



Presbytery of Arkansas

151st Stated Meeting
of the Presbytery of Arkansas
Friday-Saturday, October 28-29, 2022
First Presbyterian Church
Bentonville, Arkansas



PACKET



151st Stated Meeting

Presbytery Website: <https://www.presbyark.org>

Presbytery Facebook Group **PresbyArkConnect**: <https://tinyurl.com/4938rib7>

Presbytery Database: <https://directory.in-c.net/arkansas/>
Passphrase: **presbyarkconnect**

To Receive the “Update,” the Presbytery’s email newsletter, contact Presbytery Connector, Julie Price at julietannerprice@gmail.com.

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Presbytery Returns to “In-Person” Meeting

After holding our last seven stated meetings and one called meeting of Presbytery on Zoom, we will finally return to an **in-person** meeting this month on October 28-29 at First Presbyterian Church in Bentonville. I will attempt to give you all the information you need to prepare for the meeting.

Time: Registration will open at **5:45 pm** on Friday evening, October 28. It will be held in the Welcome Hall which is in the center of the facility. Moderator Susan Arnold will call the meeting to order in the sanctuary at **6:30 pm** and worship will follow at **7:00 pm**. On Saturday, October 29 we will begin with morning worship at **8:30 am** followed by our theological discussion. Our business should conclude early to mid-afternoon on Saturday.

Meals: Dinner on Friday evening is on your own. You are encouraged to arrive early to take advantage of the many restaurants in the Bentonville/Rogers area. You are encouraged to eat breakfast at your hotel on Saturday morning, but there will be coffee and light pastries available at the church for those without a breakfast option. The church is providing lunch on Saturday for the cost of \$10.00. **You will need to make a reservation for lunch on Saturday.** (on the registration form). Payment can be made to presbytery staff at registration by cash, check or credit card. A reception with wonderful desserts will be held at the church on Friday evening following the worship service.

Hotels: There are numerous hotels available in the Bentonville/Rogers area. You are encouraged to visit the travel site of your choice and book your room. The Comfort Inn on Northeast 11th St. is just two miles from the church. There are several options along Walton Boulevard (exit 85 off Interstate 49) about 5 miles from the church. If you need assistance in making reservations, please contact General Presbyter Stewart Smith.

Location: First Presbyterian Church is located at **901 NE J Street in Bentonville** which is less than a mile from the entrance to Crystal Bridges Art Museum. If you haven't been, you might consider coming early on Friday or scheduling tickets for Saturday afternoon after 2:00. Tickets can be reserved for free for the main exhibit at crystalbridges.org. You will also find information about the beautiful walking trails surrounding the museum and information about other paid exhibits that are available.

Childcare: Childcare will be available for infants through 5 years of age. Please indicate your request on the registration form.

Exhibit Space: If you would like to reserve a table for exhibit space please contact Stated Clerk Blake Brinegar (revbrinegar@gmail.com or 870-321-9102). The exhibits will be located in the Welcome Hall.

Packet: The packet will be posted on the presbytery website (presbyark.org). Click on the meetings tab and scroll down to the 151st meeting. Be sure to check before leaving in case an addendum packet has been posted.

Worship and Offering: The Friday evening worship will begin at 7:00 pm. The sermon will be given by Rev. Rebecca Spooner and we will celebrate the Sacrament of the Lord's Supper. Our offering will go to support the First Presbyterian Church of Bentonville Food Pantry. The pantry operates out of the church building on Saturdays and will have to be suspended on October 29 to host our meeting. This is a way for us to give back to this important ministry and say "thank you" to the church for hosting us on very short notice.

Special Gift: There will be an announcement and dedication on Friday evening of a special gift that has been given to the presbytery in memory of Rev. Dr. Gordon Garlington. Members of his family will be in attendance.

Raffles for R&R: To celebrate our being back together and in recognition of the difficult circumstances we've all faced during the pandemic, we will be drawing names for lucky participants to enjoy a two night stay at locations around the presbytery that have been donated by fellow Presbyterians. But – you must be present (in-person!!) in order to win.

