence North 87 degrees 42 minutes 11seconds West 122.84 feet along the South line of said Lot 192 to the Southwest corner of said Lot 192; thence North 00 degrees 15 minutes 20 seconds East 86.99 feet along the West line of said Lots 191 and 192; thence South 87degrees 42 minutes 11 seconds East 122.45 feet; thence South 00 degrees 00 minutes 00 seconds West 87.0 feet along The East line of said Lots 191 and 192 to place of beginning, Plymouth Heights Plat No. 1, according to the plat thereof, as recorded in Liber 34 of Plats, on Page 38. 41-18-04-332-013 Commonly known as: 1700 Woodward Ave. SE, Grand Rapids, MI 49506.

**Spring Lake Presbyterian Church.\**

On December 6, 2023, a portion of the property, described below, was sold by the Spring Lake Presbyterian Church, 760 Savidge Street, Spring Lake, MI, for the sum of \$520,000. The Trustees of the Presbytery of Lake Michigan, per authority granted by the Presbytery of Lake Michigan, previously approved the sale.

**DESCRIPTION**

That part of the Southwest 1/ 4 of Section 14, Township 8 North, Range 16 West, described as:

Commencing at the South 1/4 corner of said Section 14; thence North 88°49'14" West 1320.28 feet along the South line of said Section to the West line of the East 1/2 of said Southwest 1/ 4; thence North 01·17'39" East 595.12 feet along said West line to THE PLACE OF BEGINNING OF THIS DESCRIPTION; thence South 01·17'39" West 70.00 feet; thence North 88°56'39" West 102.00 feet; thence North 01°17'39" East 250.00 feet; thence South 88°56'39" East 15.00 feet; thence North 01·17'39" East 150.00 feet to the South right-of-way line of East Savidge Street; thence South 88°56'39" East 241.45 feet along said right-of-way line; thence South 01·15'43" West 136.40 feet; thence South 36°53'18" West 45.16 feet; thence South 01·15'43" West 55.44 feet; thence North 88°44'17" West 34.59 feet; thence South 01°15'43" West 101.67 feet; thence North 88°56'37" West 93.74 feet to the place of beginning.

Contains 81,421 square feet (1.87 acres), more or less.

- 10. REQUEST FOR EXCUSED ABSENCES FOR PRESBYTERY MEETINGS:** The Stated Clerk asks that all requests for excused absences be made through the online system available on the presbytery website or by using this link: <https://forms.gle/R9kSbxeWktUjF2NU8>. *Requests for excused absences not requested through the online system may not be recorded correctly.*

11. **DATES FOR STATED MEETINGS IN 2024:** The dates for stated meetings of the Presbytery of Lake Michigan for 2024 are as follows:

- a. June 11, 2024 - *HOLT*
- b. September 14, 2024 – *PAW PAW*
- c. December 3, 2024 – *GRAND HAVEN*

**Thank you to these congregations for generously hosting a meeting of the Presbytery of Lake Michigan.**

12. **REPORTS OF ADMINISTRATIVE COMMISSIONS:**

**Eastminster Presbyterian Church of Grand Rapids, MI**

Lake Michigan Presbytery  
Administrative Commission for Eastminster GR  
March 9, 2024

This report highlights significant developments since our previous report presented in December 2023. Those developments include:

The closing for the sale of the Eastminster Presbyterian Church Grand Rapids building was completed on December 21, 2023. The new owners are the Grand Rapids Matu Christian Church, who gratefully held their Christmas Eve worship service in their new home. The new congregation has been working hard to make the church their own, while Pastor Rev. Laurie Hartzell has been providing guidance and answers to their questions, as she continues in her part-time role as pastoral support for the remaining members of EPC and for staff of the Eastminster Preschool.

A beautiful worship service hosted by the Matu church was held at Eastminster Grand Rapids on January 21, 2024, with Rev. Laurie Hartzell providing the sermon alongside a translator. Many members of EPC were present at the service to welcome the new congregation, and several participated in a special prayer of blessing. A time of fellowship with the gracious hosts was offered following the service.

As stated previously, the Eastminster Preschool, which falls under the Eastminster Grand Rapids 501(c)3, will remain in the EPC building until the school year is completed in May 2024. The Preschool will be moving their location to Shawnee Park Church under a new name of East Village Preschool and will establish their own 501(c)3. Once the Preschool is no longer under Eastminster, the EPC corporation will be dissolved.

At a combined meeting on January 16, 2024, with the Administrative Commission, the Session, and the Eastminster Foundation Trust board members, decisions were made

regarding the distribution of the remaining funds in the trust, so that the accounts can be closed, and records gathered to submit to Presbytery archives.

Work is still active on collecting, verifying, organizing, and consolidating all the church's historical records, as well as the current records that must be retained for a number of years. This, too, will be finalized once the Preschool and part-time staff are no longer occupying a portion of the church building.

We cherish your continued prayers for the members of this Administrative Commission and the remaining members and staff of Eastminster Presbyterian Church, and prayers of praise that this space will be cherished by another Christian congregation.

Yours in Christ,

Elder Ed Coke, Moderator (Grand Rapids Westminster)  
Elder Judith Burnside, Recording Clerk (Spring Lake)  
Elder Cal Bosman (Grand Haven)  
Rev. Nick Marlatt (Hastings)

### **First Presbyterian Church of White Pigeon, MI**

Lake Michigan Presbytery  
Administrative Commission for White Pigeon  
March 9, 2024

The Presbytery of Lake Michigan adopted the following: To approve the recommendation of the Presbytery of Lake Michigan Commission on Ministry to appoint an administrative commission of three to five people to the First Presbyterian Church of White Pigeon, MI, at their request, for the following purpose:

The Commission on Ministry has been working to support the First Presbyterian Church of White Pigeon, MI, for several years as they discerned the future of their ministry. After prayerful discernment, the congregation believes God has called them to the end of their particular ministry as a congregation. While we grieve at what feels to be a loss, we celebrate with them their long history of faithful ministry in the community of White Pigeon and in the Presbytery of Lake Michigan. We invite members of the presbytery to hold them in deep prayer as each member discerns where God is calling them next. At the congregation's request, the Commission on Ministry respectfully requests that an administrative commission be appointed to support the congregation as they move to dissolution.

The recruitment process for members to serve on this commission experienced some delays and setbacks. In December 2023 Laurie Tupper, Christina Westbury, and Calvin Bremer were appointed to serve.

They conferred and have worked with the Rev. Brian Madison who served jointly the Cassopolis and White Pigeon congregations.

January 19, 2024, Laurie Tupper, Rev. Madison, and Cal Bremer met at the White Pigeon church with members of the Session (Christina Westbury had previous commitment which precluded her presence).

This meeting began the process of receiving documents, keys to the building, facilitating transfer of utilities to the Presbytery, and the multitude of details involved in the dissolution of a congregation. The Session members formally resigned as have the other officers of the corporation. Files which had been in the possession of members of the congregation are being gathered at the church building and will be taken to the Presbytery office.

The AC has engaged Ron Lemmon/Patriot Realty of Grand Rapids to list the building for sale. Ron has been in contact with village officials regarding possible uses of the building and potential purchasers. The building is currently listed at \$ 199,900.

The AC is working with Sally Balzar, the former Clerk of Session, to address the needs and desires of former members as they seek new church homes. Some have already made their choices and others are exploring where they can best serve and grow.

The AC requests that you join us in giving thanks for the ministry of this congregation that served for generations. And we request your prayers as former members of White Pigeon now use their gifts and insights to benefit new communities of faith. And we ask for your prayers for the AC members as they shepherd the process of dissolution and sale of properties.

Respectfully,

Laurie Tupper  
Christina Westbury  
Calvin Bremer

### **First Presbyterian Church of Marshall, MI**

Presbytery of Lake Michigan  
Administrative Commission for Marshall  
March 9, 2024

The following members have been appointed to serve on the Administrative Commission: Brad Sparks (Westminster GR), Nancy Toth, and Annamarie Groenenboom (Validated Ministry). The AC was oriented to their work on February



20, 2024, and communicated to the First Presbyterian Church of Marshall, MI, to inform them of their appointment and to request information and materials.

*This concludes the reports of the Administrative Commissions.*

*This concludes the Clerk’s Report*

8. **To receive** the following report from the Commission on Ministry:

**REPORT OF THE COMMISSION ON MINISTRY  
STATED MEETING of the PRESBYTERY of LAKE  
MICHIGAN  
March 9, 2024**

Since the last Presbytery meeting, the COM Plenary has met once (February 27, 2024), and the Northern, Eastern, and Southwestern Regions have met as needed. The following report deals with actions that the Commission has recommended to the Presbytery, actions taken by the Commission and its Regions on behalf of the Presbytery, and other matters of a general nature.

**REPORT ON ACTIONS REGARDING CALLS, INSTALLATIONS, AND RELATED MATTERS:**

1. **A motion prevailed** to approve the minutes of the COM Plenary meeting of November 28, 2023.
2. **A motion prevailed** to approve the minutes of the COM Regions since the November 18, 2023, Plenary meeting.
3. Battle Creek Pennfield: **A motion prevailed** to approve the contract between Battle Creek, Pennfield, and **Rev. Annemarie Kidder** as part-time (30 hours) Interim Pastor effective February 1, 2024-January 31, 2025.

Cash Salary	\$25,000
Housing Allowance	\$13,136.55
403b	\$24,000
Total Effective Salary	\$62,136.55
Medical	\$ 3,560
Professional Development	\$ 4,000
Mileage Reimbursement	IRS Rate
Vacation	1 week/quarter
Continuing Education	1 week/6 months

4. Buchanan: **A motion prevailed** to approve the contract between the First Presbyterian Church of Buchanan, MI, and Elder David Habicht, CRE, as part-time (26 hours) pastor effective January 1, 2024 – December 31, 2024.

