

Draft Minutes of the One Hundred Forty-Ninth Stated Meeting of The Presbytery of Arkansas

March 4-5, 2022

Friday, March 4, 2022

The 149th Stated Meeting of the Presbytery of Arkansas was the sixth consecutive meeting conducted utilizing Zoom technology due to the COVID-19 pandemic.

Call to Order and Opening Prayer

The 149th Stated Meeting of the Presbytery of Arkansas was called to order by the gavel tapping, lighting of the Christ candle and opening prayer by RE Julie Gillaspy, Moderator at 6:30 pm on March 4, 2022.

Introductions, Welcome, and Declaration of a Quorum

Moderator Gillaspy welcomed all the attendees and explained the technology of Zoom and the voting process with a technology refresher. Including the procedure of voting using Zoom with computers or iPads.

MWS Stewart Smith, General Presbyter and Stated Clerk of the Presbytery of Arkansas, welcomed all attendees including corresponding members, first-time commissioners, and visitors. He explained that a quorum is at least 20 Ruling Elders and 20 Ministers of the Word and Sacrament with at least 20 congregations represented overall, as approved at the February 10, 2018 Stated Meeting. He declared a quorum was present with 92 registrants online at 6:38 p.m. He said that he was glad to have everyone there and welcomed them. The attendance of those registered is included in the Appendix as Section I.

The 11 first time commissioners included: RE Nate Burdick of Bentonville, First; RE Kim Dunnagan of Little Rock, Second; RE Sarah Kendig of Jonesboro, First; RE Fred Kilpatrick of Harrison, First; RE Sara Koenig of Fayetteville, First United; RE Marge Anna Luttrell of Little Rock, Second; RE Jeffrey McCune of Bella Vista Presbyterian; RE Garry Mertins of Little Rock, Second; Dr. Cynthia Morgan of Huntsville, First; RE Mike Paulus of Little Rock, Second; and RE Annette Stacy of Wynne Presbyterian. Rev. Dr. David Schirer of Mountainburg Presbyterian was also a first time attendee.

Moderator Gillaspy moved to the Consent Agenda and Stated Clerk Smith presented the Consent Agenda and explained that all motions may be voted on as one and anyone is welcome to move any item for discussion. Moderator asked if anyone wanted an item moved. No changes were made.

Consent Agenda

MWS Stewart Smith
Stated Clerk

1. **Motion to adopt the docket.**
2. **Motion to approve the minutes of the 148th Stated Meeting of the Presbytery of Arkansas, October 8-9, 2021 , held through Zoom technology, with worship led by First Presbyterian Church of Fort Smith and with MWS Deborah Wright, co-founder of Pneumatrix, delivering the sermon.**
3. **Motion to enroll corresponding members with voice but not vote.**
4. **Motion to grant privilege of the floor (voice) to those persons registered, but without vote.**
5. **Motion for the technology of Zoom Technology to count votes, serving as what the Presbytery of Arkansas has historically termed the “Tellers.”**
6. **Motion for the Stated Clerk to record those absent and those present and include those names and numbers in the minutes, serving as what the Presbytery of Arkansas has historically termed the “Leaves of Absence Committee.”**
7. **Motion to receive the minutes as the report of the Administrative Commission to commission RE Allan Huddleston as pastor of the Vaughn Presbyterian Church in Bentonville on February 6, 2022 at 11:00 am, and to dismiss them with thanks.**
8. **Motion to receive the minutes as the report of the Administrative Commission to install MWS Blake Brinegar as Pastor of First Presbyterian Church of Searcy on February 20, 2022 at 3:00 pm, and to dismiss them with thanks.**

The motion was seconded, and the Consent Agenda was approved unanimously.

Report of the Stated Clerk

The Report of the Stated Clerk can be found in Appendix, Section II.

A motion was made to dismiss the administrative commission working with Clarksville pending a successful completion of closing on the sale of the church on Monday, March 7, 2022.

Motion was made by Stated Clerk Smith to (1) approve the sale of the church manse, located at 1700 Logan Street in Arkadelphia owned by West End Presbyterian Church of Arkadelphia for \$65,000. The action was approved at a called congregational meeting held on February 20, 2022. (See Attachment B-1);

and (2) approve the sale of the church building owned by the First Presbyterian Church of Harrison, AR, located at 220 Arbor Drive, for the sum of \$4 million dollars. The action was approved at a called congregational meeting held on February 13, 2020. (See Addendum Packet Section A). The church will retain ownership of the 2.6 acres of land on the south side of the property.

The motions were seconded, and the motions were approved unanimously. There were 100 online at 7:10 p.m.

Report of the Treasurer

RE Tom Verdery, treasurer gave a report to the presbytery regarding the financial performance in 2021 explaining that tomorrow morning information is coming from the Committee on Administration for 2022, including motions for approval. Financial reports may be found in the Appendix, Section VIII. He explained that the presbytery ended 2021 with a surplus of \$39,260 due to budgeted expenses underspend of \$51,326 (related to Covid curtailed activities and a reduced staff budget) and a reduction in budgeted revenues of \$12,066.

He explained that most of the presbytery's assets are held at Texas Presbyterian Foundation and invested the Balanced Fund. Performance of this fund was excellent in 2021 with a 12.2% return and 16% average annual return in the last three years.

Verdery said, "Many of you are probably aware that the last two months performance in the markets has been poor, due to inflation fears and the conflict in Ukraine. We are hopeful this is only a temporary correction in the market, but even if it is not, your Presbytery is in an excellent cash flow position so we can 'weather this storm.'"

He reported that the Independent Accountant's 2020 review came back with a solid review, showing no discrepancies or recommendations for modification of the financial statements.

He concluded his report, asked for questions and there were none. Moderator Gillaspy thanked him and said that his work was appreciated.

Report of Cindy Morgan, Ozark Center for Lifestyle Medicine

Retired PC(USA) Missionary Cindy Morgan, Ozark Center for Lifestyle Medicine reported on her work on the Ozark Center for Lifestyle Medicine. She described her background as a missionary with roots in Bangladesh and described her transition from one rice growing region to another. She described the vision for the center, "We envision a society in which individuals and their communities embrace, encourage and facilitate healthy living." She explained that lifestyle medicine is the use of whole food, plant predominant dietary lifestyle, regular physical activity,

restorative sleep, stress management, avoidance of risky substances, and positive social connection as a primary therapeutic modality for treatment and reversal of chronic disease. She said that less than three percent of Americans live a “healthy lifestyle.” She said that there is a real need for lifestyle medicine and that the center is available as a resource. She appreciates the presbytery’s generous grants in 2020 and 2021. Moderator Gillaspy thanked her for sharing her information with the presbytery. There were 102 online at 7:38 p.m.

Report from the Board of Pensions, Kevin Keaton

Kevin Keaton from the Board of Pensions (BOP) presented the assistance program available from the BOP among other important information members can participate in. See the informational that was in the main packet regarding this topic in Appendix, Section III. Here is the link to the webinar Keaton invited everyone to attend to learn the top things to do before you retire. <https://bit.ly/3CJram>. There were 100 online at 7:47 p.m.

Minute Announcements

Lemuel Garcia-Arroyo of the Presbyterian Mission Agency reported, “Join us for the next episode of Being Matthew 25 as we celebrate Mr. Rogers with the premiere of a brand-new hymn “Jesus, Teach Us to Be Neighbors” AND highlight "Neighboring Sunday" a guide to planning an experience of worship focusing on getting to know your neighborhood. The Rev. Scott Parker, Mission Co-worker to Lebanon, will also join us to discuss our global neighborhood.” To view the Presbyterian Mission Resources: Quarterly Resource Preview, click <https://www.pcusa.org/grp/>.

Kristi Button, the United Campus Ministries, reported that FUPC students led the worship in Bella Vista a few weeks ago. The building is on the National Register now, we thank Leslie Belden for her assistance to make that possible. To contact Kristi or to sign up for their newsletter, email ucmkristi@gmail.com. Don’t miss your chance to stay up to date with United Campus Ministry at the U of A, in Fayetteville.

Jerry Wilhelmi, University of the Ozarks, gave information about the Struthers Pastoral Study Leave at the link below:
<https://ozarks.edu/wp-content/uploads/Struthers-Pastor-Information-and-Application.pdf>
and said to feel free to reach out to him about U of O happenings at: jwilhelmi@ozarks.edu.

Worship (including installation of Moderator MWS Susan Arnold)

Worship began at 8 p.m. led by Westminster Presbyterian Church in Hot Springs. A copy of the worship bulletin may be found in the Appendix, Section IV. MWS Chip Hatcher read Psalm 98 for the Call to Worship. Moderator Julie Gillaspy preached the sermon and Maggie Alsup

explained that the offering collected will benefit the Presbytery of Arkansas Scholarship at Lyon College. As of March 15, 2022, \$592.40 has been collected. Moderator Susan Arnold was installed and a charge was given to the presbytery. There were 95 online at 8:20 p.m.

Recess

After the choral benediction, Moderator Arnold expressed her gratefulness to Westminster Presbyterian Church in Hot Springs, for their beautiful worship service. Being all of the business before the presbytery for the evening, Moderator Arnold recessed the meeting until the following morning, the gavel was tapped, and the Christ candle was extinguished. Meeting was adjourned until 8:30 a.m. Saturday, March 5, 2022. After worship, the Zoom room was left open for visiting and fellowship for 15 minutes.

Saturday, March 5, 2022

Call Back to Order with Prayer and the Lighting of the Christ Candle

Moderator MWS Susan Arnold called the 149th Meeting of the Presbytery of Arkansas back to order at 8:30 am with the lighting of the Christ candle and turned the service to MWS Stewart Smith and MWS Carol Clark who opened the meeting with worship. There were 97 attendees online at 8:30 a.m.

Opening Worship

MWS Stewart Smith explained that RE Ray Woodward was supposed to be installed as vice moderator as this time but he is out sick with the flu and will be installed at a later date. They led worship with prayer, song, scripture reading and observed communion with elements of bread and cup. MWS Smith closed the worship with prayer and a choral benediction was heard. There were 111 attendees at this point in the meeting.

Committee Reports from the Presbytery

Report of the Committee on Mission

MWS Mary Shaw referred everyone to the written report for the work of the committee that can be found in Appendix, Section V. She highlighted grants that were given and said that Presbytery Connector, Julie Price reported in their meetings about the Small Church Vitality Workshops and shared some exciting new ideas the resource team is developing to provide online resources to churches in the Presbytery.

Ferncliff Report

Joel Gill was up next and shared his screen to give an interactive report describing available activities at Ferncliff and an overall view of what has been going on there. He asked that anyone interested in helping, contact Jgill@Ferncliff.org. MWS Jocelyn Wildhack, chaplain at Ferncliff, reported on upcoming summer camp activities both day camp and overnight camp. They hope to bring programs back that they have not been able to do during the pandemic.

Report from Youth A Team

MWS Brianne Christiansen, interim director for youth ministries, gave a report on A Team activities and upcoming events for the youth. She informed everyone of Junior High Jubilee (July 2-7) at Mo-Ranch and Montreat Youth Conference (July 16-23) at Montreat Conference Center. She described a new junior high event to be held on April 1-3, called Mission Possible to serve the Russellville community in association with Central Presbyterian in Russellville. She also announced that there were two watch parties of youth, one in central Arkansas and one in northwest Arkansas attending today's meeting. There were 119 attendees at this point in the meeting. A written report may be found in the Appendix, Section IX.

Report of the Disaster Preparedness & Response Subcommittee

RE Ray Stephens, moderator on the Subcommittee on Disaster Preparedness & Response Subcommittee, gave a presentation to the presbytery regarding a covenant agreement with the Synod of Sun partnership for disaster recovery in the 11 presbyteries of the Synod of the Sun. A written explanation may be found in the Appendix, Section VI. A motion was made:

Motion: To enter in the covenant agreement of the Synod of the Sun Partnership for Disaster Recovery at a \$30,000 total contribution over the four year period.

The motion was seconded.

Valerie Young from the Synod of the Sun said that this was the ninth presbytery to bring the covenant to the floor for a vote. This covenant is the answer to the three to four year discussion they have had regarding synod wide disaster response. Moderator Arnold asked for questions and several questions were asked and answered. The moderator referred to the youth advisory group for their vote.

The youth watch parties were both in agreement with the motion and the vote in the presbytery was also unanimous **The motion was approved unanimously.** There were 121 online at 9:47 a.m.

Report from the Committee on Ministry

MWS Leslie Belden Moderator of the Committee on Ministry made the following motions:

For Action

1. **Motion to approve the call of MWS Robert Lowry as Pastor of Westover Hills Presbyterian Church of Little Rock, and enroll him as a member of the Presbytery of Arkansas, requesting that the Presbytery of Mississippi dismiss him, with the following terms of call:**

Total Compensation: \$87,447.00	
Effective Salary	
Cash Salary	\$12,000.00
Housing Allowance	\$36,000.00
Deferred Compensation	\$9,500.00
Reimbursable Expenses (by voucher)	
Business/Professional Expenses	\$3,000.00
SECA Supplement (up to 50%)	\$3,672.00
Continuing Education	\$2,000.00
Full Board of Pensions	\$21,275.00
Paid Vacation	4 weeks
Paid Continuing Education	2 weeks
Paid Parental Leave	6 weeks

In the 7th year of service, the congregation shall provide for a three-month Sabbatical leave, reviewed and approved by the COM, continuing the salary and benefits for that period, and providing for pulpit supply.

And the worship service to install to be set for April 10, 2022 at 3:00 pm, with the offering recipient designated to be Solar Under the Sun, and the following to be elected to serve on the Administrative Commission with the specified duties:

**MWS Leslie Roper to Charge the Pastor
MWS Brian Brock to Preside at the Table
MWS Susan Arnold to Moderate and Propound the Constitutional Questions
RE Catherine Lowry, Second Presbyterian Church of Little Rock
RE Ann Patterson, Westover Hills Presbyterian Church of Little Rock
RE Cindy Lanphear, Harmony Presbyterian Church of Clarksville to Charge the Congregation
MWS Martha Moore-Keisch, Greater Atlanta Presbytery, to sit with the Commission and Preach
With the provision to provide for flexibility in case there is a need.**

Moderator Arnold called for the vote and asked for questions, there were none and the motion was approved. MWS Robert Lowry was recognized by the participants.

2. **Motion to approve the call of MWS Blake Brinegar as Pastor of First Presbyterian Church of Searcy with the following terms of call:**

Total Compensation: \$84,481.28

Effective Salary	\$54,100.00
Cash Salary	\$36,100.00
Housing	\$18,000.00
Reimbursable	\$9,480.00
Mileage	\$3,000.00
Cell Phone	\$1,080.00
Continuing Education	\$1,200.00
403(b) Match	\$4,200.00
Board of Pension + Dental and Vision	\$20,901.28

And the worship service to install to be set for February 20, 2022 at 3 pm, with the offering recipient to be the Presbytery of Arkansas' Scholarship Fund of Lyon College, and the following to be elected to serve on the Administrative Commission:

MWS Elizabeth Brinegar to Preach
MWS Michael Vinson to Charge the Pastor
MWS Rebecca Spooner
MWS Maggie Alsup
MWS Susan Arnold to Moderate and Propound the Constitutional Questions
RE Julie Sharp, FPC, Yellville
RE Mike Szabo, FPC, Searcy to Charge the Congregation
RE Bob Fischer, FPC, Jacksonville
With the provision to provide for flexibility in case there is a need.

Moderator Arnold called for the vote and asked for questions, there were none and the motion was approved. MWS Blake Brinegar was recognized by the participants.

- 3. Motion to approve the following as Temporary Members in the Presbytery of Arkansas:**
 - a. Rev. Jason Smith – serving as the Stated Supply of First Presbyterian Church of Arkadelphia, and is a member of the First Alliance Baptist denomination.**
 - b. Rev. Michael Qualls – serving as the Interim Pastor at Graham Memorial Presbyterian Church in Forrest City, and is a member of the Cumberland Presbyterian denomination.**
 - c. Rev. David Schrier – serving as the Part-Time Stated Supply of Mountainburg Presbyterian Church in Mountainburg, and is a member of the American Baptist denomination.**

All three have been serving in their current temporary pastorates for a number of years, or were serving in the same congregation previously, under the mentorship of PC(USA) pastors in our Presbytery and under the guidance and approval of the Examinations Subcommittees of the COM.

Moderator Arnold called for the vote and asked for questions, there were none and the motion was approved.

- 4. Motion to approve enrolling MWS Brenda Holder as a member of the Presbytery of Arkansas and request that Missouri Union Presbytery dismiss her. Her Statement of Faith is attached in the Appendix, Section VII.**

Moderator Arnold called for the vote and asked for questions, there were none and the motion was approved.