Electronic Participation: For those that cannot attend the meeting in Bentonville, Friday evening's meeting and worship service will be "livestreamed" on First Presbyterian Bentonville's YouTube Channel. Go to [youtube.com](https://www.youtube.com) and search for First Presbyterian Church of Bentonville, AR. You can also find it on the church's [Facebook](#) page. On Saturday, voting commissioners can participate by Zoom (provided our signal is strong). We have a "low-tech" operation in place that should provide an opportunity for interaction and participation. Your experience will not be as good as being there physically. We have tested this in an empty sanctuary but we cannot make guarantees for a successful experience when the room is filled with others potentially using the "Wi-Fi signal". If you need the Zoom option on Saturday, please indicate that on the registration form.

[Click here](#) to register for the meeting.

If you have any questions about the upcoming meeting, please contact me or any of the presbytery staff. I have greatly missed the connections and the fellowship and conversations that happen when we gather together in person. I look forward to re-connecting with many of you in Bentonville. See you on October 28th !!!!

Stewart

J. Stewart Smith
General Presbyter

Blake Brinegar
Stated Clerk

Carol Clark
Presbytery Builder

Julie Price
Presbytery Connector

Brianne Christiansen
Director of Youth Ministries

Kim Palmer
Administrator

151st Meeting of The Presbytery of Arkansas

October 28-29
First Presbyterian
Bentonville, AR

Next Meetings

152nd Stated Meeting
Lyon College
Batesville
March 3-4, 2023

153rd Stated Meeting
Zoom Technology
June 3, 2023

154th Stated Meeting
First Presbyterian Church
Jonesboro
October 2023

Meeting Schedule

Friday, October 28

- 5:45 pm Registration & Exhibits in Welcome Hall
- 6:30 pm Gavel for the Start of the Meeting
- 7:00 pm Worship with Rev Rebecca Spooner
- 8:00 pm Reception in Fellowship Hall

Saturday, October 29

- 8:00 am Late Registration & Exhibits in Welcome Hall
- 8:30 am Opening Worship – Led by Matthew 25 Task Force
- 9:00 am Theological Discussion
Race Reconciliation: Beginning Dialogue
- 10:30 am Business of the Presbytery
- 11:55 am Benediction and Adjournment
- 12:00 pm Lunch with raffle drawings

Presbytery Leadership

Moderator MWS Susan Arnold
Vice-Moderator To Be Elected
Moderator of CT RE Julie Gillaspay
General Presbyter MWS Stewart Smith
Stated Clerk MWS Blake Brinegar
Presbytery Builder MWS Carol Clark
Presbytery Connector RE Julie Price
Director of Youth Ministries MWS Brianne Christiansen
Presbytery Administrator Kimberly Palmer

Moderator of Administration
RE Carolyn Willis
Moderator of COM MWS Leslie Belden
Moderator of CPM MWS David Clark
Moderator of Subcommittee on Disaster Preparedness
and Response
RE Ray Stephens
Moderator of Future of the Church
MWS Steven Kurtz
Co-Moderators of the Subcommittee on Honduran
Ministry
Leigh Woodruff & MWS Phil Butin
Moderator of Mission of the Church
CRE Mary Shaw
Moderator of Nominations
CRE Chuck Olson
Co-Moderators of Presbyterian Women
RE Patty Minga
RE Cathy Rogers
Moderator of Representation
MWS Marie Mainard O'Connell
Moderator of Youth, Young Adults, and Campus
Ministry
MWS Maggie Alsup



151st Stated Meeting

Docket

Friday, October 28, 2022

6:30 pm	Call to Order/Opening Gavel Lighting of the Christ Candle	Moderator MWS Susan Arnold
	Opening Prayer	
	Welcome to all in Attendance	General Presbyter - MWS Stewart Smith
	Introduction of Presbytery Staff	
	Explanation of Electronic Participation	Stated Clerk MWS Blake Brinegar
	Appointment of Tellers	Moderator – MWS Susan Arnold
	Welcome from the Host Church	MWS – Katie Cummings
6:45 pm	Consent Agenda Motion to approve the Consent Agenda - (Requires a second) (The Consent Agenda is Section A.)	Stated Clerk MWS Blake Brinegar
6:50 pm	Report of the Stated Clerk	Stated Clerk MWS Blake Brinegar
7:00 pm	Opening Worship–w/ Celebration of the Sacrament of the Lord’s Supper & Offering to benefit First Presbyterian Bentonville’s Food Pantry	
8:00 pm	Reception in the Fellowship Hall, celebrating being back together	