Cash Salary	\$18,000
Housing Allowance	\$18,000
Total Effective Salary	\$36,000

Professional Development	\$ 2,500
Mileage Reimbursement	\$4,000
Vacation	8 weeks
Continuing Education	2 weeks

5. Brooklyn: **Rev. Karen Kelley** (Jackson Westminster) has been appointed to moderate the session. **Rev. Dean McGormley** (Maumee Valley Presbytery) was appointed to moderate the congregational meeting on January 28, 2024, at Rev. Karen Kelley’s invitation.
6. Gobles Bethany: **A motion prevailed** to authorize **Elder Kristy Payne** to administer communion through November 1, 2025.
7. Hesperia: **A motion prevailed** to appoint Rev. Laurie Hartzell as the moderator until December 31, 2024.
8. Ionia: **A motion prevailed** to approve the contract between First Presbyterian Church of Ionia, MI, and **Rev. Dr. Christopher Dorn** (RCA) as part-time (20 hours) designated pastor **effective January 1, 2024 - December 31, 2024**.

Cash Salary	\$27,622.50
Housing Allowance	\$18,592.00
Total Effective Salary	\$46,215.50
Board of Pensions	\$20,642.32

Professional Development	\$ 800
Mileage Reimbursement	\$1,200
Books	\$300
Vacation	30 Days, including 4 Sundays
Continuing Education	14 Days, including 2 Sundays

9. Kalamazoo First: **A motion prevailed** to approve the contract between the First Presbyterian Church of Kalamazoo, MI, and **Rev. Christina Westbury** as part-time (20 hours) stated supply pastor **effective January 1, 2024 - December 31, 2024**.

Cash Salary	\$36,597.60
Professional Expenses	\$1,000
Professional Development	\$ 1,000
Mileage Reimbursement	\$1,000
Vacation	4 weeks, including 4 Sundays
Continuing Education	2 weeks, including 2 Sundays

**A motion prevailed** to approve the contract between the First Presbyterian Church of Kalamazoo, MI, and **Rev. Amber Nettleton** as part-time (12 hours) stated supply pastor **effective January 1, 2024 - December 31, 2024**.

Cash Salary	\$19,375.20
Professional Expenses	\$1,000
Professional Development	\$ 1,000
Mileage Reimbursement	\$1,000
Vacation	4 weeks, including 4 Sundays
Continuing Education	2 weeks, including 2 Sundays

**A motion prevailed** to approve the contract between the First Presbyterian Church of Kalamazoo, MI, and **Rev. Annamarie Groenenboom** as part-time (12 hours) stated supply pastor **effective January 2, 2024 - December 31, 2024.**

Cash Salary	\$18,720
Professional Expenses	\$1,000
Professional Development	\$ 1,000
Mileage Reimbursement	\$1,000
Vacation	4 weeks, including 4 Sundays
Continuing Education	2 weeks, including 2 Sundays

10. Schoolcraft: **A motion prevailed** to appoint **Rev. Mark Pawlowski** (HR) as moderator of the session.

11. Sturgis: **A motion prevailed** to approve the contract between the First Presbyterian Church of Sturgis, MI and **Rev. David Weber** as interim pastor, **effective January 1, 2024 – December 31, 2024.**

Cash Salary	\$36,075
Housing Allowance	\$19,425
Total Effective Salary	\$55,500
Board of Pensions	\$21,645
SECA Reimbursement	\$4,245.75

Professional Expenses	\$500
Professional Development	\$ 8,00
Mileage Reimbursement	Reimbursed at IRS rate
Vacation	1 week per quarter
Continuing Education	1 week per six months

9. Presbytery of Lake Michigan: A motion prevailed to approve the terms of call between the Presbytery of Lake Michigan and **Rev. Annamarie Groenenboom** as the part-time (30 hours) Associate Clerk effective December 15, 2023-December 31, 2023.

Cash Salary	\$0
Housing Allowance	\$40,000
Total Effective Salary	\$40,000
Board of Pensions	\$15,600
Professional Development	\$ 1,000

Books/Professional Expenses	\$ 300
Mileage Reimbursement	Reimbursed at IRS rate
Vacation	30 days, including 4 Sundays
Continuing Education	14 days, including 2 Sundays

*This concludes the report of the Committee on Ministry.*

10. **To receive** the following report from the Commission the Preparation for Ministry:

**PRESBYTERY OF LAKE MICHIGAN  
REPORT OF THE COMMISSION ON THE PREPARATION FOR MINISTRY  
March 09, 2024**

The Commission met twice since the last Stated Meeting of the Presbytery – regular stated meetings on January 23, 2024, and February 27, 2024. The Commission did not meet in December 2023. The following report deals with actions that the Commission has recommended to the Presbytery, actions taken by the Commission on behalf of the Presbytery, and other matters of a general nature.

1. **A motion prevailed** to approve the minutes of the Commission on the Preparation for Ministry of January 23, 2024.
2. On January 23, 2024, **a motion prevailed** to certify Candidate Nathaniel Fry ready for a call.

*This concludes the report of the Committee on the Preparation for Ministry.*

***This concludes the Consent Agenda.***

**WORSHIP**

Rev. Dr. Jonathan Lee Walton, along with several members of the Presbytery of Lake Michigan, led worship. The sermon, entitled: “What’s on the Menu?” was based on Luke 14:15-24. Rev. Walton challenged the idea that the mainline church is in decline. He described how congregations must embrace Micah 6:8 from the margins instead of from places of power. Rev. Walton encouraged congregations to consider how to set a table for a world that hungers for something different than a “winner takes all” society. An offering of \$1,865.00, designated for the PC(USA) Theological Education Fund, was received. The Presbytery celebrated the Lord’s Supper with the Rev. Dr. Seth Weeldryer and Rev. Amber Nettleton (Kalamazoo First) presiding at the table.

**The presbytery recessed for an 18-minute break at 11:02 a.m. The meeting was reconvened at 11:20 a.m.**

### **NOMINATING & REPRESENTATION COMMITTEE REPORT**

Elder Fred Welch (Portage Westminster) presented the report from the Nominating and Representation Committee. Elder Welch recognized and presented the following slate of nominees for consideration:

#### **BUDGET AND FINANCE COMMITTEE**

- Ruling Elder, Lola Coke, Westminster Grand Rapids, Class of 2026
- Ruling Elder, Todd Olson, Grand Haven, Class of 2026

Rev. Gail Monsma opened the floor for nominations and there were none. **A motion prevailed** to close nominations from the floor. **A motion prevailed** to elect the slate of nominees as presented.

### **REPORT OF THE SYNOD OF THE COVENANT**

Dr. Matt Aragon Bruce (Lake Michigan) discussed the new Synod of the Covenant preaching initiative, “Cultivating the Gift of Preaching”. He encouraged potential mentors and potential ruling elders to discuss being a part of the program.

### **REPORT OF THE COMMISSION ON MINISTRY**

Rev. Kristin Stroble (Eastminster East Lansing) recognized Rev. Wendy Pratt (Lansing Delta) on her retirement. Rev. Karen Kelley (Jackson Westminster) offered words of celebration and thanksgiving for Rev. Pratt’s ministry. Rev. Pratt reflected on her years of ministry and retirement. Rev. Stroble offered a prayer of celebration and blessing.

### **REPORT OF THE EXECUTIVE PRESBYTER**

Rev. Dr. Fran Lane-Lawrence (VAL) offered thanks and appreciation to all congregations for completing their Annual Statistical Reports. She reported that many of the congregations in the Presbytery are experiencing growth and have deep connections with one another and their communities. Rev. Lane-Lawrence encouraged congregations to participate in the mission fair at the June 2024 Stated Presbytery meeting. She also discussed the importance and need for Ruling Elders and Teaching Elders to complete boundary training this year. Rev. Chrissy Westbury (VAL/Kalamazoo First) described the importance of Ruling Elders in the life of the church. She encouraged Ruling Elders to attend workshops led by the Presbytery for Ruling Elders throughout the year.

### **REQUEST FOR CONCURRENCE WITH OVERTURE TO PC(USA) GENERAL ASSEMBLY**

Elder Eileen Best (Portage Westminster) presented a request for concurrence with the overture: “On Development of Educational Resources for Faith Formation for Congregational Use and to Meet the Needs of the Small Church.” The overture has been endorsed by the Leadership Team. Elder Best offered some history and background for the overture and discussed the need for spiritual formation and curriculum for small churches. After a time of discussion, **a motion prevailed** to concur with the

overture: On Development of Educational Resources for Faith Formation for Congregational Use and to Meet the Needs of the Small Church.”

### **REQUEST FOR CONCURRENCE WITH OVERTURE TO PC(USA) GENERAL ASSEMBLY**

Rev. Lisa Schrott (Okemos) presented a request for concurrence with the overture: “An Overture Calling for Action so that Children May Live Free from Gun Violence.” The overture has been endorsed by the Leadership Team. After a time of discussion, **a motion prevailed** to concur with the overture: “An Overture Calling for Action so that Children May Live Free from Gun Violence.” Rev. Lisa Schrott will serve as an overture advocate.

### **ADJOURNMENT**

**A motion prevailed** to adjourn the meeting at 12:09 p.m. Rev. Gail Monsma closed the meeting with prayer and the extinguishing of the Christ Candle.