- 5. Motion to approve enrolling MWS Howard Reed as a member of the Presbytery of Arkansas and request that New Covenant Presbytery dismiss him. His Statement of Faith is attached in Appendix, Section VII.**

Moderator Arnold called for the vote and asked for questions, there were none and the motion was approved.

- 6. Motion to approve enrolling MWS Angela Williams as a member of the Presbytery of Arkansas and request that Providence Presbytery dismiss her. Her Statement of Faith is attached in Appendix, Section VII.**

Moderator Arnold called for the vote and asked for questions, there were none and the motion was approved. MWS Jody Welker was introduced as the interim pastor at Second Presbyterian in Little Rock. There were 121 participants at 9:55 a.m. A written report from the Committee on Ministry can be found in Appendix, Section VII.

Order of the Day: Theological Discussion

Paul Grier and Joseph Moore from the Presbyterian Foundation

Paul Grier and Joseph Moore from the Presbyterian Foundation gave a presentation on the Presbyterian Foundation and reported that the foundation has been the denominational fiduciary with 223 years of uninterrupted service. Paul Grier gave a slideshow presentation and Joseph Moore gave a report on Project Regeneration and said that they were grateful for walking with churches during this process of problem solving. They welcomed thoughts and questions from participants. General Presbyter Stewart Smith said that it's good to know there are resources available to be with churches in this process. Joseph Moore is the first contact in this process for churches to develop a plan. At 10:52 a.m. there were 113 online.

Report of the Committee on Future of the Church

After a break, Moderator Arnold called the meeting back to order and MWS Steven Kurtz announced the grant process was open again for grants from the Future of the Church. Last year there were 21 congregations who received funding and it's time to apply for 2022 cycle. The online grant application can be accessed with this link: <https://bit.ly/3i8HJiw>. He also introduced videos played for the presbytery showcasing the Sweet House and Club Z in Fort Smith, Kirk of the Hills in Fairfield Bay Men's Club, who installed wheelchair ramps, and Sara Ann Berger, of Little Rock, Grace, who described that her church bought cameras to use during live streaming.

Report of the Committee on Administration

Administration Committee Moderator RE Carolyn Willis said that the written report for the Administration Committee and financials including the Asking 2022 Budget can be found in the main packet and are also in Appendix, Section IX. She said that the committee opted to be conservative again in 2022 and presented a 2022 balanced budget to the presbytery. She discussed a salary cost of living increase of 4% and noted that the last increase was 2% in 2014. She also noted that the budget includes paying off the mortgage on the presbytery office.

RE Willis made Motion #1 The Committee on Administration moves the approval of the 2022 operating budget (on Page 39 in the main packet).

Moderator Arnold asked for questions and there were none. She consulted the Youth Advisory watch parties and they advised to approve the budget. **A vote was called for the presbytery and the motion passed unanimously.**

RE Willis moved to the next item and asked MWS Stewart Smith to step out from the discussion on the terms of call for the general presbyter. She presented his 2022 terms of call and made a motion.

Motion #2 The Committee on Administration moves the approval of the following terms of call for General Presbyter Stewart Smith. The terms of call reflect a four percent cost of living increase and a reduction of professional expenses of \$2,000.

General Presbyter's Proposed Terms of Call For the Year 2022 – 4% Effective Salary Increase

Salary	53,082.32
Housing	32,700.00
FICA	6,562.35
Pension/Medical	17,362.05 *
Continuing Education (Reimbursable up to)	1,500.00
Professional Expenses (Reimbursable up to)	13,000.00 **
	=====
	124,206.72
Continuing Education	2 weeks
Vacation	4 weeks
Sabbatical Leave and Paternity leave per presbytery policy.	

* Estimated – Board of Pensions will calculate new amount

** Professional Expenses reduced 2,000.00 due to no General Assembly expenses in the future.

Moderator Arnold asked for the advice from the Youth Advisory council and they voted in favor of the new terms. She asked for questions from the presbytery which were asked and answered.

A vote was called and the motion passed unanimously. MWS Smith was invited back to the meeting. There were 111 online at 11:18 a.m.

Report of the General Presbyter

MWS Stewart Smith reported on struggling to fill pulpit supply pastors, the challenge on midcouncils to find General Assembly commissioners, and discussed Cumberland Presbytery and PC(USA) and dealing with historical issues that come up. He also said that the staff is looking into providing more resourcing for future presbytery meetings with creative solutions and called on Julie Price and Carol Clark to share what is coming up in future.

Julie Price, Presbytery Connector, informed everyone of a free webinar called Top Things to do before you Retire on April 12 at 11 a.m. and that participants can earn 25 call to health points as a member of Board of Pensions. Click this link to get more information and to register. <https://bit.ly/3CJramV>.

She also announced that Rev. Tod Bolsinger, author of *Canoeing up the Mountain*, will be the speaker at the 150th Presbytery Meeting held on June 4. He will speak on adaptive leadership. She also reminded everyone that the Update is sent out on the first and third Thursdays of every month.

Carol Clark, Presbytery Builder, said that in May, “We’re Listening” topics will focus on podcasts and self-publishing. On May 4 at 10 a.m., Rev. Phil Blackburn, who has a podcast, will talk about platforms to do a podcast—what to use, benefits to a church, etc. On May 18, starting at 10 will be information for self-publishing.

Presbyterian Night at the Ballgame is coming this summer for the Travelers in Central Arkansas on June 10th and the Naturals in Bentonville on June 15th.

She reported that in August there will be four weeks of two hour workshops to study the enneagram with Beth Watson Mueller for folks who know a lot or know nothing about the test and it’s for lay people, pastors, everyone who is interested about the enneagram.

General Presbyter Smith concluded his report saying this is a challenging time but we are blessed in many ways with talented churches.

New Business

Smith brought up one item for New Business. The Coordinating Team in a called meeting on March 4, made **a motion for the presbytery to empower the Coordinating Team to appoint a Stated Clerk search committee to begin seeking to fill the part time position next week.** Moderator Arnold asked for questions and they were answered. **The motion passed unanimously.**

Announcements

Bill Seitz reported that the Pilgrimage is back on after four cancelled sessions due to Covid. It will be held at Ferncliff the weekend following Easter.

Ray Stephens reminded churches that it is Blue Shirt Sunday in honor of disaster preparedness.

Expression of Thanks

With no more reports or business before the presbytery, Moderator Arnold offered a big thank you to all of the committees, the moderators, and to all who participated in the meeting today.

Thank yous went to the staff Stewart Smith, Carol Clark, Julie Price, Brianne Christiansen, Kim Palmer, and Jared Brown.

Closing Prayer and Adjournment

Moderator Arnold gave the closing benediction, extinguished the Christ candle, tapped the gavel and adjourned the meeting. The chat function and Zoom meeting were left on following adjournment so that fellowship could continue until signoff.

Written reports of committees from the Main Packet are included in the Appendix, Section IX.

Respectfully Submitted,

Kimberly Palmer
Administrator

Stewart Smith
Stated Clerk

Appendix

I.	Attendance	14
II.	Report of the Stated Clerk.....	18
III.	Report from the Board of Pensions	22
IV.	Worship Bulletin	24
V.	Report of the Committee on the Mission of the Church	27
VI.	Report & Motion of the Disaster Preparedness & Response Subcommittee	28
VII.	Report from the Committee on Ministry	41
VIII.	Report of the Treasurer & Financials	49
IX.	Written Reports of Committees from Main and Addendum Packet	74

Section I – Roster of Attendance/Enrollment

Voting as Ministers of Word and Sacrament

Ministers of Word and Sacrament – 43 in attendance (voting)

(There were 42 in attendance on October 8-9, 2021; 49 in attendance on June 5, 2021; 52 on March 5-6, 2021; 47 on October, 23-24, 2020; 60 on June 6, 2020; 39 on March 6-7, 2020; 45 on October 4-5, 2019; and 43 on June 8, 2019.)

Allsbury, Catherine	Davis, Fern	Rudolph, Ward
Alsup, Maggie	Denne, Krista	Saul, Cinthia
Arnold, John	Falls, Ruskin	Secrest, Alisa
Arnold, Susan	Hammons, Stacey	Seitz, Bill
Bell, Valerie	Harris, LaWanda	Senor, Georgia
Berger, Sara Anne	Hatcher, Chip	Smith, Stewart
Brinegar, Blake	Humphrey, Marion	Spooner, Rebecca
Brinegar, Elizabeth	Kurtz, Steven	Ulasewich, Michael
Brock, Brian	Mainard O'Connell, Marie	Vogado, Lindy
Bussell, Matt	McMillan, Judi	Ward, Marci
Butin, Jan	Price, Jeff	Wildhack, Jocelyn
Butin, Philip	Purcell, Becky	Wilhelmi, Jeremy
Carrington, Joy	Reed, Howard	Wooley, Dan
Clark, Mark	Rito, Bradley	
Cummings, Katie	Roper, Leslie	

Excused Absences

Evans, Jen

Honorably Retired Ministers of Word and Sacrament –16 in attendance (voting)

(There were 9 in attendance on October 8-9, 2021; 12 on June 5, 2021; 16 on March 5-6, 2021; 13 on October 23-24, 2020; 22 on June 6, 2020; 7 on March 6-7, 2020; 9 on October 4-5, 2019; and 8 on June 8, 2019.)

Akin, Karen	Gray, Susan	Reed, David
Belden, Leslie	Hadley, Robert	Ritchie, Dennis
Branch, Bill	Jones, Lance	Tropansky, Joseph
Clark, Carol	King, John E.	Whitworth-Reed, Linda
Daniel, Danny	Lizárraga, Elizabeth	
Daniel, Joyce	Powers, Emmett	

Temporary Members of the Presbytery – 3 in attendance (voting)

Ratliff, Jim – Hardy, Spring River
Schirer, David - Mountainburg
Smith, Jason – Arkadelphia, First

Total of 62 voting as a Minister of the Word and Sacrament

Voting as Ruling Elders

Ruling Elder Commissioners – 41 in attendance (voting) representing congregations

(There were 40 in attendance on October 8-9, 2021; 47 in attendance on June 5, 2021; 43 in March 5-6, 2021; 48 on October 23-24, 2020; 52 on June 6, 2020; 40 on March 6-7, 2020; 44 on October 4-5, 2019; and 48 on June 8, 2019.)

Arkadelphia, First – Mortenson, Christopher
Arkadelphia, West End – Wright, Patricia
Atkins, Memorial – Murdoch, Mark
Batesville, First – Geary, Laura
Bella Vista – McCune, Jeffrey; Nichols, Jean
Benton, First – Garrett, Heather
Bentonville, First – Burdick, Nate; Dixon, Kim
Clarksville, First – Castleman, Linda
Conway, First – Hanson, Emily
Fayetteville, First United – Koenig, Sara
Forrest City, Graham – Danehower, Kim
Greenwood – Middleton, Kathy
Hardy, Spring River – Williams, Avis
Harrison, First – Kirkpatrick, Fred
Heber Springs, First – Reed, Allison
Huntsville – Holt, Deborah; Morgan, Cynthia
Jacksonville, First – Matthews, Barbara
Jonesboro, First – Kendig, Sarah
Little Rock, Allison Memorial - Bryant-Williams, Wynona

Little Rock, First – Ingram, Libby
Little Rock, Grace – Choate, Andrea
Little Rock, Pulaski Heights – Gray, Charles
Little Rock, Second – Luttrell, Marge
Anna; Mertins, Garry; Paulus, Mike;
Dunnagan, Kim
Little Rock, Westover Hills – Stricklin, David
Malvern, First – Walters, Kathy
Morrilton, First – Jackson, Katie
Morrilton, Hopewell – Morris, Susan
Norman, Barr Memorial – Lysobey, Mary Beth
Pea Ridge, Mt Vernon – Mullikin, Ronald
Pine Bluff, First – Jones, Amanda
Russellville, Central – Verdoorn, Marty
Springdale, First – Dickins, John; Harwell, Linda;
Wynne – Stacy, Annette
Yellville, First – Sharp, Julia

Absent Without Excuse – 28 Congregations

Alma, First	Fairfield Bay, Kirk of the Hills	Little Rock, Westminster
Amity, Alpine	Fort Smith, First	Marianna, First
Beebe, First	Fort Smith, Laotian	McGehee, First
Bentonville, Vaughn	Gurdon, First	Mountain Home, First
Brinkley, First	Helena, First	Paragould, First
Bull Shoals	Horseshoe Bend, Faith	Pine Bluff, Central
Cane Hill	Hot Springs, Westminster	Pine Bluff, Faith
Clarksville, Harmony	Hot Springs Village, Kirk	Prairie Grove
Elkins	in the Pines	Van Buren, First
Eureka Springs, First	Hot Springs, First	

Ruling Elder Voting Members of Presbytery – 5 in attendance (voting)

(There were 8 in attendance on October 8-9, 2021; 7 on June 5, 2021; 7 on March 5-6, 2021; 10 on October 23-24, 2020; 9 on June 6, 2020; 10 on March 6-7, 2020; 7 on October 4-5, 2019; and 11 on June 8, 2019.)

Belden, Ted – Coordinating Team
Gillaspy, Julie – Coordinating Team Moderator

Verdery, Tom – Treasurer
Willis, Carolyn – Administration Moderator

Hollingsworth, Cyril – Coordinating Team

Excused Absences

Woodruff, Ray

Commissioned Ruling Elders – 8 in attendance (voting)

(There were 10 in attendance on October 8-9, 2021; 7 on June 5, 2021; 7 on March 5-6, 2021; 8 on October 23-24, 2020; 8 on June 6, 2020; 6 on March 6-7, 2020; 6 on October 4-5, 2019; and 5 on June 8, 2019.)

Clark, David – Heber Springs, First

Hall, Michelle – Lincoln & Prairie Grove

Olson, Chuck – Atkins, Memorial

Prevost, Ronnie – Springdale, First

Rhodes, Claire – Arkadelphia, West End

Rhodes, Kenneth – Arkadelphia, West End

Shaw, Mary – Elkins, Federated

Wilkinson, Ed – Greenwood, Good Shepherd

Certified Christian Educators – 2 in attendance, 2 voting

(There were none in attendance on October 8-9, 2021; 2 on June 5, 2021 on March 5-6, 2021; 2 on June 2, 2020; 3 on March 6-7, 2020; 3 on October 4-5, 2019; and 3 on June 8, 2019.)

Button, Kristi

Ford, Jeannie

A total of 56 voting as Ruling Elders in attendance.

Non-Voting Attendees

Corresponding Members –8 in attendance (non-voting)

Garcia-Arroyo, Lemuel

Greer, Paul

Keaton, Kevin

Lowry, Robert

Moore, Joseph

Welker, Joseph

Williams, Angela

Young, Valerie

Presbyterian Mission Agency

Presbyterian Foundation

Board of Pensions, PC(USA)

Presbytery of Mississippi

Presbyterian Foundation

New Hope Presbytery

Providence Presbytery

Synod of the Sun

Inquirer/Candidate – 4 in attendance (non-voting)

Flood, Katie

Larkin, Liz

Moody, Stephen

Thompson, Laura

Bentonville, First

Rogers, First

Little Rock, First

Rogers, First

Attendees/Visitors – 22 in attendance (non-voting)

Bowden, Bill

Branch, Elizabeth (Liz)

Brown, Jared

Christiansen, Brianne

Dvoracek, Dawn

Arkansas Democrat Gazette

Little Rock, Westover Hills

Presbytery of Arkansas Staff

Presbytery of Arkansas Staff

Clarksville, First Presbyterian and University of the Ozarks

Fairchild, Greg	Little Rock, First Presbyterian
Falls-Corbitt, Peg	First, Conway
Gill, Joel	Little Rock, Ferncliff
Gillaspy-Williams, Betsy	Conway, First Presbyterian
Haden, Rosamond	Fayetteville, First United Presbyterian
Hooker, Emily	Little Rock, Ferncliff
Laurel, Emily	Benton, First Presbyterian
Lebbie, Sahr	North Little Rock, Park Hill
Misenheimer, Candice	Little Rock, Westover Hills
Mullikin, Sabasttien	Pea Ridge, Mount Vernon
Palmer, Kimberly	Presbytery of Arkansas Staff
Passini, Nancy	Little Rock, Westover Hills
Pflug, Tammy	Little Rock, Westover Hills
Price, Julie	Presbytery of Arkansas Staff
Smith, William	Little Rock
Stanfield, Mary Lois	Little Rock, Westover Hills
Stephens, Ray	Little Rock, Westover Hills

Total Non-Voting – 33 in attendance

Total Attendance

A total of 154 registered or were in attendance at some point in the meeting, of whom 120 could vote.

There were 141 total of whom 110 could vote on October 8-9, 2021; 156 total on June 5, 2021, of whom 123 could vote; 163 total on March 5-6, 2021, of whom 127 could vote; 152 total on October 23-24, 2020, of whom 127 could vote; 215 total on June 6, 2020, of whom 154 could vote; 144 total on March 7, 2020, of whom 105 could vote; 165 total on October 4-5, 2019, of whom 115 could vote; and 158 on June 8, 2019, of whom 117 could vote.