151st Stated Meeting

Docket

Saturday, October 29, 2022

8:30 am	Opening Worship – led by Matthew 25 Task Force	
9:00 am	Theological Discussion – “Race Reconciliation – Beginning Dialogue”	
	Plenary Discussion	CRE – Peg Falls-Corbitt
	Small Group Discussions	
	Re-convene for Plenary	
10:30 am	Business of the Presbytery	
	Report of the Committee on Nominations	CRE – Chuck Olson
10:35 am	Report of the Future of the Church Committee	MWS – Steven Kurtz
10:45 am	Report from Solar Under the Sun	MWS – Elizabeth Brinegar
10:55 am	Report of the Committee on Ministry	RE – Jane Webb
11:10 am	Report from Ferncliff	
11:20 am	Report of the Treasurer	RE Tom Verdery
11:30 am	Report of the General Presbyter	MSW Stewart Smith
11:40 am	Report from the Staff	
11:45 am	Short Announcements	
11:55 am	Benediction and Adjournment	
12:00 pm	Lunch in the Fellowship Hall with Raffle Drawings for Vacation Getaways (You must be present to win these free two night stays)	

Section A

Consent Agenda

MWS Blake Brinegar
Stated Clerk

For Action:

- 1. Motion to adopt the docket.**
- 2. Motion to approve the minutes of the 150th Stated Meeting of the Presbytery of Arkansas, June 4th, 2022 held through Zoom technology, with worship led by the Presbytery Staff and the Theological Discussion with Rev. Dr. Tod Bolsinger.**
- 3. Motion to approve the minutes of the Called Meeting held on September 24, 2022, held through Zoom technology for the purpose of electing MWS Blake Brinegar as Stated Clerk.**
- 4. Motion to enroll corresponding members with voice but not vote.**
- 5. Motion to grant privilege of the floor (voice) to those persons registered, but without vote.**
- 6. Motion for the technology of “Zoom” to count votes for those joining the meeting electronically.**
- 7. 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.”**
- 8. Motion to receive the minutes as the report of the Administrative Commission to Commission CRE Peg Falls-Corbitt as Pastor of First Presbyterian Church Presbyterian Church in Morrilton on July 31, 2022 at 3:00 pm, and to dismiss them with thanks.**
- 9. Motion to receive the minutes as the report of the Administrative Commission to install MWS Leslie Roper as Pastor of First Presbyterian Church of Hot Springs on August 28, 2022 at 3:00 pm, and to dismiss them with thanks.**

For Information:

The Presbytery’s Minutes for 2021 have been reviewed by the Synod and were approved with exceptions. The exceptions were evidence of Liability Insurance and evidence of a financial review.

Section B

Report of the Stated Clerk

MWS Blake Brinegar
Stated Clerk

For Information:

2023 Prayer List for Congregations

1. The 2023 Prayer List for Congregations is included in the packet following this report as Section B – Exhibit I. The Prayer List is available any time at the presbytery's website, [presbyark.org/Resources/Presbytery Documents](https://presbyark.org/Resources/Presbytery_Documents) under the Stated Clerk section.