**The next Presbytery meeting is scheduled for Tuesday, June 11, 2024  
at First Presbyterian Church  
2021 N. Aurelius Road  
Holt, Michigan 48842  
517-694-8151**

**REPORT OF THE COMMITTEE ON NOMINATING and REPRESENTATION**  
**June 11, 2024**  
**STATED MEETING of the PRESBYTERY of LAKE MICHIGAN**

**TO REPORT RESIGNATIONS:**

- TE, Rev. Amber Nettleton, Nominating and Representation Committee, Class of 2024

**TO REPORT NOMINATIONS TO THE NAMED POSITIONS, COMMISSIONS, COMMITTEES, or TEAMS:**

**COMMISSION ON MINISTRY – SOUTHWEST REGION**

- TE, Rev. Philomena Ofori-Nipaah, North Park, Class of 2025
- TE, Rev. Amber Nettleton, Kalamazoo First, Class of 2026
- TE, Rev. Cathy Hoop, Holland, Class of 2026

**COMMISSION ON PREPARATION FOR MINISTRY**

- TE, Rev. Mackenzie Jager, Muskegon, Class of 2024

**YOUNG ADULT ADVISORY DELAGATE TO GENERAL ASSEMBLY 226**

- Bridgette Bol, Kalamazoo First

**RECRUITING FOR**

COMMISSION ON MINISTRY 4 Ruling Elders across 2 regions

East Region 1 Ruling Elder, Class of 2026

North Region 3 Ruling Elders, Class of 2025

BUDGET AND FINANCE 2 Ruling Elders, Class of 2025 and Class of 2026

LEADERSHIP TEAM Facilitator of Administration Team

**TO REPORT ON PLANS AND FOCUS ON REPRESENTATION:**

As part of the Nominating & Representation Committee's work to support anti-racism initiatives with the church, the committee will be reading and discussing as a group, *What Kind of Christianity A History of Slavery and Anti-Black Racism in the Presbyterian Church* by the Rev. Dr. William Yoo. Dr. Yoo, an Assistant Professor in Church History at Columbia Theological Seminary in Decatur GA, will be the featured speaker at the annual Henry & Annabel Larzelere Memorial Lecture at the People's Church, East Lansing on Sunday, November 10 at 1 pm. This event is free and open to the public. Stay tuned for additional opportunities for the Presbytery to engage with this important work.

The Committee also continues to focus on identifying supports for those who might experience challenges to worship in a variety of ways with regards to a broad definition of accessibility.

**NOMINATING AND REPRESENTATION COMMITTEE MEMBERS:**

- Rev. Lisa Schrott 318-286-3816 [pastorlisa@okemospres.org](mailto:pastorlisa@okemospres.org)
- Elder Ben Boerkoel 616-293-7959 [bboer@aol.com](mailto:bboer@aol.com)
- Elder Willye Bryan 517-449-8279 [entpeople@yahoo.com](mailto:entpeople@yahoo.com)
- Rev. Dr. Ruth Lowry 616-915-8221 [pastor.ruth.pcusa@gmail.org](mailto:pastor.ruth.pcusa@gmail.org)
- Elder Fred Welch 269-313-7400 [fredwelch@rahswmi.com](mailto:fredwelch@rahswmi.com)



Presbytery of Lake Michigan  
Administrative Commission for First Presbyterian Church of White Pigeon, MI  
Report and Recommendation of the Administrative  
June 11, 2024

The Presbytery of Lake Michigan approved the appointment of an Administrative Commission on September 16, 2023, to support the congregation who had decided to end their ministry as a Presbyterian congregation in White Pigeon.

As reported in March 2024 representatives of the Commission met with members of the White Pigeon session on January 19, 2024, and received their resignations effectively dissolving this congregation. The AC worked with the former session members and clerk to find new church homes for the former members.

The church building, built in 1887, was listed by Patriot Realty in February 2024 for \$199,900. The building was viewed by those who envisioned a variety of potential uses for the building. Worshipping communities who viewed the building withdrew their interest either because the building was not large enough for them, or they were unable to afford the purchase and maintenance of the building which shows signs of deferred maintenance. Consultation with Patriot Realty revealed that there are many former churches and schools currently for sale in Michigan and relatively few of them are selling, especially in smaller towns and villages. Most that have sold did so at a price discounted from the original list price.

The utilities were transferred to the Presbytery of Lake Michigan. The AC also ensured that lawn care, routine exterior maintenance, and insurance coverage are being provided. Monthly expenses average about \$1,100.

The AC received an offer from a White Pigeon area businesswoman for \$120,000 cash with no additional inspections to be conducted. If the following recommendation is approved by the PLM at this Stated Meeting, closing on the sale is anticipated within one week of that decision.

The Administrative Commission recommends:

1) That the Presbytery of Lake Michigan approve the sale of properties described below for the sum of \$120,000 to Shari Morris, if the way be clear.

Land situated in the Village of White Pigeon, St. Joseph County, Michigan: Lot 43, Plat of the Village of White Pigeon, according to the plat thereof, as recorded in Liber A of Plats, Page 16. 75-045-200-051-00 If provided above, any address and tax parcel number are solely for informational purposes, without warranty as to accuracy or completeness. If inconsistent in any way with the legal description above, the legal description shall control.

2) That the Presbytery of Lake Michigan authorizes the Stated Clerk, the Rev. Fran Lane- Lawrence; the Treasurer, Kirk Truesdell; or the President of the Corporation, Beth Dyer, jointly or individually, to execute all documents necessary to implement this decision.

Thank you for your prayers for us and please continue to hold us in your prayers.

Laurie Tupper

Chrissy Westbury

Calvin Bremer

Presbytery of Lake Michigan  
Commission on Ministry  
Recommendation for Joint Witness Ministry  
Jackson Westminster/UCC  
June 11, 2024

The Commission on Ministry is bringing forward a motion to approve the Joint Witness between Jackson Westminster Presbyterian Church of Jackson, MI and St. John's United Church of Christ of Jackson, MI. The two congregations are entering into this relationship after a two and a half year process of discernment with the Commission on Ministry and an extensive mission study. Through their hard work and prayer, the congregations have concluded that they feel called to form a partnership that will enable them to fulfill God's purpose: sharing the good news of the Gospel, being God's voice, hands, and feet in the world today, being God's light that shines through the darkness, and loving, living, & sharing with, and caring for their neighbors. The judiciary organization for St. John's United Church of Christ has approved this relationship with enthusiasm and full support.

They have developed a Joint Witness Agreement and Cost Sharing Agreement, both of which have been approved by COM and the Presbytry of Lake Michigan Trustees. As outlined in these agreements, the congregations will have one worship service on Sundays that are led by the pastors of both congregations. Each congregation will have a part-time pastor who will be responsible for collaborating in worship leadership and provide pastoral care and missional leadership to their respective congregations. Westminster Presbyterian Church has called the Rev. Jake Kaufman to be their interim minister during this transition period. Rev. Kaufman is an experienced interim minister who is excited and open to working with the pastor of St. John's United Church of Christ as they form and live into the new ministry between the congregations.

Additionally, Westminster plans to sell their building and move into the building of St. John's UCC. Westminster has had discussions with the Presbytery's Board of Trustees about this sale. The COM's understanding is that the proceeds of the sale of the building is to be used for mission, ministry, outreach, and staffing for Westminster. No monies are to be spent on capital improvements for the building of St. John's United Church of Christ of Jackson, MI except for possible purchase of signage. A request for monies by the congregation will be submitted to the Commission on Ministry.

The motion on the floor is to approve the Joint Witness between Westminster Presbyterian Church of Jackson, MI and St. John's United Church of Christ of Jackson, MI.

**A motion prevailed** to recommend to the Presbytery at the stated meeting of June 11, 2024 that the Joint Witness between Westminster Presbyterian Church of Jackson, MI and St. John's United Church of Christ of Jackson, MI be approved.

Presbytery of Lake Michigan  
Trustees  
Recommendation to Presbytery  
Westminster Presbyterian Church of Jackson, MI  
June 11, 2024

**Actions of Westminster Presbyterian Church of Jackson**

After an extensive time of discernment, Westminster Presbyterian Church of Jackson, MI took the following action at a Called Congregational Meeting on April 7, 2024:

**A motion was made and seconded that the congregation of Westminster Church join into a Joint Witness Relationship with St. John's United Church of Christ and minister at the new location of 801 S. Mechanic Street, Jackson, Michigan and to request Presbytery of Lake Michigan, sell Westminster's building at 2301 Ridgeway Road, Jackson, Michigan and give Westminster the proceeds to invest in ministry.**

Out of 47 active members, 40 members voted in favor of the motion. No negative votes were cast. The motion was carried by a margin of 85% of active members.

**COM Report**

The matter of joint witness and moving location for ministry belongs to the Commission on Ministry, who will be presenting their report/recommendation to the Presbytery on June 11, 2024.

**Request for Permission to Sell Building**

The Budget and Finance Committee/Trustees received a request from the Westminster Presbyterian Church of Jackson (WPCJ) for permission to sell their current building. This request was accompanied by appropriate documents: an appraisal of the property, a Cost-Sharing Agreement with Appendix, and registration of deed documents. Also included was a description of conversations with the neighboring Jackson Christian High School regarding their interest in the property.

The appraisal performed by Thomas Hardwick & Associates of Jackson places the current value of the estimated 4.59 acres and building to be Four Hundred Thousand dollars (\$400,000).

The church would like to see written provision for the care or movement of the memorial gardens which are part of the property.

**Consultation with Jackson Westminster**

The initial request was considered by the PLM Trustees at their May 14, 2024, meeting. After that meeting two members of the Trustees consulted with Pastor Karen Kelly to gain

additional insights and to discuss options to address Trustee concerns. WPCJ provided clarification regarding the Cost Sharing Appendix and provided financial statements as of March 31, 2024.

The PLM Trustees met on June 03, 2024, to consider the clarifications and formulate the following:

**Recommendations:**

- 1. That the Presbytery of Lake Michigan authorize the sale of the building and property described below for an amount equal to or more than the appraised value of Four Hundred Thousand dollars (\$ 400,000), if approved by the Presbytery Trustees, and if the way be clear.**
  
- 2. Sale documents shall contain written provisions for the care or movement of the memorial gardens.**

Address: 2301 Ridgeway Road, Jackson, MI 49203

Tax Identification 000-13-20-276-007-00

Legal Description

BEG AT THE INTERSECTION OF THE S LN OF RIDGEWAY RD WITH THE E LN OF SEC 20 TH W ALG  
THE S LN OF RIDGEWAY RD 966 FT TO A PT FOR PL OF BEG OF THIS DESCN TH S 0DEG 05'53"W  
500 FT TH N 89DEG 52'W 400 FT TH N 0DEG 05'53"E 500 FT TO THE S LN OF RIDGEWAY RD TH E  
ALG S LN OF SD RD 400 FT TO BEG SEC 20 T3S R1W

**Proceeds of Sale**

The WPCJ requested that the proceeds of the sale be given to the church to invest in their future ministry.