Section II

Report of the Stated Clerk

MWS Stewart Smith
Stated Clerk

For Information:

1. Documents have been signed related to deeding the property of the One-o-One Presbyterian Church in Gamliel to the Gamaliel Church of Grace. The congregation paid the presbytery the agreed sum of \$52,353.21 according to the stipulations of the Weaver Trust and the agreement from the Administrative Commission working with the session.
2. Documents were signed to finalize the sale of First Presbyterian Church in Clarksville for the sum of \$150,000.00. The sale has been approved by the Administrative Commission working with the session of the church.
3. 51 congregations filled out annual statistical reports. Thanks to all of those congregations for taking time to fill out the reports. We have a limited time where the staff can fill out the report for any congregation that missed the deadline. Call Kim or Stewart next week at the presbytery office.

For Presbytery Action:

- 1. Motion to approve the sale of the church manse, located at 1700 Logan Street in Arkadelphia owned by West End Presbyterian Church of Arkadelphia for \$65,000. The action was approved at a called congregational meeting held on February 20, 2022. (See Attachment B-1).**
- 2. Motion to approve the sale of the church building owned by the First Presbyterian Church of Harrison, AR, located at 220 Arbor Drive, for the sum of 4 million dollars. The action was approved at a called congregational meeting held on February 13, 2020. (See Addendum Packet Section A-1 & A-2). The church will retain ownership of the 2.6 acres of land on the south side of the property.**

Section II, Attachment B-1

West End Presbyterian Church

Worship Service – (Virtual) Attendance (22)

Congregational Meeting (Virtual) – Attendance 13

February 20, 2022 – 11:25 a.m.

Elders Present: Mable Buckley, Gloria Fallin, Yvette Bragg, Patricia Wright, Tara Williams, & Joanne Buckley;
Moderators – Pastors Kenneth & Claire Rhodes

The meeting was opened with prayer by Pastor Kenneth Rhodes. The purpose of the meeting was to approve the sale of the church manse located at 1700 Logan Street, Arkadelphia, AR. The Clerk provided some background information regarding the sale and pending offer. The offer is from United Country Hometown Realty (Falicia Sanders, Realtor) representing her client. The cash offer is for \$65,000 as is and the buyer will be responsible for the Realtor's fee. The church will be responsible for the closing cost. The Pastors and Clerk have been in consultation with Stewart Smith, the General Presbyter and Interim Stated Clerk and Ed McCorkle, Attorney and an Elder at First Presbyterian Church, Arkadelphia.

After some discussion, it was moved, by role call vote, to accept the Council's recommendation from the February 13, 2022 meeting to sell the manse, second by Gloria Fallin. Motion carried. The meeting was closed with prayer by Pastor Kenneth Rhodes and the Benediction by Pastor Claire Rhodes.

Patricia Wright, Clerk of Council, Date
Pastors Kenneth & Claire Rhodes

Section II, Attachment A-1

FPC Harrison Congregational Meeting Minutes

MINUTES OF CONGREGATIONAL MEETING

February 13, 2022

The Congregational meeting of the First Presbyterian Church of Harrison, Arkansas was held in the Sanctuary of the Church on Sunday, February 13, 2022.

Declaring a quorum present, Moderator Rev. Kade Curry, called the meeting to order, explained the purpose of the meeting and to explain the voting procedures. He then opened the meeting with prayer.

The purpose of the meeting was to discuss and vote on the sale of our church property to Boone County.

Fred Kirkpatrick began with a history of what had taken place leading to this decision. He explained that session had researched all offers and opportunities and had unanimously voted to accept Boone County's offer of \$4,000,000. Our church will retain ownership of the 2.6 acres of land at the south end of the property.

Gwen Hoffmann spoke on the need for change. Our mortgage balance is approximately \$1.65 million. The payment on that plus employee salaries, utilities, maintenance, etc. leaves nothing left to hire a full-time pastor or to expand our mission.

The motion to sell our church property came from session so a second to the motion was not necessary.

Rev. Curry then opened the meeting to questions. There followed a long discussion with many questions answered by various session members, and statements made for and against the motion.

Rev. Curry explained the voting procedures again, ballot slips were distributed and collected. Online votes through Facebook were monitored separately.

Motion: To approve the sale of First Presbyterian Church to Boone County for \$4,000,000.

Resolved: The Motion carried by a vote of 58 for and 5 against.

There being no further business, a motion was made, seconded, and passed that the meeting be adjourned.

The meeting closed with prayer by Moderator, Rev. Kade Curry.

Respectfully submitted,

Susan Timbrook
Clerk of Session

Celia Allen
Corporation Secretary

Section II, Attachment A-2

FPC Harrison Congregational Letter

Brothers and Sisters in Christ:

An inspirational phrase from Sister Stacy Shinkle's message a few weeks ago, "Operation Crossing Jordan", a turning point on the way to freedom, perfectly describes the next phase in the life of First Presbyterian Church in Harrison.

On February 13, 2022, our congregation voted for the unanimous recommendation of Session to accept the offer from Boone County to purchase our building and land for four million dollars with our church retaining the 2.63 acres we currently have for sale. Official details including Presbytery approval the first weekend in March and exact contract terms are still to be completed. After satisfying our mortgage FPCH will net approximately 2.4 million dollars. Session will begin discussion on the proper handling of these funds to include consultation with the Texas Presbyterian Foundation where we currently have our Sally Weil Scholarship Fund invested with excellent results.

Our church did not seek this proposal; Boone County came to us out of a need for County office and courtroom space. But once Session was presented with this opportunity it was prudent to do our due diligence to entertain this option. Two primary decision-making factors emerged: First, COVID, which has affected one and all, individually and collectively. Second, our debt service. The burden of our debt was repeatedly mentioned during the process of discernment and emerged as a common theme regarding the state of our church. Due to our current building debt service of nearly \$11,000.00 per month, with 14 years remaining on the loan, we have been unable to have a full-time staff for several years. In addition to lack of personnel we have limited funds for both Missions (\$3,000.00 in 2021) and maintenance of our facility, to include the need for upcoming replacement or repair of the roof, HVAC, and parking area. PC(USA) guidance states that proper stewardship of our funds should allow for no more than 15 percent going for building debt service. We far exceed that threshold.

This sale will give us the freedom to address our vision for the future and create a plan to fulfill those goals. Acquiring a full-time pastor and staff can finally be addressed, along with new mission initiatives while fully embracing our community. Being free of this debt creates a more fruitful and flexible means to actively pursue our core values. Soon we will develop a plan of action. Sister churches in our area have graciously offered their facilities for worship and activities on a temporary basis while we prayerfully give ourselves time to allow God's vision for FPCH to come clearly into focus. Once timelines and plans are established, they will be communicated to the entire congregation.

We believe God has blessed us with this opportunity. This is not the first time FPCH has addressed changes and challenges. Let us come together in our hearts and minds as we begin this new journey. Operation: Crossing Jordan!

Peace be with you.

Your Session



Kevin Keaton
Church Consultant

m: 215-435-1301

kkeaton@pensions.org

APPENDIX SECTION III

We at the Board are working hard to support our ministers and employees of the Presbyterian Church (USA) in new and creative ways. If you have other ideas about how we can help, please let me know. I am happy to meet with presbytery and church committees to discuss your thoughts and hopes of how we can strengthen the benefits offered to those that serve the Church.

The Board of Pensions is a national agency of the Presbyterian Church (U.S.A.), offering a broad range of benefits to PC(USA) churches, agencies, and mid councils, as well as affiliated employers.

Member/Employer Services: 800-773-7752, M-F 8:30-7:00pm EST

Assistance Program

Through the Assistance Program, the Board of Pensions provides need-based grants to help active and retired members of the Benefits Plan and their families. Extensive changes effective January 2022 expand support available broaden eligibility to include more ministers and employees of the PC(USA) and affiliated organizations. [Read more](#)

Care Navigation

Starting April 1, 2022, the Board of Pensions, in partnership with Quantum Health, is providing a new Medical Plan feature, Care Navigation. This feature helps members and their covered family members navigate their healthcare and use their medical benefits. Care navigation will be included in the PPO, EPO, and HDHP at no additional cost to members or employers. [Read more](#)

Other important information:

- **Diversity, Equity, and Inclusion:** We are taking tangible, intentional steps to ensure a workplace culture that inspires a sense of belonging. And we are continuing to actively engage throughout the Church to ensure access to benefits plans and programs that provide wholeness. [Read more](#)
- **Retirement Savings Program:** This 403(b)(9) plan can help participants build savings and achieve long-term retirement goals. When offered to church employees, you provide them with a savings tool — with both tax-deferred and Roth after-tax contribution features. [Read more](#)
- **Medicare Supplement Plan:** The plan has added Employee Assistance Plan and vision coverage mirroring that provided to active members of the Medical Plan with no extra cost. [Read more](#)
- **Effective Salary:** Most of the Board benefits are based on [Effective Salary](#). Please make sure Effective Salaries are up to date on [Benefits Connect](#).



2022 Benefits That Serve the Church

SELECT OTHER BENEFITS

Flexibility and choice to build your own package for employees and ministers in non-installed positions

Included in package and employer required to

Pastor's Participation ~

Minister's Choice +

RETIREMENT PROGRAMS

Defined Benefit Pension Plan ● ~ +

This defined benefit plan offers financial security in retirement as guaranteed monthly income, funded through employer dues and investment earnings.

Retirement Savings Plan ● ~ *cost may be shared*

Our 403(b)(9) plan can help participants build savings and achieve long-term retirement goals, with pre-tax and Roth after-tax contribution features. *Fidelity Investments*

FINANCIAL PROTECTION PROGRAMS

Death and Disability Plan ● ~ +

A comprehensive plan that offers peace of mind and financial security through salary continuation, lump-sum death benefit, monthly benefit in the event of a long-term disability, and more, as well as supplemental coverages.

Term Life Plan ●

A low-cost coverage option available in tiers from \$5,000 to \$50,000, or an income-based benefit amount, one times a member's effective salary, available at a lesser cost than your employees likely could secure on their own.

Temporary Disability Plan ● ~ +

For a disability up to 90 days, this benefit provides employees with up to 60 percent of effective salary capped at the IRS maximum (\$285,000 in 2020) after a 14-day waiting period. *Lincoln Financial Group*

Long-Term Disability Plan ●

This benefit offers financial protection during a long-term disability that extends beyond 90 days, providing a benefit of up to 60 percent of effective salary capped at the IRS maximum (\$285,000 in 2020) throughout their disability. *Lincoln Financial Group*

HEALTH PROGRAMS

Medical Plan ● ~

All three coverage options — a preferred provider organization (PPO), an exclusive provider organization (EPO), and a high deductible health plan (HDHP) — feature generous preventive care and prescription drug benefits, a telemedicine option, and Call to Health, our online well-being program. *Highmark Blue Cross Blue Shield*

Vision Eyewear Plan ● ~ *cost may be shared*

Save hundreds of dollars every year on the cost of eyeglasses, contacts, and more through this low-cost benefit. *VSP*

Dental Plan ● ~ *cost may be shared*

Provides coverage for a wide range of basic and major services and orthodontic treatment for children, saving members money on dental care and helping to support overall health and well-being. *Aetna*

TAX-ADVANTAGED ACCOUNTS

Flexible spending account: dependent care ●

Can be used to pay for eligible expenses for children under age 13 and certain older family members, such as in-home child care, before- and after-school programs, and adult day care. *Further*

Flexible spending account: healthcare ●

Pay for eligible medical, dental, and vision expenses, such as deductibles, copayments, and copay amounts — all with pretax dollars. *Further*

Health savings account ●

When offered along with the high deductible health plan (HDHP), these accounts can be used to pay for qualified healthcare expenses, including the annual HDHP deductible, copayments, dental treatments, and prescription drugs, for themselves or any eligible dependent. *Further*

Work requirement key

- 20 hours or more per week; no requirement for ministers in self-employed validated service
- 20 hours or more per week
- No hourly work requirement
- Requires participation in PC(USA) or other employer-sponsored plan



APPENDIX SECTION IV

Worksheet-Presbytery Worship Service

Date: Friday, March 4, 2022

GATHERING AROUND THE WORD

GREETING AND OPENING PRAYER

PRELUDE For the Beauty of the Earth Westminster Joyful Ringers
Sara Ferril, flute

CALL TO WORSHIP from Psalm 95

ONE: O come, let us sing unto the Lord;

ALL: let us make a joyful noise to the rock of our salvation!

ONE: Let us come into God's presence with thanksgiving;

ALL: let us make a joyful noise to the Lord with songs of praise!

ONE: O come, let us worship and bow down,

ALL: let us kneel before the Lord our maker!

*HYMN *God of Grace and God of Glory* No. 307

¹God of grace and God of glory, on thy people pour thy power;
crown thy church's ancient story; bring its bud to glorious flower.

Grant us wisdom, grant us courage, for the facing of this hour,
for the facing of this hour.

³Cure thy children's warring madness; bend our pride to thy control;
Shame our wanton, selfish gladness, rich in things and poor in soul.
Grant us wisdom, grant us courage, lest we miss thy kingdom's goal,
lest we miss thy kingdom's goal.

⁴Save us from weak resignation to the evils we deplore.

Let the gift of thy salvation be our glory evermore.

Grant us wisdom, grant us courage, serving thee whom we adore,
serving thee whom we adore.

LITANY FOR THE CHURCH (adapted from The Book of Common Worship, 1946)

ONE: Almighty God, creator of all; Jesus Christ, head of the church; Holy Spirit,
bond of peace; O triune God, eternal love:

ALL: Have mercy on us.

ONE: By your ministry of healing and forgiveness; by your seeking and saving the lost; by
your words of eternal life:

ALL: Have mercy on us.

ONE: By your calling and training of the apostles; by your promise to build up
your church; by your institution of the holy sacraments:

ALL: Have mercy on us.

ONE: By the love shown in Christ's crucifixion; by the power of his resurrection and ascension; and by the indwelling of your Holy Spirit:

ALL: Have mercy on us.

ONE: O Lord, strengthen your church in every place and unite your people in faith, hope, and love:

ALL: Help us, O Lord.

ONE: Teach us to strive not for our own safety but for the salvation of the world and the righteousness of your realm:

ALL: Help us, O Lord.

ONE: Grant us wisdom, power, and love, and call us to the work of ministry:

ALL: Help us, O Lord.

ONE: Remove all hatred and prejudice from us so that we may rejoice in all that you reveal:

ALL: Help us, O Lord.

ONE: Guide us when we are perplexed, so that we may hold fast to our faith:

ALL: Help us, O Lord.

ONE: Lead us to worship you in spirit and truth, regardless of the world's praise or contempt:

ALL: Help us, O Lord.

ONE: Almighty God, as we pray for the Church universal, we ask for your blessing on the church in this place; through Jesus Christ our Lord. Amen.

PROCLAIMING THE WORD

SCRIPTURE LESSONS

John 15:1-5

Romans 12:4-5

1 Corr. 12:14-20

SERMON

"Connectionalism"

Moderator Julie Gillaspay

RESPONDING TO AND SEALING OF THE WORD

OFFERING (The offering benefits the Presbytery of Arkansas Scholarship at Lyon College)

Online contributions can be made here: <https://bit.ly/3F3AFhd> or mail a check to Presbytery of Arkansas, 9221 N Rodney Parham Rd., Little Rock, AR 72227.

INSTALLATION OF MODERATOR SUSAN ARNOLD

Call to Installation

RE Julie Gillaspay

Presentation of the Moderator Elect

Covenant Questions

Charge to the Moderator

RE David Stricklin

Installation Prayer

RE Julie Gillaspay

Declaration of Installation

Presentation of the Symbols of Leadership

Response by the New Moderator

Rev. Susan Arnold

Charge to the Presbytery

Rev. John Arnold

CHORAL MUSIC

Gracious Spirit, Dwell with Me

WPC Chancel Choir

AFFIRMATION from The Belhar Confession (1986) – *Book of Confessions* 10.5

ONE: Let us together affirm our common faith through the words of The Confession of Belhar:

ALL: We believe...

- **that God has entrusted the church with the message of reconciliation in and through Jesus Christ;**
- **that the church is called to be the salt of the earth and the light of the world, that the church is called blessed because it is a peacemaker, that the church is a witness both by word and by deed to the new heaven and the new earth in which righteousness dwells;**
- **that God’s life-giving Word and Spirit has conquered the powers of sin and death, and therefore also of irreconciliation and hatred, bitterness and enmity, that God’s life-giving Word and Spirit will enable the church to live in a new obedience, which can open new possibilities of life for society and the world; . . .**
- **“Now to the One who by the power at work in us is able to accomplish far more than all we can ask or imagine, to God be glory in the church and in Christ Jesus to all generations, forever and ever. Amen.” (Eph. 3:20-21)**

HYMN

We All Are One in Mission

No. 733

¹We all are one in mission; we all are one in call,
our varied gifts united by Christ, the Lord of all.