Section B – Exhibit I

Prayer List for Congregations, Presbytery of Arkansas – 2023

Jan.	1	First, Clarksville	Park Hill, North Little Rock
Jan.	8	Mt. Vernon, Pea Ridge	First, Huntsville
Jan.	15	First, Benton	Active Ruling Elders
Jan.	22	University of the Ozarks, Clarksville	Faith, Horseshoe Bend
Jan.	29	Kirk of the Hills, Fairfield Bay	Church Pre-Schools
Feb.	5	First, McGehee	Inquirers and Candidates for Ministry
Feb.	12	First, Lincoln	First, Heber Springs
Feb.	19	Synod of the Sun	Church Musicians
Feb.	26	First, Jacksonville	Presbyterian Disaster Assistance
Mar.	5	Church Secretaries and Treasurers	Holiday Island Presbyterian
Mar.	12	Second, Little Rock	First, Yellville
Mar.	19	Directors of Children's Programs	First, Mena
Mar.	26	First United, Fayetteville	Lyon College, Batesville
Apr.	2	Mt. Comfort, Fayetteville	First, Dardanelle
Apr.	9	Good Shepherd, Greenwood	Presbyterian Church of Bella Vista
Apr.	16	Central, Fort Smith	Active Deacons
Apr.	23	Alpine Church, Amity	Church Groundskeepers
Apr.	30	Pulaski Heights, Little Rock	Presbytery Committees
May	7	Presbyterian Village	Vaughn, Bentonville
May	14	First, Hot Springs	Ministries to Hispanic Persons in Arkansas
May	21	Westover Hills, Little Rock	Allison Memorial, Little Rock
May	28	Holly Grove Church, Holly Grove	First, Alma
June	4	Mission Trip Participants	First, Fort Smith
June	11	Presbyterian Women Ministry	Harmony Church, Clarksville
June	18	New Worshipping Communities	First, Pine Bluff
June	25	Graham Memorial, Forrest City	Elkins Church, Elkins
July	2	Grace, Little Rock	First, Malvern
July	9	Barr Memorial, Norman	Hopewell Church, Morrilton
July	16	First, Mountain Home	First, Newport
July	23	First, Little Rock	Presbytery Staff
July	30	Wynne Church, Wynne	Commissioned Ruling Elders
Aug.	6	Trinity, Little Rock	Spring River, Hardy
Aug.	13	First, Bentonville	Westminster, Little Rock
Aug.	20	First, Conway	First, Prairie Grove
Aug.	27	First, Morrilton	First, Springdale
Sept.	3	Faith, Pine Bluff	First, Beebe
Sept.	10	Central, Pine Bluff	Church Camp Ministries
Sept.	17	First, Brinkley	First, Jonesboro
Sept.	24	First, Gurdon	Churches in Presbyteries in Honduras
Oct.	1	Cane Hill Church, Cane Hill	Active and Retired Christian Educators
Oct.	8	First, Van Buren	First, Batesville
Oct.	15	First, Eureka Springs	Central, Russellville
Oct.	22	First, Helena	West End, Arkadelphia
Oct.	29	Youth Directors	Ferncliff Camp & Conference Center
Nov.	5	Presbyterian Church of Bull Shoals	First, Arkadelphia
Nov.	12	Campus Ministries	Hospital Chaplains and Counselors
Nov.	19	Church Nursery Workers	First, Rogers
Nov.	26	First, Harrison	Westminster, Hot Springs
Dec.	3	Mountainburg Church, Mountainburg	Active and Retired Ministers
Dec.	10	Laotian Ministry, Fort Smith	Youth and Young Adults
Dec.	17	Memorial Church, Atkins	First, Walnut Ridge
Dec.	24	First, Paragould	Church Custodians
Dec.	31	Kirk in the Pines, Hot Springs Village	First, Searcy

Section C

Roster by Action from 2022 Nominations Committee

CRE Chuck Olson
Moderator

Presbytery	
Elected Officers	
2023 Presbytery Vice Moderator	MWS Emmet Powers [4]
2022 Presbytery Vice Moderator (Male Ruling Elder)	RE Mike Szabo [4]
Specific Needs Nominees	
Synod Commissioner Class of 2025 First Position	RE Wynona Bryant-Williams [3]
Synod Commissioner Class of 2025 Second Position	MWS Margaret Alsup [MAL]
Counselor-at-Law Class of 2025	RE George (Bo) Morton [1]
Readers of Theological Exams Class of 2025	MWS Brian Brock [2]
Readers of Theological Exams Class of 2025	RE Catherine Lowry [3]
GA Commissioner (Alternate) MWS Male Class of 2024	MWS John Arnold [4]
GA Commissioner (Alternate) RE Female Class of 2024	CRE Mary Shaw [1]
GA Commissioner (Alternate) RE Male Class of 2024	RE Willie Morris [4]
Presbytery	
Moderators	
Committee on Administration	RE Carolyn Willis [1]
Committee on Representation	MWS Marie Mainard O'Connell [3]
Committee on Preparation for Ministry	MWS Elizabeth Brinegar [3]
Committee on Ministry	MWS Leslie Belden [1]
Committee on the Mission of the Church	CRE Peg Falls-Corbitt [4]
Committee on the Future of the Church	RE Cindy Lanphear [2]
Presbytery	
Coordinating Team At-Large Members	
2025 First Position	RE Susan Morris [4]
Institutional Support	
Committee on Administration	
2024 Position – resignation of RE Tony Booth	RE Carla Houston [4] (serving 23/24)
2025 First Position	RE Alfred Williams [3]
2025 Second Position	MWS Carl McCormack [3]
Institutional Support	
Committee on Representation	
2024 Vacant Position	MWS Joy Carrington MAL
2025 First Position	MWS Bradley Rito [1]
2025 Second Position	RE Sahr Lebbie [3]
Institutional Support	
Permanent Judicial Commission	
2025 Rita Wilson Perry Position	MWS Catherine Allsbury [3]
2025 Steve Frazier Position	CRE Chuck Olson [2]