Considerations:

- A. Real Property used by a congregation is held in Trust for the ministries of the PCUSA.
- B. According to the Deed Recorded on January 26, 1959, the property was given to this congregation by the Synod of Michigan for a sum of less than one hundred dollars (\$100.).
- C. Throughout the years Westminster Presbyterian of Jackson procured loans which were approved and guaranteed by the Presbytery.
- D. This congregation has benefitted from numerous staff hours invested in assisting with its ministry and planning for its future throughout its history but especially in the last few years.

**Recommendations:**

- 1. That the net proceeds of the sale of this property be held in escrow by the Presbytery of Lake Michigan in a designated escrow account for the benefit of WPCJ subject to the following:**
  - a. Earnings within this account shall accrue to the balance within this account.**
  - b. Distribution requests from the escrow account are to be submitted in writing to the Commission on Ministry by the session of WPCJ.**
  - c. Distributed funds are to be used for support of the mission, ministry, outreach and staffing for the Westminster congregation.**
  - d. Distributed funds are not available for capital improvements to the host UCC church, except for use to purchase an exterior sign reflecting the location of WPCJ.**
- 2. If WPCJ ceases to exist as an entity within the structure of the PCUSA, any remaining funds in the escrow shall be distributed to the Presbytery of Lake Michigan, and the escrow shall cease to exist.**
- 3. Following PLM Trustee approval of the sale, WPCJ will provide a quit claim deed to the property to facilitate the sale of this property to the final purchaser by the Presbytery of Lake Michigan.**

The Trustees give thanks to God, to COM, and to WPCJ for finding this creative way to balance the needs and concerns of the parties involved. And the PLM Trustees add their prayers to those of others that this joint ministry will be a blessing to the congregations and communities involved.

In Christ,

Elder Beth Dyer (Kalamazoo First), Moderator  
Kirk Miller (Holt)  
Dan Anderson (Spring Lake)  
Lola Coke (Westminster GR)  
Todd Olson (Grand Haven)

Presbytery of Lake Michigan  
Balance Sheet at 12/31/2023  
After Review

ASSETS:	
Cash	32,105.95
Savings Account	4,800.00
Real Time Transaction Funds	0.21
	36,906.16
General Investments:	
Investments - New Covenant Trust Mgmt. Fund	2,348,685.80
Investments - John Knox Memorial Fund	757,640.60
Investments - Investment & Loan Program	48,504.08
Investments - Presbyterian Foundation - Sp. Assistance	44,422.63
Endowment - Presbyterian Foundation - Niger	65,149.14
Endowment - Presbyterian Foundation - Nicaragua	65,149.14
	3,329,551.39
Total Investments	
	3,329,551.39
Accounts Receivable Per Capita	9,303.15
Fixed Assets - Original Cost less Depreciation	2,558.11
	11,861.26
Total Assets:	
	3,378,318.81
LIABILITIES:	
Accounts Payable	52,538.20
NET ASSETS:	
	3,325,780.61 *
TOTAL LIAB & NET ASSETS:	
	3,378,318.81
*Fund Balances:	
Unrestricted:	
Non-Designated:	
Operating Surpluses Prior Years:	241,915.72
Operating Surpluses YTD:	157,257.33
John Knox Memorial Fund	589,574.95
Non-Designated Church Dissolutions	697,256.44
Undesignated Funds	674,815.31
Presbtery Operating Cash Reserve	200,000.00
Total Non-Designated:	2,560,819.75
Designated:	
Congregational Vitality & Justice	106,668.63
Triennium Reserve Fund	110,091.91
Designated Church Dissolution Grants:	
Creative Ministries Grants	150,000.00
Church Dissolutions Grants	70,000.00
Mergers/Unions/Joint Witness Grants	50,000.00
John Knox Disaster Relief	50,000.00
Mental Health Ministry Grant	5,200.00
Misc. Designated	(240.50)
Total Designated:	541,720.04
Total Unrestricted:	3,102,539.79
Restricted:	
John Knox- Nicaragua	64,876.58
John Knox- Niger	64,876.58
Special Assistance Endowment Fund	44,236.53
Other Temporarily Restricted	49,251.13
Total Restricted:	223,240.82
Total Net Assets:	3,325,780.61

Presbytery of Lake Michigan  
 Summary of Operating, Designated and Restricted Funds  
 For the Year-To-Date Ended December 31, 2023  
 After Review

<b>PLM Operating Fund:</b>			<b>Annual Budget</b>
Support and Revenue	<b>12/31/2023</b>	<b>2023</b>	
Per Capita	\$ 384,940	\$	384,940
Donation to GA Per Capita	\$ -	\$	-
Presbytery Shared Mission	\$ 135,670	\$	152,500
Investment and Other Income/Receipts	\$ 325,058	\$	126,304
Current Year Uncollectible	\$ (21,949)	\$	(15,000)
Transfer In	\$ -	\$	132,200
<b>Total Support and Revenue:</b>	<b>\$ 823,719</b>	<b>\$</b>	<b>780,944</b>
<b>Expenses:</b>			
<i>ADMINISTRATION &amp; SUPPORT TEAM</i>	\$ 1,017	\$	1,800
 <i>BUDGET &amp; FINANCE</i>	 \$ 9,581	 \$	 9,500
 <i>CONGREGATIONAL SUPPORT TEAM:</i>			
Administration	\$ -	\$	500
Congregational & Worshipping Community Support	\$ -	\$	5,710
Commission on Ministry	\$ 4,745	\$	11,000
Korean Ministry	\$ 14,200	\$	14,200
Mathew 25 Initiative	\$ 1,744	\$	20,000
Mediation Committee	\$ -	\$	1,000
Response Committee	\$ -	\$	100
Vital Congregations Initiative	\$ 4,000	\$	13,500
 <i>DYNAMIC LEADERS TEAM:</i>			
Administration	\$ -	\$	750
Encouragement Project	\$ -	\$	100
Justice Ministries Group	\$ 5,220	\$	5,000
Presbytery Worship Team	\$ 4,807	\$	6,500
Preparation for Ministry Commission	\$ 2,640	\$	11,500
Resource Center	\$ 2,048	\$	4,200
Scholarships for Continuing Education	\$ 4,681	\$	3,000
Service to Retirees	\$ 396	\$	250
Synod of the Covenant - LeaderWise Partnership	\$ 436	\$	6,400
Youth Activities/Montreat/Plunge/etc.	\$ 1,704	\$	10,000
Youth Scholarships/Events	\$ -	\$	6,472
 <i>LEADERSHIP TEAM</i>	 \$ 75	 \$	 6,500
 <i>MISSION &amp; OUTREACH TEAM:</i>			
Administration	\$ -	\$	500
Campus Ministries	\$ 54,000	\$	54,000
Presbytery Disaster Assistance	\$ -	\$	-
 <i>NOMINATING/REPRESENTATION</i>	 \$ -	 \$	 300
 <i>PERMANENT JUDICIAL COMMISSION</i>	 \$ -	 \$	 300
 Officers and Staff	 \$ 365,658	 \$	 371,892



**Summary of Operating, Designated and Restricted Funds  
For the Year-To-Date Ended December 31, 2023**

After Review

<b>PLM Operating Fund:</b>	<b>Annual Budget</b>	
Office Operations	\$ 71,173	\$ 87,000
Other Expense	\$ -	\$ -
Per Capita - General Assembly	\$ 88,980	\$ 96,973
Per Capita - Synod of the Covenant	\$ 29,356	\$ 31,996
Transfer Out (include Prof Dev)	\$ -	\$ -
<b>Total Expenses:</b>	<b>\$ 666,461</b>	<b>\$ 780,944</b>
<b>Operating Revenue (Deficit) Over Expenses:</b>	<b>\$ 157,257</b>	<b>\$ -</b>
<b>Other Assemblies' Shared Mission Receipts:</b>		
GA Shared and Other Missions	\$ 175,091	\$ 95,000
Synod Shared Mission	\$ 3,229	\$ 2,500
<b>Total Other Assemblies' Shared Mission Receipts:</b>	<b>\$ 178,319</b>	<b>\$ 97,500</b>
<b>Other Assemblies' Shared Mission Disbursements:</b>		
GA Shared and Other Missions	\$ 175,091	\$ 95,000
Synod Mission	\$ 3,229	\$ 2,500
<b>Total Other Assemblies' Shared Mission Disbursements:</b>	<b>\$ 178,319</b>	<b>\$ 97,500</b>
<b>Designated &amp; Restricted Fund Activity:</b>		
Revenue		
Candidates Scholarship Offerings	\$ 3,142	\$ -
Church Dissolutions	\$ 1,031,874	\$ -
Nicaragua & Ghana Partnerships	\$ 750	\$ -
Peacemaking Offering-Presby	\$ 3,968	\$ -
Presbyterian Foundation - John Knox Distributions	\$ 4,783	\$ -
Planning CIndrs/BksOrder/Outlook	\$ 3,205	\$ -
Special Assistance Endowment Fund	\$ 1,631	\$ -
Special Offerings	\$ 3,787	\$ -
Grants	\$ -	\$ -
Prepaid Per Capita - 2023	\$ -	\$ -
Two Cents A Meal	\$ 2,421	\$ -
Youth Activities	\$ -	\$ -
Various Other	\$ -	\$ -
<b>Total Designated &amp; Restricted Revenue:</b>	<b>\$ 1,055,560</b>	<b>\$ -</b>
<b>Expenditures:</b>		
Candidates' Scholarships	\$ 3,000	\$ -
Church Dissolutions	\$ 64,617	\$ -
John Knox Endowment Distributions	\$ 4,783	\$ -
Grants - Mental Health Ministries	\$ 1,900	\$ -
Nicaragua & Ghana Partnerships	\$ 3,500	\$ -
Offerings - Presbytery Meetings	\$ -	\$ -
Planning CIndrs/BksOrder/Outlook	\$ 4,147	\$ -
Special Assistance Endowment Fund	\$ 1,631	\$ -
Two Cents A Meal Distributions	\$ -	\$ -
Various Other	\$ -	\$ -
<b>Total Designated &amp; Restricted Expense:</b>	<b>\$ 83,578</b>	<b>\$ -</b>
<b>Total All Revenue/Receipts:</b>	<b>\$ 2,057,598</b>	<b>\$ 878,444</b>

**Summary of Operating, Designated and Restricted Funds**  
**For the Year-To-Date Ended December 31, 2023**  
 After Review

<b>PLM Operating Fund:</b>	<b>Annual Budget</b>	
<b>Total All Expenditures/Disbursements:</b>	<b>\$ 928,359</b>	<b>\$ 878,444</b>
<b>Total Rev Over/Under Expenses:</b>	<b>\$ 1,129,239</b>	<b>\$ -</b>

\*Presbytery financial statements are based on modified fund accounting. Per capita revenues are accrued and uncollectible amounts are netted against the accrued per capita revenue.