A single, great commission compels us from above
to plan and work together that all may know Christ’s love.

²We all are called for service to witness in God’s name.
Our ministries are different; our purpose is the same:
to touch the lives of others by God’s surprising grace,
so every folk and nation may feel God’s warm embrace.

³Now let us be united and let our song be heard.
Now let us be a vessel for God’s redeeming word.
We all are one in mission; we all are one in call,
our varied gifts united by Christ, the Lord of all.

BLESSING AND BENEDICTION

APPENDIX SECTION V

Report of the Committee on the Mission of the Church

CRE Mary Shaw

Moderator

For Information

Members of Mission of the Church for 2022 are: Rev. Paul Fulks, RE Renee Nestor, RE Peg Falls-Corbitt, RE Sally Roden, RE Vicky Rogerson, RE Dawn Dvoracek, CRE Mary Shaw, Moderator. Staff resources are Julie Price and Stewart Smith.

We hope to have the three vacancies for the Class of 2024 filled by our next meeting date.

Committee met via Zoom on December 12, 2021, January 13, 2022 and February 10, 2022.

In December Julie Price, representing the Resource Team, presented details of the Small Church Vitality Worship and the Small Group Retreat for pastors and church professionals. Both programs were well received by participants. The Resource Team plans to focus on leadership and preaching resources for 2022 with the funds provided by Mission of the Church.

We reviewed and approved grants request for the following programs:

- \$1,500 McGehee School Backpack Mission
- \$1,000 University of the Ozarks Spring Break Mission Trip
- \$1,000 Elkins Food Pantry
- \$2,000 Refugee Resettlement Program at Ferncliff

Mission of the Church Committee revised the Guidelines for Funding From the Unified Mission Emphasis Budget. Julie Price updated those guidelines on the Presbytery website

January's meeting was called to consider and approve a grant request from Dr. Cindy Morgan for the Ozark Center for Lifestyle Medicine in the amount of \$1,600.

At the February meeting Julie Price gave an update on the Small Church Vitality workshops, report from the Resource Team and shared some exciting new ideas the team is developing to provide online resources, (Bible Study, guest speakers, etc.) to churches in the Presbytery.

We reviewed and approved the following grant request:

- \$3,600 FPC in Huntsville Food Pantry

Meeting dates and times were set for May 12, 2022 @ 2:00 pm and September 8, 2022 @ 2:00 pm.

Respectfully submitted,
Mary Shaw

APPENDIX SECTION VI

Disaster Preparedness & Response Subcommittee

Motion: To enter in the covenant agreement of the Synod of the Sun Partnership for Disaster Recovery (listed below) at a \$30,000 total contribution over the four year period.

Covenant Agreement of the Synod of the Sun Partnership for Disaster Recovery (Covenant Theology of the Synod PDR)

This document describes a network within a covenant theology, which recognizes the connectional and relational nature of the church and the importance of serving the denomination, presbyteries, and their constituent churches to strengthen the entire body of Christ. A covenant is rooted in relationships and trust with specific responsibilities for each covenant partner. It is agreed each covenant partner will assume sole responsibility for its own actions and inactions. It is also agreed the creation and signing of this covenant does not hold the partners legally liable for the actions of the other. Covenant Partners of the Synod Partnership for Disaster Recovery (SPDR) are Synod of the Sun (Synod); its 11 presbyteries (Presbyteries); and Presbyterian Disaster Assistance (PDA), operating for corporate purposes via Presbyterian Church (U.S.A.), A Corporation (hereinafter referred to as PDA). Synod of the Sun, its 11 presbyteries, and PDA are distinct entities. They are independent, neither are they being controlled by the other. They are not in a legal partnership, joint venture, or similar legal relationship. Synod of the Sun, its 11 presbyteries, and PDA may be referred to in this Covenant as a “Party” and collectively as “Parties”.

Introduction

Synod Partnership for Disaster Recovery (SPDR) is a four-year pilot initiative that seeks to connect the ongoing needs of the Covenant Partners to prepare for, respond to, recover from, and mitigate against disaster events.

General Statement of the Initiative

SPDR:

- Provides Cooperation, Communication, Coordination and Collaboration (the 4C’s) of and between relationships and operational mechanisms with the Covenant Partners (Synod, Presbyteries and PDA)
- Identifies and develops resources and recommends protocols to be used by Presbyteries in times of disaster
- Leads and supports training for disaster preparedness and response for Presbyteries and their member congregations in serving their people and their communities
- Communicates and coordinates with other disaster organizations, including community and faith-based organizations; the private sector; and governments at all levels.

{00139113/1 }

Covenant Partners Commitments

PDA agrees to:

- Recognize SPDR as co-equal covenant partners in effecting PDA’s mission in Synod of the Sun
- Make annual contributions based on the draft budget developed by Synod of the Sun (Appendix A) for four years in support of SPDR’s creation, development, initial operations, and assessment as follows: Year 1: 75%; Year 2: 70%; Year 3: 60%; Year 4: 50%.
- Continue to provide disaster grants as needed to the Synod and the Presbyteries based on qualified applications
- Provide church-wide visibility for SPDR through PDA’s website, “Mission Mosaic” magazine, and emergency appeals
- Make available PDA’s Associate for Disaster Response, U.S. (or designee) to serve as member of the SPDR Leadership Group
- Make available PDA’s Associate for Disaster Response, U.S. (or designee) to serve as member of the group charged with recruitment, recommendation, and evaluation of SPDR director
- Include SPDR’s director in all organizational, operational, and communication decisions pertaining to SPDR partnership with PDA as detailed in the director’s position description
- Participate in a review of the SPDR initiative at 36 months to evaluate its contributions, gaps, possible remedies, and continuation prospects

Synod of the Sun agrees to:

- Recognize PDA as a co-equal covenant partner in effecting SPDR’s mission
- Make annual contributions based on the draft budget (Appendix A) and *remaining balance after PDA contribution* for four years in support of SPDR’s creation, development, initial operations, and assessment as follows: Year 1: 50%; Year 2: 25%; Year 3: 15%; and Year 4: 10%.
- Develop robust relationships, policies and practices that inspire presbyteries to participate and make contributions to Synod of the Sun in support of SPDR
- Keep Presbyteries informed and engaged in the long-term disaster recovery taking place

within their bounds

- Provide Synod-wide visibility for PDA within its Presbyteries and external partnerships through internal and external written and oral reports
- Provide for synod-wide disaster liaising and incident coordination for PDA through SPDR
- Provide Synod-wide visibility for PDA within congregations through effective communication such as testimonials from volunteers, short videos, pastors' commendations from the pulpit, PDA, committee member's experiential reports and invitations to volunteer, etc.
- Encourage Presbyteries, congregations, and individuals to support the One Great Hour of Sharing and promote special PDA appeals
- Provide full financial accountability and transparency to PDA via an annual SPDR budget, quarterly revenue and expense report, and an at least bi-annual, end of year financial review
- Include PDA's Associate for Disaster Response, U.S. (or designee) to serve as a member of the SPDR Leadership Group
- Include PDA's Associate for Disaster Response, U.S. (or designee) to serve as a member of a committee or group charged with recruitment, recommendation, and evaluation of SPDR Director
- Include PDA's Associate for Disaster Response, U.S. (or designee) in all organizational, operational, and communication decisions pertaining to SPDR's partnership with PDA
- Participate in a review of the SPDR initiative at 36 months to evaluate its contributions, gaps, possible remedies, and continuation prospects
- Act in accordance with the Memorandum of Partnership (Appendix B) provided to presbyteries who have made an investment over and above the annual contribution.
- When/If the program ends, partner presbyteries will have the opportunity to either re-designate the gift, or have funds returned to them based on the percentage of participation in the overall program. That percentage will be figured based on total monetary investment (investment and annual contribution).

Presbyteries agree to:

- Recognize the Synod and PDA as co-equal covenant partners in effecting their respective, disaster-related missions

- Make significant annual contributions for four years in support of SPDR's creation, development, initial operations, and assessment; In the event of financial hardship, a presbytery may request assistance from other presbyteries and/or the synod in covering their portion of the annual contribution; No presbytery covenant partner will be neglected by the SPDR for non-payment
- Encourage congregations and individuals to support the One Great Hour of Sharing and promote special PDA appeals
- Recruit people for their SPDR Liaison who are passionate about and committed to disaster preparedness, response, recovery, and mitigation
- Provide presbytery-wide visibility for SPDR within congregations through effective communication such as testimonials from volunteers, short videos, pastors' commendations from the pulpit, PDA, committee member's experiential reports and invitations to volunteer, etc.
- Include SPDR staff and/or representatives on the agenda of regular meetings of the presbyteries
- Participate in a review of the SPDR initiative at 36 months to evaluate its contributions, gaps, possible remedies, and continuation prospects

Organization

SPDR is a four-year pilot initiative of its Covenant Partners and overseen by Synod of the Sun's Assembly. A Leadership Group, consisting of at least the Synod Leader, leaders from three Presbyteries, and PDA's Associate for Disaster Response, U.S. (or designee), function as a *de facto* executive committee of the Synod's Assembly. As with a wheel with a hub and spokes, SPDR is the Synod-based hub, connecting with the Presbyteries for the 4C's (Cooperation, Communication, Coordination and Collaboration) before, during, and after a disaster.

SPDR staff consist of a paid full-time director (Appendix D), who is employed by the Synod of the Sun and who reports for employment purposes to the Synod leader. PDA is not a joint employer of the full-time director. Presbyteries-based staff, called SPDR Liaisons, paid or volunteer, report to a Presbytery leader. Synod-based staff recruitment, hiring and performance evaluation is led jointly by the Leadership Group and representation from synod's Personnel Committee.

Programs

SPDR projects and programs will include at least:

- Development and implementation of a *blue-sky* (when the daily operations are executed when natural disasters aren't occurring) and a *gray sky* (when a natural disaster occurs, and all hands are on deck assisting with disaster survivors) communication network and protocols between the Presbyteries

- Development and implementation of a human and material resource database
- Volunteer management protocols and deployment
- Material resource management protocols, development, storage, and deployment
- Blue sky disaster training
- Marketing initiatives and fundraising appeals
- Communication and cooperation with other groups active in disaster

Modification

This Covenant may be modified upon the mutual written consent of all Parties.

Effective Date

The terms of this Covenant will be effective from date of signature to December 31, 2025.

Termination

Each Party may terminate this Covenant for any reason upon 30 business days' notice to the other Parties.

Indemnity

Each Party shall, to the extent allowed by law, defend, indemnify and hold harmless the other Parties from and against any and all claims, losses, causes of action, judgments, damages and expenses to the extent caused by the negligent actions or omissions of the indemnifying party, its employees, officers, or agents for which the indemnifying Party would be liable in law or equity.

Entire Agreement

This Covenant represents the entire understanding and agreement between the Parties with respect to the subject matter hereof and supersedes all previous negotiations, representations, and writings between the Parties relating hereto.

Assignment

This Covenant cannot be assigned by a Party without the prior written consent of the other Parties.

Governing Law and Venue

It is understood and agreed by the Parties that this Covenant shall be construed in accordance with the laws of Kentucky and that any litigation in connection with this Agreement shall be determined

by a court proceeding in Louisville, Kentucky.

Review and Renewal

Renewal of the Synod of the Sun Partnership for Disaster Response pilot initiative will begin at 36 months from the date of the Director hire. Review of the Covenant and its renewal will begin in 2025. As part of the review process, consideration should be given to the frequency and severity of disasters in the vast geography of the synod, the continued interest of volunteers, and to the progress being made toward the programs purpose(s).

같이 갑시다! Gachi Gapsida! Go Together!

We enter this missional, nonlegal, partnership as a sign of our hope for the future, our willingness to work with and for one another, in trust and in love for one another, our communities, and as siblings in Christ.

We believe when we work together across boundaries, we make visible the Good News and find wholeness as the Body of Christ. In our common calling, we impact lives together.

ADOPTED BY:

Synod of the Sun

Printed Name/ Position: Valerie Young Synod Leader & Stated Clerk

Signature: Valerie Young

Date: 1/21/2022

Presbytery of Arkansas

Printed Name/ Position: _____

Signature: _____

Date: _____

Cimarron Presbytery

Printed Name/ Position: _____

Signature: _____

Date: _____

Eastern Oklahoma Presbytery

Printed Name/ Position: _____

Signature: _____

Date: _____

Grace Presbytery

Printed Name/ Position: _____

Signature: _____

Date: _____

Indian Nations Presbytery

Printed Name/ Position: _____

Signature: _____

Date: _____

Mission Presbytery

Printed Name/ Position: _____

Signature: _____

Date: _____

Presbytery of New Covenant

Printed Name/ Position: _____

Signature: _____

Date: _____

Palo Duro Presbytery

Printed Name/ Position: _____

Signature: _____

Date: _____

Pines Presbytery

Printed Name/ Position: _____

Signature: _____

Date: _____

Presbytery of South Louisiana

Printed Name/ Position: _____

Signature: _____

Date: _____

Presbytery of Tres Rios

Printed Name/ Position: _____

Signature: _____

Date: _____

Presbyterian Church (U.S.A.), A Corporation

Printed Name/ Position: _____

Signature: _____

Date: _____

Presbyterian Disaster Assistance, Director

Printed Name: _____
Laurie Kraus

Signature: _____
Laurie A Kraus
3A4B13159A1C44A...

Date: 1/13/2022

Appendix A Draft Budget

Item	Annual (Synod Policies)
Personnel	
Director, 1.0 FTE	\$55,000.00
BOP	\$20,000.00
FICA Share	\$4,500.00
Prof Development (Con Ed)	\$1,500.00
Travel: 50,000 miles @.58/mile	\$29,000
Total Personnel	\$110,000.00
Telephone: 12 months @\$130/month	\$1,560.00
Internet: 12 months @\$120/month	\$600.00
Equipment & Furniture	\$3,000.00
Office supplies	\$500.00
Leadership Group expenses	\$5,000.00
TOTAL Expenses	\$10,660.00
	\$120,660.00

Appendix B



445 E FM 1382 Ste 3-778
Cedar Hill, TX 75104214.390.1894 ·
Fax 214.390.0755
www.synodsun.org

MEMORANDUM OF OPPORTUNITY & PARTNERSHIP

As a good faith effort toward establishing and funding the presence of Presbyterian Disaster Assistance at a consistent, regional and/or synod-wide level into the future, the synod commits to the following as of June 15, 2021:

- Setting aside \$150,000.00 in a separate, board designated fund at Texas Presbyterian Foundation in 2021. *(Approved by synod Coordinating Team, June 14, 2021)**
- Establishing a separate fund at Texas Presbyterian Foundation in 2021, where any funds received from presbyteries designated for said partnership will be set aside. Presbytery donations will be kept in sub-accounts so as can be easily tracked. *(Approved by synod Coordinating Team, June 14, 2021)*
- Maintaining both funds, untouched and allowed to build until such time as they are needed to fund the partnership between synod, PDA, and the 11 presbyteries of the synod (or their successor(s)). *(Approved by synod Coordinating Team, June 14, 2021)**
- If the designated funds are not utilized, whether in part or in whole, by the end of the 2025 calendar year, donors have the option to re-designate the gift and interest, or all funds will be returned with appropriate interest to the partner presbytery or its successor.*
- Providing partners with regular accounting of funds available at Texas Presbyterian Foundation.
- Prior to the implementation of any plan, partners will develop and establish a Covenant Agreement. The Covenant Agreement will include partner responsibilities, methods of accountability, and funding that is equitable, ideally requiring as little additional annual funds from partners as possible. Thereby reducing the impact on future budgets. *

**Approved/Affirmed by Synod Assembly, October 25, 2021.*

{00139113/1 }

Connecting · Equipping · Empowering

Appendix C Partner Request

Partner \$	140,000.00	Year 1	Year 2	Year 3	Year 4	Total In
PDA 75/70/60/50		\$105,000.00	\$98,000.00	\$84,000.00	\$70,000.00	\$357,000.00
Balance after PDA		\$35,000.00	\$42,000.00	\$56,000.00	\$70,000.00	\$203,000.00
Synod 50/25/15/10		\$17,500.00	\$10,500.00	\$8,400.00	\$7,000.00	\$43,400.00
11 Presbyteries		\$17,500.00	\$31,500.00	\$47,600.00	\$63,000.00	\$159,600.00
		\$140,000.00	\$140,000.00	\$140,000.00	\$140,000.00	\$560,000.00
Arkansas		\$1,590.91	\$2,863.64	\$4,327.27	\$5,727.28	\$14,509.10
Cimarron		\$1,590.91	\$2,863.64	\$4,327.27	\$5,727.28	\$14,509.10
Eastern Oklahoma		\$1,590.91	\$2,863.64	\$4,327.27	\$5,727.28	\$14,509.10
Grace		\$1,590.91	\$2,863.64	\$4,327.27	\$5,727.28	\$14,509.10
Indian Nations		\$1,590.91	\$2,863.64	\$4,327.27	\$5,727.28	\$14,509.10
Mission		\$1,590.91	\$2,863.64	\$4,327.27	\$5,727.28	\$14,509.10
New Covenant		\$1,590.91	\$2,863.64	\$4,327.27	\$5,727.28	\$14,509.10
Palo Duro		\$1,590.91	\$2,863.64	\$4,327.27	\$5,727.28	\$14,509.10
Pines		\$1,590.91	\$2,863.64	\$4,327.27	\$5,727.28	\$14,509.10
South Louisiana		\$1,590.91	\$2,863.64	\$4,327.27	\$5,727.28	\$14,509.10
Tres Rios		\$1,590.91	\$2,863.64	\$4,327.27	\$5,727.28	\$14,509.10
Total		\$17,500.00	\$31,500.04	\$47,599.97	\$63,000.08	\$159,600.09

Request:

\$5, 000 per Presbytery per year	\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00	\$220,000.00
---	--------------------	--------------------	--------------------	--------------------	---------------------

Position Description: Director of SPDR

Name of Employer: Synod of the Sun

Reports To: Synod leader (during PDA National Response Team deployments, coordinates with, but does not report to for employment purposes, the PDA Associate for Disaster Response, U.S. related to NRT missions)

Responsibilities:

- Leadership:
 - Lead SPDR in a manner that supports and guides its mission as defined by the Synod Assembly
 - Communicate effectively with the Synod Leader and provide, in a timely and accurate manner, all information necessary for their oversight role
- Financial
 - Oversee fundraising and other revenue development necessary to support SPDR's mission while honoring Synod procedures
 - Works closely with and assists Presbyteries to identify, monitor, and report on PDA disaster grants
 - Develop annual budget in collaboration with Synod Leader
 - Submit to the Synod leader monthly financial statements that accurately reflect the financial condition of the initiative
 - Operates within the approved budget, ensures maximum resource utilization, and maintenance of the initiative in a positive financial position
- Organization Mission and Strategy
 - Develop a first year 30-day, 90-day, and annual program plan
 - Develop and implement SPDR programs and initiatives
 - Advance SPDR's communication, image, and advancement of its mission by working closely with Covenant Partners, congregations, external partners, and government officials
 - Empower Presbyteries' SPDR Liaisons to be primary SPDR liaisons within presbyteries
 - Coordinate with educational and training events within the Presbyteries
- Organization Operations
 - Responsible for effective administration of SPDR operations
 - Serve as Synod disaster liaison and incident coordinator for SPDR and PDA in disasters, including:
 - Promoting the 4Cs (Cooperation, Communication, Coordination and Collaboration) with Presbyteries' staff/volunteers, key faith-based, community, business, and government sectors at local, state, and national levels
 - Communicating and coordinating with PDAs National Response Team members assigned to the Presbyteries
 - Managing volunteers to work with response and recovery groups in close partnership with PDA's National Call Center
 - Communicate and collaborate with PDA-sponsored, presbytery-based staff when an event warrants their addition

- Collaborate with Presbyterian Women to develop, train, and empower groups within presbyteries during blue sky periods to lead disaster response initiatives
- Other Duties
 - Attend PDA-sponsored national training events, as assigned
 - Perform other duties that may be assigned by the Synod Leader

Essential Position Requirements:

Education

Bachelor’s degree required, master’s degree preferred, in human service field such as social work, community organizing, international development, ministry, etc.

Experience

Minimum of one year in disaster management; direct experience with the PC(USA) required

Required Skills

Public speaking; fundraising; competence in MS Office applications; social media; video conferencing platforms; must be able to travel extensively

Required Competencies

Collaborative: Works together with all stakeholders in an inclusive community, invites input, shares ideas and seeks the best ways to accomplish common goals and easily adapts to a dynamic work environment

Accountable: Takes responsibility for actions and works with integrity, transparency, and compassion

Responsive: Responds to the voice and needs of the Covenant Partners by being timely, helpful, enthusiastic, and mission-oriented

Resiliency, flexibility, change management: Shows an openness to and a readiness for the dynamic changes in a disaster environment

Organization: Strong organizational skills and the ability to take the lead in office organization

Communication: Outstanding written, phone, and verbal skills

Excellence: Works with passion, energy, intelligence, and imagination *Cultural Proficiency:* Understands and values differences in various cultures within and outside the organization. Manages dynamics of cultural differences

within a work group. Adapts to cultural diversity by continuously learning about differences and creates opportunities for staff to learn about one another.

Understanding of and sensitivity to refugee, immigration, and migrant issues. *Ecclesiastical Relationship:* Familiarity and understanding of PC(USA) structures and governance and the role of presbyteries.

Life / Work Balance: Recognizes the importance of rest and renewal and the need to maintain an appropriate balance between work life and personal life by adapting to changing needs at work, taking time to pursue personal interests, seeking others’ help and discernment when needed and responding appropriately when overcommitted or when faced with stressful or dynamic situations.

Physical Requirements

Must possess the ability to perform above job-related duties.

APPENDIX SECTION VII

Report of the Committee on Ministry

MWS Leslie Belden
Moderator

For Information

1. The following were approved to serve in leadership rolls on the COM:
 - a. RE Jane Webb was approved as Vice Moderator
 - b. MWS Blake Brinegar was approved as Clerk
 - c. MWS Kade Curry was approved as the Validated Ministry Overseer
 - d. MWS Alisa Secrest and MWS Phil Butin were approved as Examinations Subcommittee Moderators of the Central and NWA Subcommittees respectively, and with permission to co-opt subcommittee members as needed.
 - e. RE Kelly Pearson and MWS Blake Brinegar were approved as CRE Overseers
2. RE Jan Enke was granted authority to celebrate the sacraments at First Presbyterian Church of Alma.
3. The covenant between CRE Mary Shaw and Elkins Federated Presbyterian Church was renewed, effective January 1, 2022 through December 31, 2022.
4. The covenant between MWS Becky Purcell and Mount Comfort Presbyterian Church for MWS Purcell to serve as their “Targeted Transitional Pastor” from January 1, 2022 through May 31, 2022, in a 15 hour per week position at \$1,500 per month, was renewed.
5. The covenant between Rev. Brian Timmons and Mount Vernon Presbyterian Church of Pea Ridge to serve as Temporary Supply was renewed from January 1, 2022 through December 31, 2022, for a 19 hour per week position with a salary of \$350 a month and housing at \$1,200 a month.
6. The end-of-service agreement between Rev. John Landis and First Presbyterian Church of Pine Bluff was approved.
7. The dissolution of call of MWS Emily Hook as Pastor of Graham Memorial Presbyterian Church was approved, and MWS Hook was granted permission to transfer her membership from the Presbytery of Arkansas, and the PC(USA) denomination, to the Covenant Order of Evangelical Presbyterians (ECO), with regret.
8. The COM affirmed the six-week leave of absence of MWS Marie Mainard-O’Connell at Park Hill Presbyterian Church in North Little Rock and the covenant agreement between the session of Park Hill and MWS Howard Reed to serve temporarily during that six week period at a salary of \$5,000.
9. MWS Bill Galbraith, HR, was approved to serve as Interim Pastor of Second Presbyterian Church of Little Rock from November 15, 2021 through December 26, 2021.
10. MWS Jody Welker was approved to serve as Interim Pastor of Second Presbyterian Church of Little Rock with an effective date of January 1, 2022 through December 31, 2022, with the following terms of call:

Total Compensation: \$127,500.00

Effective Salary		Reimbursable Expense (by voucher)	
Cash Salary	\$73,500.00	Car Allowance	\$11,000.00
Housing Allowance	\$28,000.00	Professional Expenses	\$3,000.00
Fidelity	\$26,000.00	Continuing Education	\$1,500.00
Investments/Board of Pensions			
Board of Pensions and supplemental medical insurance			\$18,600.00
Paid Vacation	4 weeks	Moving expenses paid in full	
Paid Continuing Education	2 weeks		

11. The covenant between CRE Michelle Hall and First Presbyterian Church of Lincoln was renewed with the beginning date of January 1, 2022 through December 31, 2022, reviewable and renewable prior to the expiration date, with the compensation to be \$250.00 per Sundays preached, \$.50 for mileage and lodging costs to attend Presbytery meetings when receipt submitted, and four weeks vacation leave.

12. The covenant between CRE Michelle Hall and First Presbyterian Church of Prairie Grove was renewed with the beginning date of January 1, 2022 through December 31, 2022, reviewable and renewable prior to the expiration date, with the compensation to be \$300.00 per Sundays preached, \$.50 for mileage and lodging costs to attend Presbytery meetings when receipt submitted, and four weeks vacation leave.

13. The covenant between CRE Ronnie Prevost and First Presbyterian Church of Springdale was renewed from November 3, 2021 through May 3, 2022, with the following terms of call:

Salary	\$26,000.00	Automobile Expenses	\$3,600.00
Professional Expenses	\$400.00	Vacation	2 weeks paid

14. The covenant between RE Allan Huddleston and Vaughn Presbyterian Church of Bentonville for RE to serve as the Commissioned Ruling Elder (CRE) with permission to celebrate the sacraments and moderate the session effective January 1, 2022 through December 31, 2022 for a salary of \$15,000 annually was approved. The following were approved by the Coordinating Team to serve on the Administrative Commission to commission him on February 6, 2022:

- MWS Stewart Smith
- MWS Kade Curry to Charge the CRE
- MWS Joyce Daniels to Charge the Congregation
- RE Debbie Munroe Vaughn of Vaughn Presbyterian Church of Bentonville
- RE Stowe Hoffius of First Presbyterian Church of Springdale

15. MWS Marci Ward was approved to serve as Part-Time Stated Supply Pastor of Barr Memorial Presbyterian Church of Norman with an effective date of January 1, 2022 through December 31, 2022, with the following covenant and terms of call: \$250.00 per week (\$13,000 per year) plus the use of the manse, with utilities of gas, water, and garbage pickup paid by the church; reimbursed at the IRS allowable for mileage driven in execution of duties for the church, including Presbytery meetings and hospital visits; and \$200 per year for continuing education; including 4 weeks of paid vacation (including 2 Sundays) and 2 weeks of study leave (including 2 Sundays).

16. The renewal of the covenant of MWS Dan Wooley as the Part-Time Stated Supply of First Presbyterian Church of Huntsville was approved, effective January 31, 2022 through January 31, 2023, with the following terms of call:

Salary	\$1.00
Housing	\$20,999
Professional Expenses, including Continuing Education	\$4,000
Supplemental Life Insurance	\$2,808
Medical Insurance (25% of \$44,000)	\$11,000
Pension/death/disability (12% of salary/housing)	\$2,525
Total	\$41,328
Paid vacation leave of 4 Sundays annually, and paid continuing education leave of 2 weeks annually	
Part time = 20 hours per week	

17. All congregations with their pastoral leadership are assigned liaisons by the Committee on Ministry. The purpose of having a liaison is to have a connection with the Presbytery who can meet with you as needed, answer questions or point the session in the right direction, and be someone who already has a relationship with the congregation in times of transition or when additional assistance is needed. A congregation in search of a called pastor is assigned an additional liaison. The list of congregations and their liaisons is attached to this report. If a Moderator or Clerk of Session reads through the list and has a question about how to connect with their liaison they are encouraged to contact MWS Leslie Belden, Moderator of the Committee on Ministry, at lesliebeld@aol.com or 479.466.1061.

COM Liaison Assignments 2022

<u>Church</u>	<u>Pastor/CRE/or Moderator</u>	<u>Liaison</u>
Alma, First	Pulpit Supply	Charlotte Scott
Amity, Alpine	John McAnally, Baptist	Don Harris
Arkadelphia, First	Jason Smith, First Alli. Baptist	Chip Hatcher
Arkadelphia, West End	Ken and Claire Rhodes	Marion Humphrey
Atkins, Memorial	Chuck Olson	Charlotte Scott
Batesville, First	Leslie Bethell Roper	Blake Brinegar
Beebe, First	Ty Hendrix, Pulpit Supply	Linda Whitworth-Reed
Bella Vista, Presbyterian Church	Judi McMillan	Jane Webb
Benton, First	Emmett Powers, Transitional	Carol Clark and Linda Whitworth-Reed
Bentonville, First	Katie Cummings & Georgia Senor	Kade Curry
Bentonville, Vaughn	Allan Huddleston, CRE	Joyce Daniel
Brinkley, First	Fern Davis, Moderator	Barbara Webb
Bull Shoals, Presbyterian Church	Jami Scott, Pulpit Supply	Leslie Belden
Cane Hill, Cane Hill	Rita Manske, CRE	Kelly Pearson
Clarksville, First	Krista Denne'	Charlotte Scott
Clarksville, Harmony	Ron Jones, Moderator	Charlotte Scott
Conway, First	Mike Ulasewich	Sara Anne Berger
Dardanelle, First	Lance Jones, Moderator	Chip Hatcher
Elkins, Federated	Mary Shaw, CRE	Kelly Pearson
Eureka Springs, First	Leslie Belden, Moderator	Jean Nichols
Fairfield Bay, Kirk of the Hills	Robert Hadley, Transitional	Sue Johnston and Linda Whitworth-Reed
Fayetteville, First United	Jan and Phil Butin	Kelly Pearson
Fayetteville, Mount Comfort	Libby Lizarraga, Moderator	Barbara Verdery
Forrest City, Graham Memorial	Michael Qualls, Cumberland	Fern Davis and Barbara Webb
Fort Smith, Central	Steven Kurtz	Charlotte Scott
Fort Smith, First	Philip and Tasha Blackburn	Phil Butin
Greenwood, Good Shepherd	Ed Wilkinson, CRE	Charlotte Scott
Gurdon, First	Bill Branch, Moderator	Chip Hatcher
Hardy, Spring River	Jim Ratliff, Cumberland	Sue Johnston
Harrison, First	Kade Curry, Moderator	Jane Webb
Heber Springs, First	David Clark, CRE	Sue Johnston
Helena, First	Pulpit Supply	Barbara Webb
Holiday Island, Holiday Island	Bradley Rito	Joyce Daniel
Holly Grove, Presbyterian Church	Fern Davis	Don Harris
Horseshoe Bend, Faith	David Schaller	Blake Brinegar
Hot Springs, First	Brad Thornton, Disciples of Christ	Bill Bailey and Carol Clark
Hot Springs, Westminster	Chip Hatcher	Marion Humphrey

Church

Hot Springs Vil., Kirk in the Pines
Huntsville, First
Jacksonville, First

Jonesboro, First
Lincoln, First
Little Rock, Allison Memorial
Little Rock, First
Little Rock, Grace
Little Rock, Pulaski Heights
Little Rock, Second

Little Rock, Trinity
Little Rock, Westminster
Little Rock, Westover Hills
Malvern, First
Marianna, First
McGehee, First
Mena, First
Morrilton, First

Morrilton, Hopewell
Mountain Home, First
Mountainburg, Mountainburg
Newport, First
Norman, Barr Memorial
North Little Rock, First/Argenta
North Little Rock, Park Hill

Paragould, First
Pea Ridge, Mount Vernon
Pine Bluff, Central
Pine Bluff, Faith
Pine Bluff, First
Prairie Grove, First
Rogers, First
Russellville, Central
Searcy, First
Springdale, First

Van Buren, First
Walnut Ridge, First
Wynne, Wynne
Yellville, First

Pastor/CRE/Moderator

Bill Bailey
Dan Wooley
Elizabeth Gabbard

Matt Bussell
Michelle Hall, CRE
Marion Humphrey
Stephen Moody
Sara Anne Berger
Ruskin Falls and LaWanda Harris
Jody Welker, Transitional,
Lindy Vogado, and Alisa Secrest
Jeff Price

Robert Lowry
Courtney Bacon-Latina

Janet Wilson, Baptist
Bill Seitz, Stated Supply
Bill Branch, Transitional

Mike Clark, Lutheran
David Schirer, American Baptist
David Reed and Sylvia Tate
Marci Ward, Stated Supply
Carol Clark
Marie Mainard O'Connell

Barry Anderson, Cumberland
Brian Timmons, United Methodist
Tim Reeves, Moderator
Harlis Wright, CRE

Michelle Hall, CRE
Val Bell
Brian Brock
Blake Brinegar
Ronnie Prevost, Transitional CRE

Paul Fulks
John Arnold
Susan Arnold
Dick Shinkle, Moderator

Liaison

Chip Hatcher
Barbara Verdery
Linda Whitworth-Reed
Leslie Roper
Barbara Verdery
Don Eilbott
Cyril Hollingsworth
Alisa Secrest
Don Eilbott
Don Eilbott and
Leslie Belden
Sara Anne Berger
Sara Anne Berger
Alisa Secrest
Alisa Secrest
Barbara Webb
Don Eilbott
Charlotte Scott
Leslie Roper and
Leslie Belden
Marion Humphrey
Leslie Belden
Charles Harwell
Sandy Puryear
Chip Hatcher
Carol Clark
Linda Whitworth-Reed
Sue Johnston
Jane Webb
Don Harris
Marion Humphrey
Ruth Hamilton
Jane Webb
Joyce Daniel
Leslie Belden
Leslie Roper
Kelly Pearson and
Joyce Daniel
Charlotte Scott
Sue Johnston
Don Harris
Barbara Verdery and Jean Nichols

MWS Brenda Holder
Statement of Faith

I believe that God, Jesus Christ, and the Holy Spirit are one triune God. It is because of God's loving grace that God desires a relationship with each of us. I believe Jesus Christ is the Son of God, and it is because of God's boundless grace that Christ came to earth to teach us how to live, and by Christ's perfect sacrifice he—once for all time—paid for the sins of all people including my own sin. God's unending grace allows us, Jesus' adopted siblings, to begin our eternal life even now.