Presbytery of Lake Michigan  
Balance Sheet at 03/31/2024

ASSETS:	
Cash	31,695.33
Savings Account	4,800.00
Real Time Transaction Funds	127.50
	36,622.83
General Investments:	
Investments - New Covenant Trust Mgmt. Fund	2,435,462.30
Investments - John Knox Memorial Fund	794,300.30
Investments - Investment & Loan Program	48,624.08
Investments - Presbyterian Foundation - Sp. Assistance	47,248.58
Endowment - Presbyterian Foundation - Niger	69,293.62
Endowment - Presbyterian Foundation - Nicaragua	69,293.62
	3,464,222.50
Total Investments	
Accounts Receivable Per Capita	170,288.89
Note Receivable - GR Eastminster	20,000.00
Prepaid Per Capita	9,771.11
Fixed Assets - Original Cost less Depreciation	2,558.11
	3,703,463.44
Total Assets:	
LIABILITIES:	
Accounts Payable	17,240.38
NET ASSETS:	
	3,686,223.06 *
TOTAL LIAB & NET ASSETS:	
	3,703,463.44
*Fund Balances:	
Unrestricted:	
Non-Designated:	
Operating Surpluses Prior Years:	399,173.05
Operating Surpluses YTD:	359,945.64
John Knox Memorial Fund	589,574.95
Undesignated Church Dissolutions	696,633.78
Undesignated Funds	674,815.31
Presbtery Operating Cash Reserve	200,000.00
Total Non-Designated:	2,920,142.73
Designated:	
Congregational Vitality & Justice	106,668.63
Triennium Reserve Fund	110,091.91
Designated Church Dissolution Grants:	
Creative Ministries Grants	150,000.00
Church Dissolutions Grants	70,000.00
Mergers/Unions/Joint Witness Grants	50,000.00
John Knox Disaster Relief	50,000.00
Mental Health Ministry Grant	5,200.00
Misc. Designated	(2,728.72)
Total Designated:	539,231.82
Total Unrestricted:	3,459,374.55
Restricted:	
John Knox- Nicaragua	64,876.58
John Knox- Niger	64,876.58
Special Assistance Endowment Fund	44,648.28
Other Temporarily Restricted	52,447.07
Total Restricted:	226,848.51
Total Net Assets:	3,686,223.06

**Presbytery of Lake Michigan**  
**Summary of Operating, Designated and Restricted Funds**  
**For the Year-To-Date Ended March 31, 2024**

<b>PLM Operating Fund:</b>		<b>3/31/2024</b>	<b>Annual Budget 2024</b>
Support and Revenue			
Per Capita	\$	365,216	\$ 365,216
Presbytery Shared Mission	\$	27,942	\$ 152,500
Investment and Other Income/Receipts	\$	165,709	\$ 120,926
Current Year Uncollectible	\$	-	\$ (15,000)
Transfer In	\$	-	\$ 172,055
<b>Total Support and Revenue:</b>	<b>\$</b>	<b>558,867</b>	<b>\$ 795,697</b>
<b>Expenses:</b>			
<i>ADMINISTRATION &amp; SUPPORT TEAM</i>	\$	-	\$ 17,700
 <i>BUDGET &amp; FINANCE</i>	 \$	 -	 \$ 7,500
 <i>CONGREGATIONAL SUPPORT TEAM:</i>			
Administration	\$	-	\$ 500
Commission on Ministry	\$	302	\$ 12,000
Mathew 25 Initiative	\$	-	\$ 33,500
Mediation Committee	\$	-	\$ 315
Response Committee	\$	-	\$ 100
 <i>DYNAMIC LEADERS TEAM:</i>			
Administration	\$	-	\$ 750
Encouragement Project	\$	-	\$ 100
Justice Ministries Group	\$	-	\$ 5,000
Leadership Development	\$	-	\$ 6,400
LeaderWise Partnership-Synod	\$	-	\$ 6,500
Presbytery Worship Team	\$	719	\$ 6,500
Preparation for Ministry Commission	\$	(685)	\$ 11,100
Resource Center	\$	165	\$ 4,200
Scholarships for Continuing Education	\$	-	\$ 3,000
Service to Retirees	\$	-	\$ 300
Youth Activities/Montreat/Plunge/etc.	\$	-	\$ 13,380
 <i>LEADERSHIP TEAM</i>	 \$	 470	 \$ 6,500
 <i>MISSION &amp; OUTREACH TEAM:</i>			
Administration	\$	-	\$ 500
Campus Ministries	\$	18,000	\$ 72,000
Presbytery Disaster Assistance	\$	-	\$ -
 <i>NOMINATING/REPRESENTATION</i>	 \$	 -	 \$ 300
 <i>PERMANENT JUDICIAL COMMISSION</i>	 \$	 -	 \$ 300
 Officers and Staff	 \$	 97,112	 \$ 383,049
Office Operations	\$	16,190	\$ 85,200
Other Expense	\$	-	\$ -
Per Capita - General Assembly	\$	50,055	\$ 89,366
Per Capita - Synod of the Covenant	\$	16,593	\$ 29,637

**Summary of Operating, Designated and Restricted Funds  
For the Year-To-Date Ended March 31, 2024**

<b>PLM Operating Fund:</b>	<b>Annual Budget</b>	
Transfer Out (include Prof Dev)	\$ -	\$ -
<b>Total Expenses:</b>	<b>\$ 198,921</b>	<b>\$ 795,697</b>
<b>Operating Revenue (Deficit) Over Expenses:</b>	<b>\$ 359,946</b>	<b>\$ -</b>
<b>Other Assemblies' Shared Mission Receipts:</b>		
GA Shared and Other Missions	\$ 56,480	\$ 95,000
Synod Shared Mission	\$ 791	\$ 2,500
<b>Total Other Assemblies' Shared Mission Receipts:</b>	<b>\$ 57,271</b>	<b>\$ 97,500</b>
<b>Other Assemblies' Shared Mission Disbursements:</b>		
GA Shared and Other Missions	\$ 56,480	\$ 95,000
Synod Mission	\$ 791	\$ 2,500
<b>Total Other Assemblies' Shared Mission Disbursements:</b>	<b>\$ 57,271</b>	<b>\$ 97,500</b>
<b>Designated &amp; Restricted Fund Activity:</b>		
Revenue		
Candidates Scholarship Offerings	\$ 378	\$ -
Church Dissolutions	\$ 4,861	\$ -
Nicaragua & Ghana Partnerships	\$ 1,208	\$ -
Peacemaking Offering-Presby	\$ 1,272	\$ -
Presbyterian Foundation - John Knox Distributions	\$ -	\$ -
Planning Clntrs/BksOrder/Outlook	\$ 108	\$ -
Special Assistance Endowment Fund	\$ 412	\$ -
Special Offerings	\$ 858	\$ -
Grants	\$ 3,000	\$ -
Two Cents A Meal	\$ 1,477	\$ -
Youth Activities	\$ -	\$ -
Various Other	\$ -	\$ -
<b>Total Designated &amp; Restricted Revenue:</b>	<b>\$ 13,573</b>	<b>\$ -</b>
Expenditures:		
Candidates' Scholarships	\$ -	\$ -
Church Dissolutions	\$ 8,080	\$ -
John Knox Endowment Distributions	\$ 1,208	\$ -
Nicaragua & Ghana Partnerships	\$ -	\$ -
Offerings - Presbytery Meetings	\$ 789	\$ -
Planning Clntrs/BksOrder/Outlook	\$ -	\$ -
Special Assistance Endowment Fund	\$ -	\$ -
Two Cents A Meal Distributions	\$ -	\$ -
Various Other	\$ 3,000	\$ -
<b>Total Designated &amp; Restricted Expense:</b>	<b>\$ 13,077</b>	<b>\$ -</b>
<b>Total All Revenue/Receipts:</b>	<b>\$ 629,711</b>	<b>\$ 893,197</b>
<b>Total All Expenditures/Disbursements:</b>	<b>\$ 269,269</b>	<b>\$ 893,197</b>
<b>Total Rev Over/Under Expenses:</b>	<b>\$ 360,442</b>	<b>\$ -</b>

\*Presbytery financial statements are based on modified fund accounting. Per capita revenues are accrued and uncollectible amounts are netted against the accrued per capita revenue.