As a result of the Holy Spirit's work, we repent of our sins and recognize Jesus as our Lord and Savior. The Holy Spirit strengthens us, teaches us, reminds us of the things of God, gives us direction and guidance, comforts us and emboldens us to do things beyond what we could accomplish on our own. I believe that God has a plan for each of our lives, that we each have good works to do that God has planned for us, that we do these willingly out of love and gratitude for God. Our love for God should manifest itself in ways that reflect God's love—we should be kind, compassionate, forgiving, generous, hospitable, and "others-centered." We are led to share the love of Christ with others around us and to the ends of the earth.

Through the Church we use our gifts to minister, support, strengthen, encourage, and hold each other accountable. Together we are able to do works we are unable to do individually, as in recognizing and confronting systemic injustice in our world. Through the Church we worship and pray together, confess our sins, and celebrate the sacraments in community with one another. The Lord's Supper is where we feast with the saints and baptism is where we welcome others into the family of God, committing ourselves to one another as members of the family of God. These holy sacraments, done in community, celebrate our relationship not only with God but with one another as the Body of Christ.

I believe that Scripture is the inspired word of God and it is given as a help to us as we navigate our way in this world. Scripture teaches us, encourages us, directs, convicts, and challenges us. Studying our Bible is one vital way we worship God, learn about God, hear God's voice and follow God's leading.

There is much I do not know. I have experienced tragedy and trauma; I have had times of doubt in God and in God's plan. Yet I cling to the Word of God, to the promises of old, and to the hope that God gives. In the depths of despair, I have praised God in spite of my feelings, and God has always proven faithful.

MWS Howard Reed

Statement of Faith

I believe in and belong to God. I seek to glorify and enjoy God forever. The mercy of Jesus Christ, God's Word made flesh gives me second life. He died and was raised according to the scriptures. He was seen alive by more than five hundred witnesses. I believe in the Holy Spirit, comforter, guide and friend, who is one with Father and Son, enlivens scripture, and inspires believers to witness to the Lordship of Jesus. By the Spirit we receive the promise of God's grace, reconciling us to God through faith. By the Spirit we are called to costly discipleship.

I trust the Bible, the only rule of faith and life, as God's Word by the gift of the Spirit.

By the death and resurrection of Jesus, individuals and the church are saved from sin and death. God's victory gives joy, hope, and peace to all who hunger for them. Our world was created good by God, but is wounded by ignorance, greed, need, suffering, deception, vanity, cruelty and evil. Yet "In Christ shall all be made alive" though we "have this treasure in easily broken clay jars, to show that this extraordinary power belongs to God, and does not come from us." We may be afflicted but not lost. God is fully self-revealed in Jesus Christ. The resurrection of Christ is the center of my faith.

Sacraments are visible signs of God's invisible grace. Jesus instituted two: baptism and communion. In baptism, received by believers or their children once, people are welcomed into the covenant community, cleansed of sin, claimed as God's children and promised God's eternal love. In communion received frequently we recall God's love and mighty acts of creation and redemption, fully shown in Jesus' life, death, and resurrection. At the table we give thanks, break and eat bread, and pour and drink wine as a foretaste of heaven. Communion unites all believers in every time and place. It manifests the atoning death of Jesus till he comes again. It is a sign of hope and mercy to all the baptized. The sacraments are administered in unity with the Word proclaimed and always with gathered believers.

The mission and ministry of the one holy catholic and apostolic church proclaim the gospel in gracious words and deeds. Well-led by Reformed teachings, I am a confessional/connectional Christian. I have known God's blessing and nurture in the Reformed family, yet I rejoice in hope of a time to come when unity in Christ is complete just as I anticipate the life of the world to come when Christ comes again in judgment.

Worshipping, giving, studying, teaching, preaching, presiding at the sacraments, consoling, praying, singing, visiting, governing, and moderating are all forms of service peculiar to my call as a Minister, but my vocation includes many other aspects of life, just as everyone's vocation involves their life fully.

"My soul magnifies the Lord and my spirit rejoices in God my Savior, for he has looked with favor on the lowliness of his servant."

MWS Angela Williams
Statement of Faith

I believe in a creative God who longs to be in relationship with all of creation and fully loves each and every piece of creation.

I believe in a Triune God. They, the Holy One and Holy Three, engage in the dance of life, with all of creation in all of space for all of time.

I believe in the Incarnate One, Jesus of Nazareth, who was fully human and fully divine. He gathered a diverse group of misfits to be his friends, and he taught them how to love, to ask questions, and to live in a world where they did not have much power. He gathered people around bread broken and wine poured, joining his practice with generations who have communed with each other and God at Table. His radical way of life that invited people of all backgrounds to come together in community threatened the status quo in Roman-occupied Palestine. For this reason, this Jewish teacher was executed by the state.

I believe in a resurrecting God who would not allow worldly power or death to have the last word. I believe in a God who always creates new life out of death, even as we must live with the death, brokenness, suffering, and lament.

I believe in an active God who is omnipresent through the Holy Spirit. She moves through the world transforming everyone and everything she touches. She holds us in our sorrow, causes us to lie down or rise up, and rejoices with us in our delight. She is the *ruah*, breath that gives us life, wind that moves over the chaos, and spirit that we encounter in the silence.

I believe in the sacredness of the Bible. This library of stories, poetry, parables, and prophecies has guided generations of communities before us and still has wisdom to share with us today and for many tomorrows.

I believe in a parenting God who cares immeasurably for humanity. I believe in the freedom that comes when we acknowledge that all of us are beautifully and wonderfully made and still we cannot help but sin. I believe in a God who calls us into relationship to transform the world together.

I believe in a heartbroken God, who despises sin and evil in the world. I believe this God hurts when any part of creation hurts. This God is big enough to hold all of that hurt and still loves every part of a broken creation pieced together to be whole.

I believe in a versatile church that responds to God's call for love, justice, and peace in the world by siding with the oppressed. Jesus modeled that for us, and the Spirit nudges us toward that mission. I believe the church is a community of the faithful who are called to love their neighbors as themselves and to love their enemies. We show this love by welcoming God's children to the Font where the community joins God in committing to love, nurture, and care for the whole body of Christ.

I believe in Christian hope that the reign of God is ever poking through to reveal itself to us. This hope drives all of my faith and trust. God is ever shifting the world as it is closer to the world as it should be, bringing heaven to earth.

APPENDIX, SECTION VIII

Report of the Committee on Administration

RE Carolyn Bean Willis
Moderator

For Action

Motion #1 The Committee on Administration moves the approval of the 2022 operating budget (on Page 39).

Motion #2 The Committee on Administration moves the approval of the following terms of call for General Presbyter Stewart Smith. The terms of call reflect a four percent cost of living increase and a reduction of professional expenses of \$2,000.

General Presbyter's Proposed Terms of Call For the Year 2022 – 4% Effective Salary Increase

Salary	53,082.32
Housing	32,700.00
FICA	6,562.35
Pension/Medical	17,362.05 *
Continuing Education (Reimbursable up to)	1,500.00
Professional Expenses (Reimbursable up to)	13,000.00 **
	=====
	124,206.72
Continuing Education	2 weeks
Vacation	4 weeks
Sabbatical Leave and Paternity leave per presbytery policy.	

* Estimated – Board of Pensions will calculate new amount

** Professional Expenses reduced 2,000.00 due to no General Assembly expenses in the future.

For Information:

Upon approval of the 2022 operating budget, the Committee on Administration will instruct the Texas Presbyterian Foundation to transfer \$71,173.65 from 1100-04-50 (TPF Mark to Market) to 1100-04-01-03 (Church Development Fund).

The “Mark to Market” account accumulates the gain from our investments in the Balanced Mutual Fund. As of January 31, 2022, the fund had a balance of \$1,942,537.60. Both accounts are in the Balanced Mutual Fund. This action will not impact the total balance of the fund. The journal entry will repay the balance owed on the mortgage of the Presbytery Office building on Rodney Parham Road.

This action will free up \$24,000.00 in the 2022 operating budget and future years and will allow committees to continue operating at their same level of funding and provide the opportunity for the staff to receive a four percent cost of living increase.

PRESBYTERY OF ARKANSAS

Balance Sheet December 31, 2021

ASSETS

Current Assets

Cash TPF - undesignated	181,220.08
TPF Investment Cash - designated	797,578.74
TPF Investments	4,551,099.83
N/R Ministers	13,291.67
N/R Churches	35,000.00
TPF Mark to Market 52190	<u>1,942,537.60</u>

Total Current Assets **7,520,727.92**

Property and Equipment

Furniture & Fixtures	65,651.89
Land	285,908.89
Buildings	<u>961,516.12</u>

961,516.12

Accumulated Depreciation (427,125.79)

Net Property and Equipment **8,341,027.14**

TOTAL ASSETS **\$ 8,341,027.14**

LIABILITIES AND CAPITAL

Current Liabilities

Payroll & Other Withholdings 0.00

Total Current Liabilities **0.00**

Total Long-Term Liabilities **0.00**

TOTAL LIABILITIES **0.00**

Fund Balance

Equity Beginning Balance	\$ 4,343,422.31
Fund Balance	3,294,810.74
Unrealized Gains/Losses	733,645.36
Net Income	<u>(30,851.27)</u>

Total Fund Balance **8,341,027.14**

TOTAL LIABILITIES & CAPITAL **\$ 8,341,027.14**

Unaudited - For Management Purposes Only

PRESBYTERY OF ARKANSAS

Benevolence

December 31, 2021

LOCATION	2019 Benevolence	2020 Benevolence	2021 Benevolence
Alma	-	-	-
Amity	-	-	-
Arkadelphia, First	1,500.00	1,500.00	1,500.00
Arkadelphia, West End	1,106.00	1,106.00	1,110.00
Atkins	-	-	-
Batesville	10,000.00	10,000.00	10,000.00
Beebe	900.00	600.00	1,200.00
Bella Vista	30,000.00	24,999.96	20,000.00
Benton	9,600.00	8,600.00	8,600.00
Bentonville, First	29,500.00	32,000.00	33,500.00
Bentonville, Vaughn	-	2,000.00	-
Brinkley	-	-	-
Bull Shoals	-	-	50.00
Cane Hill	-	-	-
Clarksville, First	-	-	-
Clarksville, Harmony	-	-	-
Conway	8,125.00	7,700.00	7,500.00
Dardanelle	6,000.00	6,000.00	5,500.00
Elkins	1,000.00	1,000.00	1,000.00
Eureka Springs	3,000.00	2,550.00	2,750.00
Fairfield Bay	700.00	350.00	350.00
Fayetteville, First United	41,000.00	41,000.00	41,000.00
Fayetteville, Mt. Comfort	1,660.00	1,660.00	1,660.00
Forrest City	8,250.00	9,000.00	9,000.00
Ft. Smith, Central	16,000.00	16,000.00	16,000.00
Ft. Smith, First	5,000.00	5,000.00	5,000.00
Greenwood	2,000.00	-	-
Gurdon	1,200.00	300.00	-
Hardy	250.60	297.00	-
Harrison	-	-	-
Heber Springs	800.00	525.00	950.00
Helena	500.00	500.00	-
Holiday Island	6,200.00	6,200.00	6,200.00
Holly Grove	500.00	500.00	500.00
Horseshoe Bend	3,000.00	3,000.00	2,290.00
HSV, Kirk	27,270.00	27,270.00	27,270.00
H. Springs, First	20,000.00	20,000.00	20,013.00
H. Springs, Westminster	8,013.04	10,012.04	8,012.04
Huntsville	2,400.00	2,200.00	2,400.00
Jacksonville	2,655.00	2,800.00	3,250.00
Jonesboro	3,000.00	3,000.00	3,000.00
Lincoln	1,000.00	1,000.00	1,000.00
LR, Allison	657.05	-	-
LR, First	-	-	-
LR, Grace	5,625.00	7,900.00	7,900.00
LR, Pulaski Heights	3,228.00	3,636.00	3,636.00
Little Rock, Second	200,000.00	200,000.00	200,000.00
LR, Trinity	7,333.33	8,000.00	8,000.00
LR, Westminster	300.00	400.00	400.00
LR, Westover Hills	10,500.00	10,500.00	7,500.00
Malvern	5,241.72	5,241.71	5,241.72
Marianna	-	-	-
McGehee	2,520.00	2,520.00	2,520.00
Mena	5,000.00	5,000.00	5,000.00
Morrilton, First	-	1,200.00	1,200.00

PRESBYTERY OF ARKANSAS

Benevolence

December 31, 2021

LOCATION	2019 Benevolence	2020 Benevolence	2021 Benevolence
Morrilton, Hopewell	-	-	-
Mountain Home	1,000.00	1,000.00	750.00
Mountainburg	-	-	-
Newport	4,800.00	3,225.00	2,700.00
Norman	-	2,000.00	-
NLR, First	-	-	-
NLR, Park Hill	16,000.00	16,000.00	17,250.00
Paragould, First	-	-	-
Pea Ridge	3,000.00	3,000.00	3,000.00
Pine Bluff, Central	-	-	-
Pine Bluff, Faith	500.00	-	-
Pine Bluff, First	4,999.92	4,999.92	4,583.26
Prairie Grove	7,700.00	7,150.00	6,960.00
Rogers	7,000.00	6,999.96	6,999.96
Russellville	-	-	-
Searcy	2,000.00	2,000.00	-
Springdale	30,000.00	30,000.00	30,000.00
Van Buren	4,000.00	-	-
Walnut Ridge	-	6,400.00	-
Wynne	7,500.00	7,500.00	6,250.00
Yellville	6,000.00	6,000.00	6,000.00
Total	588,601.33	589,342.59	566,495.98