*Presbytery of Lake Michigan*

**FINANCIAL STATEMENTS**

*Years ended December 31, 2023 (Unaudited) and 2022 (Audited)*

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Trustees  
Presbytery of Lake Michigan  
Portage, Michigan

We have reviewed the accompanying financial statements of The Presbytery of Lake Michigan (a nonprofit organization), which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Presbytery management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

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

### **Accountant's Responsibility**

Our responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Presbytery and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### **Accountant's Conclusion**

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

*Siegfried Crandall P.C.*

April 10, 2024



**FINANCIAL STATEMENTS**

*The Presbytery of Lake Michigan*

**STATEMENTS OF FINANCIAL POSITION**

*December 31, 2023 (Unaudited) and 2022 (Audited)*

	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>		
Current assets:		
Cash	\$ 36,906	\$ 22,374
Investments	3,329,552	2,160,089
Contributions receivable	9,303	3,758
Note receivable	<u>-</u>	<u>53,379</u>
Total current assets	<u>3,375,761</u>	<u>2,239,600</u>
Noncurrent assets:		
Fixed assets (net of accumulated depreciation and amortization of \$265,544 and \$263,027)	<u>2,558</u>	<u>5,075</u>
Total noncurrent assets	<u>2,558</u>	<u>5,075</u>
Total assets	<u>\$ 3,378,319</u>	<u>\$ 2,244,675</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities:		
Accounts payable	\$ 24,085	\$ 3,327
Due to national and regional affiliates	<u>28,453</u>	<u>28,133</u>
Total liabilities	<u>52,538</u>	<u>31,460</u>
Net assets:		
With donor restrictions:		
Perpetual in nature	134,663	134,663
Purpose restricted	80,507	67,175
Time restricted	-	12,886
Without donor restrictions	<u>3,110,611</u>	<u>1,998,491</u>
Total net assets	<u>3,325,781</u>	<u>2,213,215</u>
Total liabilities and net assets	<u>\$ 3,378,319</u>	<u>\$ 2,244,675</u>

*See notes to financial statements and accountant's report*

**STATEMENTS OF ACTIVITIES**

Year ended December 31, 2023 (Unaudited)

	<b>2023</b>		
	Without donor restrictions	With donor restrictions	Total
<b>REVENUES AND OTHER SUPPORT</b>			
Contributions	\$ 686,217	\$ 11,301	\$ 697,518
Investment return (loss), net	294,250	17,865	312,115
Amounts received upon member church dissolution	1,031,874	-	1,031,874
Net assets released from restrictions	28,720	(28,720)	-
Total revenues and other support	<u>2,041,061</u>	<u>446</u>	<u>2,041,507</u>
<b>EXPENSES</b>			
Program activities:			
Budget and finance	9,696	-	9,696
Congregational support	268,285	-	268,285
Dynamic leaders	21,932	-	21,932
Leadership	75	-	75
Mission and outreach:			
Campus ministries	54,000	-	54,000
Mission and relief	83,218	-	83,218
GA shared and other missions	175,091	-	175,091
Synod mission	3,229	-	3,229
Supporting activities:			
Administrative and support	195,079	-	195,079
Unallocated payments to national and regional affiliates	118,336	-	118,336
Total expenses	<u>928,941</u>	<u>-</u>	<u>928,941</u>
<b>CHANGES IN NET ASSETS</b>	1,112,120	446	1,112,566
<b>NET ASSETS - BEGINNING</b>	<u>1,998,491</u>	<u>214,724</u>	<u>2,213,215</u>
<b>NET ASSETS - ENDING</b>	<u>\$ 3,110,611</u>	<u>\$ 215,170</u>	<u>\$ 3,325,781</u>

See notes to financial statements and accountant's report

**STATEMENTS OF ACTIVITIES (Continued)**

Year ended December 31, 2022 (Audited)

	<b>2022</b>		
	Without donor restrictions	With donor restrictions	Total
<b>REVENUES AND OTHER SUPPORT</b>			
Contributions	\$ 767,338	\$ 17,622	\$ 784,960
Investment return, net	(385,329)	(4,508)	(389,837)
Gain on sale of capital assets	305,412	-	305,412
Net assets released from restrictions	58,137	(58,137)	-
Total revenues and other support	<u>745,558</u>	<u>(45,023)</u>	<u>700,535</u>
<b>EXPENSES</b>			
Program activities:			
Budget and finance	6,031	-	6,031
Congregational support	266,251	-	266,251
Dynamic leaders	17,227	-	17,227
Leadership	899	-	899
Mission and outreach:			
Campus ministries	65,600	-	65,600
Covenant partners	10,050	-	10,050
Mission and relief	51,386	-	51,386
GA shared and other missions	232,898	-	232,898
Synod mission	6,645	-	6,645
Supporting activities:			
Administrative and support	225,238	-	225,238
Unallocated payments to national and regional affiliates	119,162	-	119,162
Total expenses	<u>1,001,387</u>	<u>-</u>	<u>1,001,387</u>
<b>CHANGES IN NET ASSETS</b>	(255,829)	(45,023)	(300,852)
<b>NET ASSETS - BEGINNING</b>	<u>2,254,320</u>	<u>259,747</u>	<u>2,514,067</u>
<b>NET ASSETS - ENDING</b>	<u>\$ 1,998,491</u>	<u>\$ 214,724</u>	<u>\$ 2,213,215</u>

See notes to financial statements and accountant's report

**The Presbytery of Lake Michigan**

**STATEMENTS OF CASH FLOWS**

*Years ended December 31, 2023 (Unaudited) and 2022 (Audited)*

	<u>2023</u>	<u>2022</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from:		
Member churches	\$ 691,973	\$ 784,329
Investment income	57,200	33,406
Payments to:		
Outside agencies, vendors, and suppliers	(504,125)	(567,740)
National and regional affiliates	(118,016)	(123,098)
Employees	<u>(283,205)</u>	<u>(315,446)</u>
Net cash provided by (used in) operating activities	<u>(156,173)</u>	<u>(188,549)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Collections on note receivable	53,379	-
Issuance of note receivable	-	(53,379)
Proceeds from dissolution of member churches, net of closing costs	1,031,874	-
Sales of fixed assets, net of closing costs	-	532,783
Purchases of fixed assets	-	(585)
Sales of investments	1,768,805	819,208
Purchase of investments	<u>(2,683,353)</u>	<u>(1,133,633)</u>
Net cash provided by (used in) investing activities	<u>170,705</u>	<u>164,394</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	14,532	(24,155)
<b>CASH - BEGINNING</b>	<u>22,374</u>	<u>46,529</u>
<b>CASH - ENDING</b>	<u>\$ 36,906</u>	<u>\$ 22,374</u>

*See notes to financial statements and accountant's report*

**STATEMENTS OF CASH FLOWS (Continued)**

Years ended December 31, 2023 (Unaudited) and 2022 (Audited)

	<u>2023</u>	<u>2022</u>
<b>RECONCILIATION OF CHANGES IN NET ASSETS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>		
Changes in net assets	\$ 1,112,566	\$ (300,852)
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Net (appreciation) depreciation in fair value of investments	(254,915)	423,243
Depreciation	2,517	2,458
Church dissolutions	(1,031,874)	-
Gain on sales of fixed assets	-	(305,412)
(Increase) decrease in contributions receivable	(5,545)	(631)
Increase (decrease) in:		
Accounts payable and accrued expenses	20,758	(3,419)
Due to national and regional affiliates	<u>320</u>	<u>(3,936)</u>
Net cash provided by (used in) operating activities	<u>\$ (156,173)</u>	<u>\$ (188,549)</u>

See notes to financial statements and accountant's report

**STATEMENTS OF FUNCTIONAL EXPENSES**

Year ended December 31, 2023 (Unaudited)

	Program activities									Supporting activities	Total Expenses
	Budget and finance	Congregational support	Dynamic leaders	Leadership	Mission and outreach					Administrative and support	
					Campus ministries	Covenant partners	Mission and relief	GA shared and other missions	Synod mission		
<b>OPERATING EXPENSES</b>											
Wages	\$ -	\$ 107,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,905	\$ 216,605
Housing	-	66,600	-	-	-	-	-	-	-	-	66,600
Payroll taxes	-	867	-	-	-	-	-	-	-	8,331	9,198
Fringe benefits	-	59,689	-	-	-	-	-	-	-	4,540	64,229
Organization support and grants	-	21,193	-	-	54,000	-	83,218	175,091	3,229	-	336,731
Scholarships and financial assistance	-	-	4,681	-	-	-	-	-	-	-	4,681
Administration	81	2,333	4,807	-	-	-	-	-	-	5,022	12,243
Meetings, conferences, and counseling	-	8,741	12,444	75	-	-	-	-	-	11,010	32,270
Professional services	9,615	1,162	-	-	-	-	-	-	-	-	10,777
Supplies	-	-	-	-	-	-	-	-	-	2,402	2,402
Postage and printing	-	-	-	-	-	-	-	-	-	1,414	1,414
Technology and support	-	-	-	-	-	-	-	-	-	7,828	7,828
Phone	-	-	-	-	-	-	-	-	-	7,029	7,029
Utilities	-	-	-	-	-	-	-	-	-	2,759	2,759
Insurance	-	-	-	-	-	-	-	-	-	3,125	3,125
Building repairs and maintenance	-	-	-	-	-	-	-	-	-	14,227	14,227
Depreciation	-	-	-	-	-	-	-	-	-	2,517	2,517
Vouchered expenses	-	-	-	-	-	-	-	-	-	15,970	15,970
<b>Total expenses, by function</b>	<b>\$ 9,696</b>	<b>\$ 268,285</b>	<b>\$ 21,932</b>	<b>\$ 75</b>	<b>\$ 54,000</b>	<b>\$ -</b>	<b>\$ 83,218</b>	<b>\$ 175,091</b>	<b>\$ 3,229</b>	<b>\$ 195,079</b>	<b>810,605</b>

**UNALLOCATED PAYMENTS TO AFFILIATED ORGANIZATIONS**

G.A. Per Capita	88,980
Synod Per Capita	29,356

Total unallocated payments to affiliated organizations 118,336

Total expenses \$ 928,941

**STATEMENTS OF FUNCTIONAL EXPENSES**

Year ended December 31, 2022 (Audited)