THE PRESBYTERY OF ARKANSAS							
Operating Income Statement							
For the Twelve Months Ending December 31, 2021							
		Current Month Actual	Current Month Budget	Over/(Under) Budget	Year to Date Actual	2021 Budget	Over/(Under) Budget
6000-01	Mission Acceptance	\$ 270,055.89	231,666.63	38,389.26	\$ 563,875.12	580,000.00	(16,124.88)
Misc. (Acct. 6015)	Investment Spend Rate	17,439.59	16,970.47	469.12	206,404.12	203,645.64	2,758.48
6000-01-1-101	Previous Years Pledges	0.00	0.00	0.00	4,000.00	2,000.00	2,000.00
6001-00-1-000	Miscellaneous Revenue	1,275.00	1,333.33	(58.33)	15,300.00	16,000.00	(700.00)
	Total Revenues	288,770.48	249,970.43	38,800.05	789,579.24	801,645.64	(12,066.40)
Expenses							
7000-01-1-000	Coordinating Team--Meeting Exp, Meals, Worship	0.00	100.00	(100.00)	1,382.00	1,200.00	182.00
7000-06-1-000	Coordinating Team--Gifts	0.00	4.17	(4.17)	0.00	50.00	(50.00)
7000-09-1-000	Coordinating Team--Moderator's Expense	0.00	37.50	(37.50)	0.00	450.00	(450.00)
7000-10-1-000	Coordinating Team--Vice moderator's Expense	0.00	91.67	(91.67)	0.00	1,100.00	(1,100.00)
7000-20-1-000	Coordinating Team--Presbytery Workshop/Speaker	0.00	33.33	(33.33)	825.00	400.00	425.00
7000-31-1-000	Coordinating Team--Background Checks	0.00	25.00	(25.00)	21.45	300.00	(278.55)
		0.00	291.67	(291.67)	2,228.45	3,500.00	(1,271.55)
7100-01-1-000	Administration--Meeting Expense, Financial Review	5,800.00	583.33	5,216.67	6,712.71	7,000.00	(287.29)
7100-04-1-000	Administration--Debt Reduction Contingency (e.g. land appraisal)	0.00	0.00	0.00	0.00	0.00	0.00
7100-05-1-000	Administration--Ferndiff General Site Support	14,000.00	2,333.33	11,666.67	28,000.00	28,000.00	0.00
8400-46-1-000	Repay CCD -- Building mortgage	2,000.00	2,000.00	0.00	24,000.00	24,000.00	0.00
		21,800.00	4,916.66	16,883.34	58,712.71	59,000.00	(287.29)
7200-01-1-000	Min. of the Church--Cmte on Prep. for Ministry--Travel, food, lodging, suppl	0.00	41.25	(41.25)	0.00	495.00	(495.00)
7200-02-1-000	Min. of the Church--Cmte on Prep. for Ministry--ConEd--Emergency Fund, Etc.	0.00	83.33	(83.33)	0.00	1,000.00	(1,000.00)
7700-01-1-000	Committee on Ministry--travel,food,mtg. support	0.00	416.67	(416.67)	0.00	5,000.00	(5,000.00)
8000-01-1-000	Min. of the Church--Cmte on Prep. for Ministry--Mtg. Expenses, etc.	0.00	42.08	(42.08)	0.00	505.00	(505.00)
8000-09-1-000	Min. of the Church--Cmte on Prep. for Ministry--Eval, Retreat, Support, Bkg Checks	0.00	250.00	(250.00)	1,450.00	3,000.00	(1,550.00)
8400-08-1-000	Min. of the Church--Wellspring Contract	0.00	644.58	(644.58)	8,330.00	7,735.00	595.00
		0.00	1,477.91	(1,477.91)	9,780.00	17,735.00	(7,955.00)
7300-29-1-000	Youth, Collegiate, and Young Adults--Campus Ministry/Program Support	2,356.66	2,500.00	(143.34)	28,279.92	30,000.00	(1,720.08)
7300-71-1-000	Youth, Collegiate, and Young Adults--YAT--Planning Retreats & Materials	0.00	83.33	(83.33)	980.56	1,000.00	(19.44)
7300-73-1-000	Youth, Collegiate, and Young Adults--YAT Scholarships	0.00	41.67	(41.67)	250.00	500.00	(250.00)
7300-74-1-000	Youth, Collegiate, and Young Adults--YAT Denomination Trips	2,000.00	166.67	1,833.33	2,000.00	2,000.00	0.00
7300-75-1-000	Youth, Collegiate, and Young Adults--YAT--Youth @ Presbytery	0.00	41.67	(41.67)	560.74	500.00	60.74
7300-76-1-000	Youth, Collegiate, and Young Adults--YAT YouthQuake	610.78	416.67	194.11	6,832.59	5,000.00	1,832.59
7300-78-1-000	Youth, Collegiate, and Young Adults--YAT Montreat	1,000.00	208.33	791.67	5,352.49	2,500.00	2,852.49
7300-79-1-000	Youth, Collegiate, and Young Adults--YAT--JrHi Jubilee	0.00	208.33	(208.33)	8.45	2,500.00	(2,491.55)
7300-80-1-000	Youth, Collegiate, and Young Adults--YAT--Matthew 25 Account	0.00	208.33	(208.33)	1,200.00	2,500.00	(1,300.00)
7300-84-1-000	Youth, Collegiate, and Young Adults--Young Adult Ministries	0.00	208.33	(208.33)	0.00	2,500.00	(2,500.00)
7300-86-1-000	Youth, Collegiate, and Young Adults--YAT--Student Leadership Development	0.00	41.67	(41.67)	325.71	500.00	(174.29)
7300-99-1-000	Youth, Collegiate, and Young Adults--Campus Ministry-Special Event Support	6,000.00	1,250.00	4,750.00	9,019.75	15,000.00	(5,980.25)
		11,967.44	5,375.00	6,592.44	54,810.21	64,500.00	(9,689.79)

THE PRESBYTERY OF ARKANSAS

Operating Income Statement

For the Twelve Months Ending December 31, 2021

		Current Month Actual	Current Month Budget	Over/(Under) Budget	Year to Date Actual	2021 Budget	Over/(Under) Budget
7500-01-1-000	Future of the Church--CCD--Admin., Listening	0.00	83.33	(83.33)	2,169.46	1,000.00	1,169.46
7500-06-1-000	Future of the Church--CCD--Black Caucus--AI Branch	0.00	64.33	(64.33)	0.00	772.00	(772.00)
7500-21-1-000	Future of the Church--CCD--West End Operation Support	3,375.00	1,125.00	2,250.00	13,500.00	13,500.00	0.00
7500-25-1-000	Presbytery Technology Needs	0.00	625.00	(625.00)	3,500.00	7,500.00	(4,000.00)
7500-51-1-000	Future of the Church--CCD--New Ministries' Development	0.00	2,208.33	(2,208.33)	32,500.00	26,500.00	6,000.00
7500-53-1-000	Future of the Church--Laotian Ministry support	900.00	300.00	600.00	3,600.00	3,600.00	0.00
7500-98-1-000	Future of the Church--Faith Presbyterian Operation Support	1,782.00	594.00	1,188.00	7,128.00	7,128.00	0.00
		6,057.00	4,999.99	1,057.01	62,397.46	60,000.00	2,397.46
7300-01-1-000	Christian Education--Meeting Expenses	0.00	37.50	(37.50)	0.00	450.00	(450.00)
7300-10-1-000	Christian Education--Special train. Events/presb	455.00	166.67	288.33	1,634.95	2,000.00	(365.05)
7300-21-1-000	Christian Education--Ferncliff. Prog/Supt. Summer Camp	0.00	2,000.00	(2,000.00)	24,000.00	24,000.00	0.00
7300-24-1-000	Mission of the Church--Ferncliff--Block Grant	0.00	416.67	(416.67)	5,000.00	5,000.00	0.00
7300-30-1-000	Christian Education--Presbyterian Pilgrimage	0.00	166.67	(166.67)	0.00	2,000.00	(2,000.00)
7300-41-1-000	Christian Education--Diversity--Scholarship	0.00	31.25	(31.25)	0.00	375.00	(375.00)
7300-90-1-000	Christian Education--Resource Center Resources	0.00	166.67	(166.67)	1,833.98	2,000.00	(166.02)
7300-91-1-000	Christian Education--Resource Center. Admin.	0.00	91.67	(91.67)	392.45	1,100.00	(707.55)
7600-03-1-000	Mission of the Church--Scholarship for Mission Trip	1,000.00	83.33	916.67	1,000.00	1,000.00	0.00
7600-05-1-000	Mission of the Church--International Mission Emphasis	2,000.00	166.67	1,833.33	2,000.00	2,000.00	0.00
7600-26-1-000	Mission of the Church--Arkansas Interfaith Conference	875.00	291.67	583.33	3,500.00	3,500.00	0.00
7600-44-1-000	Mission of the Church--Lyon College	250.00	83.33	166.67	1,000.00	1,000.00	0.00
7600-45-1-000	Mission of the Church--Presby. Village Support	125.00	41.67	83.33	500.00	500.00	0.00
7600-49-1-000	Mission of the Church--Univ. of Ozarks	250.00	83.33	166.67	1,000.00	1,000.00	0.00
7600-51-1-000	Mission of the Church--Vera Lloyd Mission	625.00	208.33	416.67	2,500.00	2,500.00	0.00
7600-62-1-000	Mission of the Church--Unified Mission Emphasis	4,100.00	1,172.92	2,927.08	14,000.00	14,075.00	(75.00)
7600-96-1-000	Mission of the Church--Solar Under the Sun	250.00	83.33	166.67	1,000.00	1,000.00	0.00
8300-01-1-000	Mission of the Church--PW Exp., travel, postage, etc.	0.00	41.67	(41.67)	502.39	500.00	2.39
8300-07-1-000	Mission of the Church--PW--Spring & Fall Retreats, Synod Gathering	0.00	291.67	(291.67)	1,629.79	3,500.00	(1,870.21)
9400-01-1-000	Mission of the Church--Disaster Preparedness	0.00	41.67	(41.67)	50.00	500.00	(450.00)
		9,930.00	5,666.69	4,263.31	61,543.56	68,000.00	(6,456.44)
7800-01-1-000	Nominations--travel, food	0.00	25.00	(25.00)	0.00	300.00	(300.00)
8100-01-1-000	Representation--Meeting Expenses	0.00	3.75	(3.75)	0.00	45.00	(45.00)

THE PRESBYTERY OF ARKANSAS

Operating Income Statement

For the Twelve Months Ending December 31, 2021

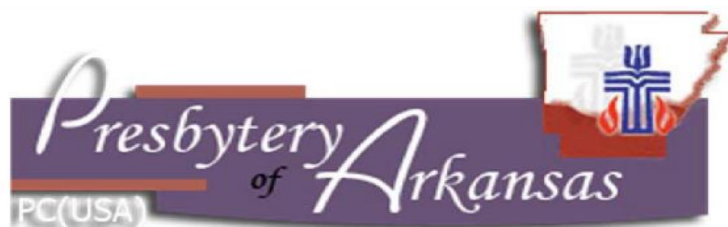
		Current Month Actual	Current Month Budget	Over/(Under) Budget		Year to Date Actual	2021 Budget	Over/(Under) Budget
8400-01-1-000	POA/Supplies & Office Exp.	174.00	291.67	(117.67)		2,004.62	3,500.00	(1,495.38)
8400-02-1-000	Utilities/Telephone	629.22	625.00	4.22		7,274.51	7,500.00	(225.49)
8400-03-1-000	Copy Machine	485.67	500.00	(14.33)		6,039.16	6,000.00	39.16
8400-05-1-000	Technology	2,510.54	1,233.33	1,277.21		17,078.09	14,800.00	2,278.09
8400-07-1-000	Replace Equipment	0.00	83.33	(83.33)		0.00	1,000.00	(1,000.00)
8400-09-1-000	Insurance	0.00	683.33	(683.33)		16,238.00	8,200.00	8,038.00
8400-10-1-000	Miscellaneous Expenses	0.00	41.67	(41.67)		630.00	500.00	130.00
8400-12-1-000	Maintenance(Grounds, Bldg Upkeep)	1,359.16	833.33	525.83		10,065.62	10,000.00	65.62
		5,158.59	4,291.66	866.93		59,330.00	51,500.00	7,830.00
8400-22-1-000	K. Palmer/Travel	326.54	41.67	284.87		326.54	500.00	(173.46)
8400-25-1-000	S. Smith/Professional Ex	653.65	1,250.00	(596.35)		8,029.87	15,000.00	(6,970.13)
8400-29-1-000	Salaries	14,933.35	18,500.00	(3,566.65)		204,583.56	222,000.00	(17,416.44)
8400-30-1-000	Pension/Major Medical	1,458.00	1,598.83	(140.83)		17,496.00	19,185.96	(1,689.96)
8400-31-1-000	S. Smith/Continuing Ed.	0.00	125.00	(125.00)		1,500.00	1,500.00	0.00
8400-33-1-000	Payroll Taxes	849.78	1,122.64	(272.86)		12,139.25	13,471.68	(1,332.43)
8400-34-1-000	Housing	2,975.00	2,975.00	0.00		35,700.00	35,700.00	0.00
8400-40-1-000	S. Smith/FICA	526.66	583.33	(56.67)		6,319.92	7,000.00	(680.08)
8400-41-1-000	Builder/Connector Professional Expenses	0.00	833.33	(833.33)		4,897.39	10,000.00	(5,102.61)
8400-49-1-000	B. Christiansen Professional Expenses	0.00	125.00	(125.00)		1,163.00	1,500.00	(337.00)
8400-53-1-000	TPF Bookkeeping Fees	2,056.22	916.67	1,139.55		9,154.32	11,000.00	(1,845.68)
		23,779.20	32,363.13	(3,425.34)		301,309.85	336,857.64	(35,547.79)
8600-01-1-000	General Assembly	4,858.33	2,425.00	2,433.33		29,100.00	29,100.00	0.00
8700-01-1-000	GA Per Capita	14,500.52	7,250.67	7,249.85		87,007.22	87,008.00	(0.78)
8800-01-1-000	Synod Mission	4,025.03	2,008.33	2,016.70		24,100.00	24,100.00	0.00
		23,383.88	11,684.00	11,699.88		140,207.22	140,208.00	(0.78)
	Total Expenses	102,076.11	66,803.80	35,272.31		750,319.46	801,645.64	(51,326.18)
	Net Income	\$ 186,694.37	\$ 183,166.63	\$ 3,527.74		\$ 39,259.78	\$ 0.00	\$ 39,259.78

PRESBYTERY OF ARKANSAS

Budget Summary

For the Year 2022

Revenues	2020 Budget	2021 Budget	2022 Asking Budget
Mission Acceptance	590,000.00	580,000.00	560,000.00
Miscellaneous Revenue	14,600.00	16,000.00	15,900.00
Income from Investments	195,060.00	203,645.64	205,000.00
Prior Year Revenue	-	-	2,350.88
Previous Year Pledges	-	2,000.00	2,620.86
Total Revenues	799,660.00	801,645.64	785,871.74
Expenses			
Coordinating Team	3,500.00	3,500.00	3,500.00
Administration	59,000.00	59,000.00	34,000.00
Ministry of the Church, CCM & CLD	17,735.00	17,735.00	14,245.00
Youth Collegiate and Young Adult	64,500.00	64,500.00	64,500.00
Future of the Church	60,000.00	60,000.00	60,000.00
Church and its Mission	68,000.00	68,000.00	68,000.00
Nominations	300.00	300.00	300.00
Representation	45.00	45.00	45.00
Administrative Commissions	5,000.00	-	-
Presbytery Office	45,300.00	51,500.00	60,300.00
Staff Salaries	253,525.00	264,700.00	275,008.00
TPF Bookkeeping Fees	11,000.00	11,000.00	11,000.00
Payroll Taxes	18,850.00	13,471.68	13,471.68
Staff Pension/Medical	19,750.00	19,185.96	19,185.96
Staff Continuing Ed/Travel	28,500.00	28,500.00	26,500.00
General Assembly Per Capita - OGA	90,655.00	87,008.00	84,816.10
General Assembly Benevolence	29,500.00	29,100.00	28,000.00
Synod of the Sun Benevolence	24,500.00	24,100.00	23,000.00
Total Expenses	799,660.00	801,645.64	785,871.74
Surplus / (Deficit)	-	-	-



**Financial Statements
and
Supplementary Schedule
For the year ended December 31, 2020**

(With Independent Accountant's Report Thereon)

Presbytery of Arkansas

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT ACCOUNTANT’S REVIEW REPORT	1
FINANCIAL STATEMENTS	
Statement of Assets, Liabilities and Net Assets – Modified Cash Basis	4
Statement of Revenues, Expenses and Changes in Net Assets – Modified Cash Basis	5
Notes to Financial Statements	6
SUPPLEMENTARY SCHEDULE	
Schedule of Designated Revenues and Expenses – Modified Cash Basis	13



INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Committee on Administration
Presbytery of Arkansas
Little Rock, Arkansas

We have reviewed the accompanying modified cash basis financial statements of **Presbytery of Arkansas** (a not-for-profit organization hereinafter referred to as the Presbytery), which comprise the statement of assets, liabilities, and net assets – modified cash basis as of December 31, 2020, and the related statement of revenues, expenses and changes in net assets – modified cash basis for the year 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 company 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 the modified cash basis of accounting described in Note 1 to the financial statements; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct a review engagement 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 the modified cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, 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 the modified cash basis of accounting.

Landmark PLC, Certified Public Accountants

Committee on Administration
Presbytery of Arkansas

Supplementary Information

Our review was made primarily for the purpose of expressing a conclusion about whether any material modifications should be made to the financial statements in order for them to be in accordance with the modified cash basis of accounting. The accompanying supplementary information included in the Schedule of Designated Revenues and Expenses – Modified Cash Basis is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Emphasis of Matter

As discussed in Note 1 to the financial statements, certain beginning balances have been restated to correct prior period misstatements. Our opinion is not modified with respect to these matters.

Basis of Accounting

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

A handwritten signature in black ink that reads "Landmark PLC". The signature is written in a cursive, slightly slanted style.

Little Rock, Arkansas
January 25, 2022

Financial Statements

Presbytery of Arkansas

Statement of Assets, Liabilities and Net Assets

Modified Cash Basis

December 31, 2020

ASSETS	
Cash and cash equivalents - unrestricted	\$ 458,671
Cash and cash equivalents - designated	785,639
Investments - unrestricted	3,445,009
Investments - designated	2,560,118
Notes Receivable	35,000
Property held for sale	91,686
Property and equipment, net	<u>754,143</u>
TOTAL ASSETS	<u>\$ 8,130,266</u>
NET ASSETS	
Without Donor Restrictions	\$ 7,859,563
With Donor Restrictions	<u>270,703</u>
TOTAL NET ASSETS	<u>\$ 8,130,266</u>

See accompanying notes to financial statements.