	Program activities									Supporting activities	Total Expenses
	Budget and finance	Congregational support	Dynamic leaders	Leadership	Mission and outreach				Synod mission	Administrative and support	
					Campus ministries	Covenant partners	Mission and relief	GA shared and other missions			
<b>OPERATING EXPENSES</b>											
Wages	\$ -	\$ 129,361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,835	\$ 247,196
Housing	-	68,250	-	-	-	-	-	-	-	-	68,250
Payroll taxes	-	312	-	-	-	-	-	-	-	9,014	9,326
Fringe benefits	-	40,462	-	-	-	-	-	-	-	4,197	44,659
Organization support and grants	-	21,226	-	-	65,600	10,050	51,386	232,898	6,645	-	387,805
Scholarships and financial assistance	-	-	4,875	-	-	-	-	-	-	2,500	7,375
Administration	544	171	5,125	-	-	-	-	-	-	5,428	11,268
Meetings, conferences, and counseling	-	3,400	7,227	899	-	-	-	-	-	9,898	21,424
Professional services	5,487	899	-	-	-	-	-	-	-	21,347	27,733
Supplies	-	-	-	-	-	-	-	-	-	3,497	3,497
Postage and printing	-	-	-	-	-	-	-	-	-	1,621	1,621
Technology and support	-	-	-	-	-	-	-	-	-	8,084	8,084
Phone	-	-	-	-	-	-	-	-	-	6,556	6,556
Utilities	-	-	-	-	-	-	-	-	-	2,837	2,837
Insurance	-	-	-	-	-	-	-	-	-	3,504	3,504
Building repairs and maintenance	-	-	-	-	-	-	-	-	-	14,171	14,171
Depreciation	-	-	-	-	-	-	-	-	-	2,458	2,458
Transition and disposal costs	-	-	-	-	-	-	-	-	-	-	-
Vouchered expenses	-	2,170	-	-	-	-	-	-	-	12,291	14,461
<b>Total expenses, by function</b>	<b>\$ 6,031</b>	<b>\$ 266,251</b>	<b>\$ 17,227</b>	<b>\$ 899</b>	<b>\$ 65,600</b>	<b>\$ 10,050</b>	<b>\$ 51,386</b>	<b>\$ 232,898</b>	<b>\$ 6,645</b>	<b>\$ 225,238</b>	<b>882,225</b>
<b>UNALLOCATED PAYMENTS TO AFFILIATED ORGANIZATIONS</b>											
G.A. Per Capita											87,497
Synod Per Capita											31,665
Total unallocated payments to affiliated organizations											119,162
Total expenses											<b>\$ 1,001,387</b>

See notes to financial statements and accountant's report



**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This summary of significant accounting policies of the Presbytery of Lake Michigan (the Presbytery) is presented to assist in understanding the Presbytery's financial statements. The financial statements and notes are representations of the Presbytery's management, who is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America (hereinafter referred to as generally accepted accounting principles) and have been consistently applied in the preparation of the financial statements. Management has evaluated subsequent events through April 10, 2024, the date the financial statements were available to be issued.

*Nature of operations and reporting entity:*

The Presbytery is the governing body that has jurisdiction over the sessions of all Presbyterian Church (U.S.A.) congregations within its bounds and all its minister members. In addition to its formal responsibilities (to organize new congregations; to merge or to divide congregations; to dismiss a congregation to another denomination or dissolve a congregation; ordain, receive, dismiss, install, remove, and discipline ministers; and to participate in the deliberations of synod and of the General Assembly), the Presbytery receives and distributes contributions for local, national, and international mission and relief programs. These financial statements include only the operations of the Presbytery.

*Classes of net assets:*

Presbytery resources are classified and reported in the accompanying financial statements as separate classes of net assets based on the existence or absence of donor-imposed restrictions as follows:

Net assets without donor restriction are the amounts currently available for use in the Presbytery's activities under the direction of the Executive Board and those resources invested in fixed assets.

Net assets with donor restriction are the amounts stipulated by donors for specific operating purposes. The Presbytery reports donor restricted contributions whose restrictions are met in the same reporting period as unrestricted support.

*Contributions:*

Pledges receivable for contributions are recognized upon notification of a donor's unconditional promise to give to the Presbytery. An allowance for uncollectible promises to give is recorded based on an analysis of collection histories and on reviews of the credit worthiness of major donors. When a donor restriction expires; that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restrictions.

*Donated materials and services:*

Donated land, buildings, equipment, investments, and other noncash donations are recorded as contributions at their fair value at their date of acquisition. The Presbytery reports the donations as unrestricted support, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets must be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Presbytery reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Donated services that do not require specialized skills or enhance nonfinancial assets are not recorded in the accompanying financial statements because no objective basis is available to measure the value of such services. A substantial number of volunteers have donated significant amounts of their time to the Presbytery's program services, the value of which is not recorded in the accompanying financial statements.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Investments:*

Investments consist of assets primarily invested in registered mutual funds. The Presbytery accounts for investments in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-320 and subsections. This standard requires that investments in equity securities with readily determinable fair values and all investments in debt securities be measured at fair value in the statement of financial position.

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 statement of financial position.

*Fixed assets and depreciation:*

Fixed assets are recorded at cost. Depreciation is provided on fixed assets using the straight-line method over the estimated useful lives of the respective assets. Maintenance and minor repairs and replacements are charged to earnings. Upon sale or retirement, the related cost and accumulated depreciation are removed with the resulting gain or loss reflected in earnings.

*Income taxes:*

The Presbytery is affiliated with the Presbyterian Church (U.S.A.) (PCUSA) and has, therefore, qualified under Section 501(c)(3) of the Internal Revenue Code as exempt from federal taxation. A similar exemption is granted for state tax purposes. However, the Presbytery is subject to federal and state income tax on any unrelated business taxable income. For 2022 and 2021, The Presbytery did not have any unrelated business taxable income.

Management believes that the Presbytery continues to operate in accordance with regulations governing demonstration of its exempt purpose and identification of the nature and extent of unrelated business taxable income.

*Use of estimates:*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

*Functional allocation of expenses:*

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities. Costs that are not directly associated with providing specific services have been allocated based upon the relative time spent by employees of the Presbytery providing those services. Certain payments to national and regional affiliates are not allocable as to function.

**NOTE 2 - NOTES RECEIVABLE**

Notes receivable at December 31, 2023 and 2022, consists of the following:

	<u>2023</u>	<u>2022</u>
Mt. Hope Presbyterian Church, due upon sale of property, with no interest, projected in summer 2023.	\$ -	\$ 53,379

**NOTE 3 - INVESTMENTS**

Investments at December 31, 2023 and 2022, consist of the following, with identification of those investments that represent 5% or more of total assets:

	<u>2023</u>		<u>2022</u>	
	<u>Units</u>	<u>Fair value</u>	<u>Units</u>	<u>Fair value</u>
Mutual funds:				
DFA Intermediate Govt Fixed Income	20,023	\$ 221,252	11,366	\$ 122,979
PRAXIS Impact Bond Fund Class 1	30,905	290,512	14,118	129,183
TIAA-CREF Social Choice Bond	32,186	289,993	15,856	140,003
Calvert US Large Cap Core Resp Index	7,336	306,068	7,301	241,795
TIAA Social Choice Equity Fund	11,091	285,589	-	-
DFA Int'l Sustainability Core 1	15,281	187,034	11,747	124,870
Calvert Int'l Responsible Index Fund Class 1	6,541	188,319	5,029	123,120
Vanguard Social Index Fund	-	-	9,537	238,629
Vanguard Short-term Federal Fund	-	-	12,018	120,779
DFA US Sustainability Core 1	-	-	4,023	121,396
Praxis Value Index Fund	-	-	8,066	121,400
Other		<u>552,630</u>		<u>400,999</u>
Total mutual funds		<u>2,321,397</u>		<u>1,885,153</u>
Money market funds:				
Fidelity Inst. Gov't	759,670	756,530	33,590	45,176
Fidelity Inst.	25,260	<u>28,400</u>	25,293	<u>18,586</u>
Total money market funds		<u>784,930</u>		<u>63,762</u>
Certificates of deposit		<u>48,504</u>		<u>47,904</u>
Funds with Presbyterian Foundation		<u>174,721</u>		<u>163,270</u>
Total investments		<u>\$ 3,329,552</u>		<u>\$ 2,160,089</u>

**NOTE 3 - INVESTMENTS (Continued)**

Changes in investments for the years ended December 31, 2023 and 2022, were as follows:

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 2,160,089	\$ 2,268,907
Investment return:		
Interest and dividends	75,202	50,913
Agent fees	(18,002)	(17,507)
Net appreciation (depreciation) in fair value	<u>254,915</u>	<u>(423,243)</u>
Net investment return	<u>312,115</u>	<u>(389,837)</u>
Net amounts appropriated from (to) operations	<u>857,348</u>	<u>281,019</u>
Balance, end of year	<u>\$ 3,329,552</u>	<u>\$ 2,160,089</u>

Investment income and net appreciation in fair value of investments for the years ended December 31, 2023 and 2022, are included in the accompanying statements of activities as follows:

<u>2023</u>				
<u>Changes in:</u>	<u>Investment</u> <u>income</u>	<u>Agent</u> <u>fees</u>	<u>Net depreciation</u> <u>in fair value</u>	<u>Totals</u>
Net assets without donor restrictions	\$ 68,765	\$ (18,000)	\$ 243,485	\$ 294,250
Net assets with donor restrictions	<u>6,437</u>	<u>(2)</u>	<u>11,430</u>	<u>17,865</u>
	<u>\$ 75,202</u>	<u>\$ (18,002)</u>	<u>\$ 254,915</u>	<u>\$ 312,115</u>
<u>2022</u>				
<u>Changes in:</u>	<u>Investment</u> <u>income</u>	<u>Agent</u> <u>fees</u>	<u>Net depreciation</u> <u>in fair value</u>	<u>Totals</u>
Net assets without donor restrictions	\$ 44,698	\$ (17,505)	\$ (384,914)	\$ (357,721)
Net assets with donor restrictions	<u>6,215</u>	<u>(2)</u>	<u>(38,329)</u>	<u>(32,116)</u>
	<u>\$ 50,913</u>	<u>\$ (17,507)</u>	<u>\$ (423,243)</u>	<u>\$ (389,837)</u>

## NOTE 4 - SUMMARY OF FAIR VALUE EXPOSURE

Investments are reported at fair value in the accompanying statements of financial position. The basis for fair values at December 31, 2023 and 2022, were determined as follows:

	2023			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Totals</u>
Investments:				
Mutual funds	\$ 2,321,397	\$ -	\$ -	\$ 2,321,397
Certificates of deposit	-	48,504	-	48,504
Funds with Presbyterian Foundation	-	-	174,721	174,721
Money market account	<u>784,930</u>	<u>-</u>	<u>-</u>	<u>784,930</u>
	<u>\$ 3,106,327</u>	<u>\$ 48,504</u>	<u>\$ 174,721</u>	<u>\$ 3,329,552</u>
	2022			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Totals</u>
Investments:				
Mutual funds	\$ 1,885,153	\$ -	\$ -	\$ 1,885,153
Certificates of deposit	-	47,904	-	47,904
Funds with Presbyterian Foundation	-	-	163,270	163,270
Money market account	<u>63,762</u>	<u>-</u>	<u>-</u>	<u>63,762</u>
	<u>\$ 1,948,915</u>	<u>\$ 47,904</u>	<u>\$ 163,270</u>	<u>\$ 2,160,089</u>

The FASB *Fair Value Measurement* Standard clarifies the definition of fair value for financial reporting, establishes a framework for measuring fair value, and requires additional disclosure about the use of fair value measurements in an effort to make the measurement of fair value more consistent and comparable. The Presbytery has adopted this standard for its financial assets and liabilities measured on a recurring basis (ASC 820-10).

Fair value is defined as the amount that would be received from the sale of an asset or paid for the transfer of a liability in an orderly transaction between market participants, i.e., an exit price. To estimate an exit price, a three-tier hierarchy is used to prioritize the inputs:

- *Level 1* - Quoted prices in active and inactive markets for identical securities.
- *Level 2* - Other significant observable inputs (including quoted prices for similar securities, interest rates, prepayment spreads, credit risk, etc.).
- *Level 3* - Significant unobservable inputs (including the Presbytery's own assumptions) in determining the fair value of investments.

The inputs and methodology used for valuing the Presbytery's financial assets are not indicators of the risks associated with those instruments.

**NOTE 4 - SUMMARY OF FAIR VALUE EXPOSURE (Continued)**

The following methods and assumptions were used to estimate the fair values of the assets in the schedule above:

*Level 1 Fair value measurements*

The fair values of all registered mutual funds and money market accounts are based on quoted market values at year end.

*Level 2 Fair value measurements*

The fair values of all certificates of deposit are valued based on recent sales prices when those issues trade frequently, corroborated market data, indices, and/or yield curves.

*Level 3 Fair value measurements*

The fair value of funds within the Presbytery Foundation are valued based on the most recent information available from management of the Foundation and considers subsequent transactions, such as drawdowns or distributions, as well as other reliable information that reports or indicates valuation changes, including realizations and other portfolio foundation events.

The following schedule reconciles the Presbytery's assets and liabilities classified as Level 3 measurements during the years ended December 31, 2023 and 2022.

	<u>Investments</u>	
	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 163,270	\$ 201,596
Purchases, issuances, and settlements	21	3
Net realized and unrealized gains (losses) included in earnings	<u>11,430</u>	<u>(38,329)</u>
Balance, end of year	<u>\$ 174,721</u>	<u>\$ 163,270</u>
Net unrealized holding gains on Level 3 securities held at end of year	<u>\$ 30,664</u>	<u>\$ 17,057</u>

**NOTE 5 - FIXED ASSETS**

Fixed assets at December 31, 2023 and 2022, consist of:

	<u>2023</u>	<u>2022</u>
Buildings and improvements, including leased assets of \$210,844	\$ 210,844	\$ 210,844
Equipment, vehicles, and furnishings	<u>57,258</u>	<u>57,258</u>
	268,102	268,102
Less accumulated depreciation and amortization	<u>265,544</u>	<u>263,027</u>
	<u>\$ 2,558</u>	<u>\$ 5,075</u>

**NOTE 6 - NET ASSETS WITH DONOR RESTRICTIONS**

The following schedules set forth changes in net assets with donor restriction for 2023 and 2022:

<u>Description</u>	<u>Balance January 1, 2023</u>	<u>Contributions</u>	<u>Investment return</u>	<u>Releases</u>	<u>Balance December 31, 2023</u>
Perpetual in nature	\$ 134,663	\$ -	\$ -	\$ -	\$ 134,663
Purpose restrictions:					
Mission and relief programs	66,500	8,159	17,865	(12,834)	79,690
Church growth and evangelism	475	-	-	-	475
Theological and church leadership	200	3,142	-	(3,000)	342
	<u>67,175</u>	<u>11,301</u>	<u>17,865</u>	<u>(15,834)</u>	<u>80,507</u>
Time restrictions	<u>12,886</u>	<u>-</u>	<u>-</u>	<u>(12,886)</u>	<u>-</u>
	<u>\$ 214,724</u>	<u>\$ 11,301</u>	<u>\$ 17,865</u>	<u>\$ (28,720)</u>	<u>\$ 215,170</u>

<u>Description</u>	<u>Balance January 1, 2022</u>	<u>Contributions</u>	<u>Investment return</u>	<u>Releases</u>	<u>Balance December 31, 2022</u>
Perpetual in nature	\$ 134,663	\$ -	\$ -	\$ -	\$ 134,663
Purpose restrictions:					
Mission and relief programs	109,019	20,126	(4,508)	(58,137)	66,500
Church growth and evangelism	475	-	-	-	475
Theological and church leadership	200	-	-	-	200
	<u>109,694</u>	<u>20,126</u>	<u>(4,508)</u>	<u>(58,137)</u>	<u>67,175</u>
Time restrictions	<u>15,390</u>	<u>-</u>	<u>-</u>	<u>(2,504)</u>	<u>12,886</u>
	<u>\$ 259,747</u>	<u>\$ 20,126</u>	<u>\$ (4,508)</u>	<u>\$ (60,641)</u>	<u>\$ 214,724</u>

**NOTE 7 - ENDOWMENTS**

The Presbytery’s endowment currently includes both board designated amounts and monies subject to donor-imposed restrictions.

The Presbytery’s Board has interpreted the Uniform Prudent Management of Institutional Funds Act (MI-UPMIFA) requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Presbytery classifies as net assets with donor restrictions - perpetual in nature: (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in net assets with donor restrictions - perpetual in nature is classified as net assets with donor restrictions - purpose restrictions until those amounts are appropriated for expenditure by the Presbytery in a manner consistent with the standard of prudence prescribed by MI-UPMIFA.

Due to its limited size, return objectives and risk parameters, strategies to achieve objectives, spending policies, and the relationship of investment objectives to its spending policies have not yet been established for the endowment.

Changes in endowment net asset for the year December 31, 2023 and 2022, is as follows:

<u>2023</u>			
	<i>Without donor restrictions</i>	<i>With donor restrictions</i>	<i>Totals</i>
Balance, beginning of year	\$ -	\$ 163,269	\$ 163,269
Deposits/(Withdrawals)	-	(6,414)	(6,414)
Investment return:			
Interest and dividends	-	6,436	6,436
Net appreciation (depreciation) in fair value	-	11,430	11,430
Balance, end of year	<u>\$ -</u>	<u>\$ 174,721</u>	<u>\$ 174,721</u>
<u>2022</u>			
	<i>Without donor restrictions</i>	<i>With donor restrictions</i>	<i>Totals</i>
Balance, beginning of year	\$ -	\$ 201,596	\$ 201,596
Deposits/(Withdrawals)	-	(6,211)	(6,211)
Investment return:			
Interest and dividends	-	6,213	6,213
Agent fees	-	-	-
Net appreciation (depreciation) in fair value	-	(38,329)	(38,329)
Balance, end of year	<u>\$ -</u>	<u>\$ 163,269</u>	<u>\$ 163,269</u>



**NOTE 8 - PENSION**

The Board of Pensions of the Presbyterian Church (U.S.A.) administers a defined benefit pension plan (the Plan) that covers employees of the Presbyterian Church (U.S.A.) and any board, agency (including the Presbytery), or local church under the jurisdiction of the Presbyterian Church (U.S.A.). The Plan is a church plan, as defined in Section 414(c) of the Internal Revenue Code and in Title I of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan has not elected to be subject to ERISA.

The Presbytery made pension contributions of 8.5% covered compensation for the fiscal years 2023 and 2022. Pension contributions for 2023 and 2022 totaled \$16,561 and \$12,662, respectively.

**NOTE 9 - LEASES**

The Presbytery leases office space from Westminster Presbyterian Church of Portage, Michigan. The current agreement, which is being accounted for as an operating lease, expired June 30, 2022, with the option to renew for an additional 2 years, expiring June 30, 2024. The agreement calls for the Presbytery to directly pay for utilities, insurance, and maintenance and repairs attributable to the leased space. In 2023 and 2022, the Presbytery's lease payments were \$13,602 and \$13,238, respectively.

**NOTE 10 - CONTINGENCIES AND COMMITMENTS**

From time to time, member congregations incur debt for which the Presbytery is a guarantor. At December 31, 2023, the Presbytery was a guarantor on approximately \$483,000 of member congregation debt.

**NOTE 11 - AVAILABILITY AND LIQUIDITY**

The following represents the Presbytery's financial assets at December 31, 2023:

Financial assets at year end:	
Cash	\$ 36,906
Investments	3,329,552
Contributions receivable	<u>9,303</u>
Total financial assets	3,375,761
Less those unavailable for general expenditures within one year due to:	
Donor-imposed restrictions	<u>(215,170)</u>
Financial assets available to meet general expenditures within one year	<u>\$ 3,160,591</u>

As part of the Presbytery's liquidity management, it has a policy to structure its financial resources to be available as its general expenditures, liabilities, and other obligations come due. No investments contain lock-up provision that would reduce the total investments that could be made available.

# **The Synod of the Covenant, Presbyterian Church (USA) Reviewed Financial Statements, Years Ended December 31, 2022 and 2021**

To view and download this document, please visit the following online;

<https://lakemichiganpresbytery.org/wp-content/uploads/2024/06/Issued-Financial-Statements-12-31-2210.pdf>