**Statement of Revenues, Expenses and Changes in Net Assets –
Modified Cash Basis
Year Ended December 31, 2020**

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT, REVENUES, AND GAINS			
Undesignated contributions	\$ 584,677	\$ -	\$ 584,677
Designated contributions	253,529	-	253,529
Donated property	497,604	-	497,604
Miscellaneous income	79,437	-	79,437
Investment return	<u>836,507</u>	<u>3,510</u>	<u>840,017</u>
	<u>2,251,754</u>	<u>3,510</u>	<u>2,255,264</u>
Total Support, Revenues and Gains			
PROGRAM EXPENSES			
Administration	43,430	-	43,430
Christian education	60,500	-	60,500
Congregational care and development	69,368	-	69,368
Designated payments	132,924	-	132,924
General council	879	-	879
Ministry	172	-	172
Mission	160,925	-	160,925
Presbyterian women	<u>282</u>	<u>-</u>	<u>282</u>
Presbytery office	<u>474,270</u>	<u>-</u>	<u>474,270</u>
Total Expenses	<u>942,750</u>	<u>-</u>	<u>942,750</u>
INCREASE IN NET ASSETS	<u>1,309,004</u>	<u>3,510</u>	<u>1,312,514</u>
NET ASSETS, BEGINNING OF YEAR	<u>6,550,559</u> ⁽¹⁾	<u>267,193</u>	<u>6,817,752</u>
NET ASSETS, END OF YEAR	<u>\$ 7,859,563</u>	<u>\$ 270,703</u>	<u>\$ 8,130,266</u>

(1) Amount restated from prior year reported amounts. See Note 1.

See accompanying notes to financial statements.

Organization and Operations

The Presbytery of Arkansas (the Presbytery) exists as a religious entity under the Constitution of the Presbyterian Church (U.S.A.). As such, their mission is to inspire, challenge and help the congregation, agencies, ministers, and leaders to fulfill the call to service as faithful followers of Jesus Christ.

The Presbytery is made up of 76 Presbyterian churches located throughout Arkansas. The membership of the Presbytery includes all Ministers of member churches and ruling elders elected by member congregations. The Committee on Administration oversees the budget, financial operations of the Presbytery and may designate certain assets to be used first as support for certain programs and activities and, if not needed, then for general operations. Principal revenues of the Presbytery are primarily from benevolence received from the member churches. All of the Presbytery's expenditures are for the programs which benefit these churches and members.

Basis of Accounting and Financial Statement Presentation

The financial statements are prepared using the modified cash basis of accounting. Under this basis, certain revenues and related assets are recognized when cash is received rather than when earned and certain expenses are recognized when they are paid rather than when the obligation is incurred. This basis differs from generally accepted accounting principles primarily because these financial statements do not include promises to give from church members or amounts due to vendors and employees for goods and services received prior to year-end for which payment had not been made as of year-end.

Basis of Presentation

The Presbytery presents information regarding financial position and activities according to the following two classes of net assets:

Net Assets without Donor Restrictions—Net assets that are not subject to or are no longer subject to donor-imposed stipulations.

Net Assets with Donor Restrictions—Net assets whose use is limited by donor-imposed time and/ or purpose restrictions.

Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposit accounts maintained with financial institutions and cash and highly liquid investments with maturities of three months or less held by the Texas Presbyterian Foundation (TPF).

Investments

The Presbytery's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly fashion between market participants at the measurement date. See Note 3 for further discussion of fair value measurements.

Investments (Continued)

Investment return includes realized and unrealized gains and losses and interest income received. Investment income and gains restricted by donors are reported as increases in net assets without donor restrictions if the restrictions are met (either a stipulated time period ends or a purpose restriction is accomplished) during the reporting period in which the income and gains are recognized and are appropriated for expenditure. Otherwise, income and gains are reported as increases in net assets with donor restrictions.

Notes Receivable

Notes Receivable consist of unsecured emergency pandemic loans to two churches within the region governed by the Presbytery. Notes remaining at December 31, 2020, include one note in the original amount of \$10,000 at zero percent interest dated April 2020 and another note in the original amount of \$25,000 at zero percent interest dated March 2020, both of which are due within 24 months of the date of the note or upon sale of the church property, whichever occurs first.

Property and Equipment

Property and equipment are stated at historical cost or, if donated, at the approximate fair value at the date of donation. Major renewals and betterments in excess of \$1,000 are capitalized, while normal repairs and maintenance are expensed in the period incurred. Depreciation of these assets is calculated using the straight-line method over the estimated useful lives of the assets, ranging from five to forty years. Property donated and held for sale is not depreciated.

Revenue Recognition

Contributions received are recorded as with donor restrictions or without donor restrictions depending on the existence and nature of the donor-imposed stipulations.

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restriction expires in the reporting period in which the support is received. All other donor-restricted contributions are recorded as increases in donor restricted net assets. When a 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 reported in the statement of revenues, expenses and changes in net assets as net assets released from restrictions.

Donated Services and In-Kind Contributions

Donated services are recognized as contributions only if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Presbytery. Although a substantial number of uncompensated volunteers have donated significant amounts of their time to the Presbytery, the value of such donated services has not been recognized as contributions in the financial statements as the recognition criteria was not met.

Draft Minutes March 4-5, 2022
Presbytery of Arkansas
Notes to Financial Statements
December 31, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Functional Expenses

The Presbytery considers all disbursements to be related to its programs and therefore does not allocate disbursements between program, general and administration and fundraising for financial statement presentation.

Income Taxes

The Presbytery is exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code (the Code). The Presbytery has been classified as a publicly supported organization which is not a private foundation under Section 509(a) of the Code.

Accounting standards require the Presbytery to evaluate tax positions and recognize a tax liability (or asset) if the Presbytery has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Presbytery has analyzed the tax positions taken and has concluded that as of December 31, 2020, there are no uncertain positions taken or expected to be taken that would require the recognition of a liability (or asset) or disclosure in the modified cash basis financial statements. The Presbytery may be subject to audit by the Internal Revenue Service; however, there are currently no audits for any tax periods in progress.

Recently Issued Accounting Standards

In September 2020, Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2020-07, *Presentation and Disclosure by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The new guidance is intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line in the statement of revenues, expenses, and changes in net assets – modified cash basis, apart from contributions of cash or other financial assets. It also requires a not-for-profit entity to enhance disclosures about the valuation of those contributions and their use in programs and other activities, including any donor-imposed restrictions on such use. The amendments of this update will be effective for the Presbytery on January 1, 2022. Management of the Presbytery is currently evaluating the effect that implementation of the amendments in this update will have on the financial statements.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts

Draft Minutes March 4-5, 2022
Presbytery of Arkansas
Notes to Financial Statements
December 31, 2020

and disclosures in the financial statements. Accordingly, actual results could differ from those estimates.

Restatement of Amounts Reported in Previously Issued Financial Statements

The Presbytery has restated amounts previously issued in the 2019 financial statements as described in the following table:

	As Previously Reported	Adjustment^A	As Restated
Property and equipment, net	\$ 660,609	\$ (144,667)	\$ 515,942
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Beginning net assets			
without donor restrictions	\$ 6,695,226	\$ (144,667)	\$ 6,550,559
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

^A Property was gifted to the local church prior to January 1, 2020.

NOTE 2: DEPOSITS AND INVESTMENTS

Cash and Cash Equivalents

At December 31, 2020, cash and cash equivalents consist of the following:

Demand deposit accounts at financial institutions	\$ 389,550
Cash and cash equivalents held by TPF	<u>854,760</u>
	<u>\$ 1,244,310</u>

Investments

The Presbytery maintains cash balances in accounts with several financial institutions. The balances in these accounts may exceed applicable insured limits. Management believes that such accounts are maintained with reputable financial institutions and the Presbytery has not experienced any losses in these accounts to date. Cash balances held by TPF are not insured, however, the Presbytery does not believe that it is subject to any unusual risk beyond the normal credit risk associated with other commercial banking relationships. Also, it is the opinion of management that solvency of the TPF is not of particular concern at this time.

Draft Minutes March 4-5, 2022
Presbytery of Arkansas
Notes to Financial Statements
December 31, 2020

The Presbytery invest its funds in the Balanced Pooled Fund administered by the TPF. The TPF manages the assets and maintains separate accounts for each participating entity. The Fund is a balanced fund and assets may be invested in equities, fixed income and cash equivalent securities. Investments are available to be withdrawn upon written notice to TPF and may be Investments *(Continued)*

restricted to withdrawal on the first business day of the calendar month following ten days written notice. Investments held at TPF have been valued based on the Presbytery's interest in the pooled funds managed by the TPF, which are evidenced by a unit. The value of a unit is calculated based on the fair value of the underlying assets, adjusted for the effects of such transactions as administrative fees and

NOTE 2: DEPOSITS AND INVESTMENTS

investment income that has not been reinvested in the underlying assets, as reported by TPF, because there is no ready market for the assets. Valuation based on net asset value used as a practical expedient is permitted and the pooled investments held at TPF are not required to be reported under the investment classification hierarchy.

NOTE 3: PROPERTY AND EQUIPMENT, NET

Property and equipment, net consists of the following at December 31, 2020:

Land and Improvements \$	128,571
Buildings and improvements	961,516
Furniture, fixtures and equipment	65,652
	1,155,739
Less accumulated depreciation and amortization	(401,596)
	\$ 754,143

Depreciation expense totaled approximately \$121,000 during the year ended December 31, 2020 and is included in Presbytery office expense.

The Presbytery leases office equipment under operating leases. Total rent expense totaled approximately \$6,700 for the year ended December 31, 2020.

Draft Minutes March 4-5, 2022
Presbytery of Arkansas
Notes to Financial Statements
December 31, 2020

NOTE 4: RETIREMENT ARRANGEMENT WITH STAFF EMPLOYEES

The full-time employees of the Presbytery participate in the benefit plans of the Presbyterian Church (U.S.A.). Contributions are based on percentage of salary and totaled approximately \$9,500 during the year ended December 31, 2020.

NOTE 5: NET ASSETS

Net assets with donor restrictions consist of the Irene W. Meredith Trust and the Hispanic Ministry contributions received by the Presbytery. Contributions and income earned on these contributions are available to be used for specific program activities. At December 31, net assets with donor restrictions are as follows:

Irene W. Meredith Trust	\$ 123,881
Hispanic Ministry	146,822
	<u>\$ 270,703</u>

Draft Minutes March 4-5, 2022
Presbytery of Arkansas
Notes to Financial Statements
December 31, 2020

NOTE 6: COMMITMENTS AND CONTINGENCIES

The Presbytery is a guarantor of a loan totaling \$350,000 from the Presbyterian Church (U.S.A.) to a church. The loan is secured by a first mortgage on the real estate owned by the church. This guarantee would require the Presbytery to make the required loan payments in the event the church is unable to do so. Upon default, the real estate would revert to the Presbytery, who could sell the property to pay off the outstanding loan balance. As of December 31, 2020, the total outstanding balance was approximately \$113,000. The church was current with the required payments at December 31, 2020.

NOTE 7: RISKS AND UNCERTAINTIES

As of the date of the independent accountant's report, the COVID-19 pandemic has had an adverse impact on both domestic and global financial markets. Management is unable to accurately predict how the COVID-19 pandemic will affect the results of the Presbytery's operations due to uncertainties surrounding the severity of the disease and the duration of the outbreak. However, it is presumed that Presbytery operations will be impacted.

NOTE 8: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Presbytery monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. The Presbytery has unrestricted cash and cash equivalents and investments of approximately \$3,900,000 at December 31, 2020, that could readily be made available within one year of the statement of assets, liabilities and net assets – modified cash basis to fund expenses without limitations.

NOTE 9: FUNCTIONAL EXPENSES BY NATURAL CLASSIFICATION

The Presbytery's functional expenses by natural classification for program activities are as follows for the year ended December 31, 2020:

Committees	\$ 1,308
Congregational care	54,503
Education	63,714
Facilities	184,191
Missions	160,925
Other expense	9,120
Other programs	16,309
Pass through gifts	132,924
Salaries and benefits	316,461

Travel

	<u>3,295</u>
	<u>\$ 942,750</u>

10: SUBSEQUENT EVENTS

The Presbytery has evaluated events that occurred after December 31, 2020, but prior to January 25, 2022, the date the financial statements were available to be issued.

Supplementary Schedule

Presbytery of Arkansas

Schedule of Designated Revenues and Expenses – Modified Cash Basis

Year Ended December 31, 2020

	Revenues	Expenses
	<hr/>	<hr/>
Special Designated		
One Great Hour	\$ 20,729	\$ 20,972
Joy Offering	16,822	15,815
Theological Education	19,300	17,950
Witness	3,536	3,623
Peacemaking	3,889	4,488
Disaster Relief	10,440	400
Two Cents a Meal	615	-
Other	178,198	69,676
	<hr/>	<hr/>
	253,529	132,924
Other Designated		
Irene W. Meredith Trust	3,510	-
	<hr/>	<hr/>
	<u>\$ 257,039</u>	<u>\$ 132,924</u>
	<hr/>	<hr/>

See Independent Auditor's Report.

APPENDIX, SECTION IX

Written Reports from Main and Addendum Packets

Report from Youth, Young Adult, and College Ministry

MWS Margaret Alsup
Moderator of Committee

We started off 2022 with the Montreat College Conference in January. It was great to be back in the mountains of North Carolina and to gather with other students and campus ministry leadership. This year we had 20 students from University of the Ozarks, Lyon College, and 2nd Presbyterian Church in Little Rock.

As a reminder, we are working on gatherings for the young adults in our presbytery. Our committee noted the importance of staying connected to this age group as they move from college life into adulthood. If you are or someone you know is a young adult and looking to stay connected with the presbytery through these events, please contact our committee moderator, Maggie Alsup (margaret.alsup@lyon.edu).

While the Youth Advisory Team had success with fall events, they now turn their attention to the summer trips and opportunities for youth. We have three trips for our youth this summer:

- Junior High Jubilee (July 2-7) at Mo-Ranch. This trip is for all 6th-8th graders.
- Montreat Youth Conference (July 16-23) at Montreat Conference Center. This trip is for all 9th-12th graders.
- Presbyterian Youth Triennium (July 24-27) in Indianapolis. This trip is for all 8th-12th graders.

For more information and pricing, visit: <https://www.presbyark.org/ministries/youth-a-team/>.

As always, we continue to seek ways to be a resource for the presbytery and to support our youth, young adults, and college aged students. If you ever have questions, ideas for programming, or need to connect with the committee, please do not hesitate to reach out to Maggie Alsup.

Coordinating Team Task Force on Future Presbytery Meetings Regarding In-person vs Remote Means of Gathering

Task Force members: Julie Gillaspy; Peg Falls-Corbitt; Jeannie Ford; Ruskin Falls; Georgia Senior; with Stewart Smith as staff resource

The Task Force was set up by the Coordinating Team in the Fall of 2020, and assigned to research, discuss, and recommend back to the Coordinating Team, the philosophical and technological aspects of the options for in-person **or** remote/virtual **or** a hybrid model of Presbytery meetings going forward.

The Task Force meets at least once (more if necessary) between Presbytery meetings for the purpose of evaluation and discussion of changing technology, evolving expectations and needs, pros and cons of various options, gains to be protected and losses to be minimized, as the context for major business of the Presbytery is planned in the ever-changing pandemic landscape as well as beyond the pandemic.

Our guiding question is: What structures and platforms best serve the health and function of the whole body of the Presbytery? For each consideration, we further ask: Who is included and who is excluded by the various options? What is gained or lost when adaptations are made? We examine data, best practices, and theological considerations with regard to technology, environmental impact, space for debate of important topics, transparency, hospitality and inclusivity. We also consider the effects of each option on such things as the sustaining of fellowship and building up of community across the Presbytery, the mentoring of new leaders, creative problem solving, and the nurturance of reconciliation and healing when topics are divisive. In these assessments, we utilize evaluations from previous Presbytery meetings as well as research from business, academia, and church life.

The work of this Task Force addresses Presbytery meetings specifically, though the considerations we process are often applicable to committee meetings and congregational life as well. The Task Force does not set policy, but is advisory only.

The continuum of options is ever before us. We continue to recommend that each upcoming Presbytery meeting be considered individually and held up to the continuum as to what is best for that particular meeting, rather than set one model for all meetings to follow.

To that end, we welcome input (by email) from all members of the Presbytery, and all participants at Presbytery meetings.

Ruskin Falls	ruskinfalls@comcast.net
Peg Falls-Corbitt	fallscorbitt@hendrix.edu
Jeannie Ford	jeannieford@secondpreslr.org
Julie Gillaspy	Julie.Gillaspy@acxiom.com
Georgia Senior	gsenor@fpcbentonville.org
Stewart Smith	stewart@presbyark.org