Leadership & Ministry	
Committee on Ministry	
2023 Fill-in Position	CRE Ed Wilkinson [2]
2025 First Position	MWS Fern Davis [4]
2025 Second Position	MWS Kade Curry [1]
2025 Third Position	MWS Alisa Secrest [3]
2025 Fourth Position	MWS Linda Whitworth-Reed [4]
2025 Fifth Position	RE Don Harris [3]
2025 Sixth Position	RE Mike McClure [2]
Leadership & Ministry	
Committee on Preparation for Ministry	
2025 First Position	MWS Susan Gray [1]
2025 Second Position	MWS Matt Bussell [4]
2025 Third Position	MWS Katie Cummings [1]
Mission & Vision	
Mission of the Church Committee	
2025 First Position	RE Emily Laurel [3]
2025 Second Position	MWS Janet Butin [1]
2025 Third Position	RE Allison Richardson [3]
Mission & Vision	
Future of the Church Ministry Committee	
2025 First Position	RE Patricia Donlow-Wright-[2]
2025 Second Position	MWS Brenda Holder [2]
2025 Third Position	RE Dawn Cattaneo [2]

Section D

Future of the Church (FOTC) Committee Report

October 2022

MWS Steven Kurtz

Moderator

The Future of the Church invites you to visit our display. On a *'first come first, served'* basis pick up a free book: [The Art of Gathering](#) or [Secrets of a Secret Shopper](#). Both of these books have very pertinent applications to church life today and we'd love to get some of these into the hands of those who might not have run across them yet.

The [Art of Gathering](#) is a brilliant 'rethink' of the way we conceive of and handle our church get togethers. With Georgia Senor's leadership and drawing on the wisdom of this book, First Bentonville is conducting a series of gatherings "Conversations that Matter." Carol Clark, our Presbytery builder, has asked Georgia to lead us in a book discussion in the new year because the challenge of the book is not just reading it but applying it. Zooming together will allow time for discussion and visioning about how to make all of those gatherings that we hold more gracious and connective.

[Secrets of a Secret Shopper](#) may not leave you 'gasping with revelation,' but as a primer for *Church Welcome 101*, there are really not many more effective options. This book is a perfect tool for your 'welcome/membership/outreach' committees to study together and not just study but apply to your own situation. Read this book, then walk your campus and Sunday morning worship with the eyes of a visitor and you might be surprised how many small changes could be very important.

Members of the FOTC are always excited when we learn about our churches who are honestly grappling with 'being the church' in changing times, particularly in terms of worship and worship styles. We want to share 3 of those in our Presbytery with you.

1. First United Presbyterian Church in Fayetteville has just launched *Third Worship* which will meet on the third Sunday of each month at 4pm. Featuring 'rock type contemporary music,' this service is intended to appeal to college students, young families and their own youth who can worship and then gather for their Sunday youth programs. The 'sermon' is replaced by an introduction to a gospel reading and then a time for discussion in small groups, wrapping up with another song and a simple blessing. Another beautiful thing that is happening in this reformed and contemporary style of worship is that the youth of First Presbyterian Springdale came to worship, too. It doesn't get any better than worship and connection with other Presbyterians! To see the service, go to this link on YouTube (https://www.youtube.com/watch?v=IzcVizCa_sE) or find them on their website/worship/streaming.
2. In Fort Smith, a New Worshipping Community called *A Circle of Friends Gathering* has formed and meets starting with supper on the first and third Sundays of the month. After the meal, they gather in the living room of the Sweet House which was repainted and furnished using FOTC grants. They sit in a circle, light a candle, have a moment of meditative silence, take time to hold in the light anyone who expresses a concern, sing a song, then take turns leading a discussion topic. They end with the serenity prayer. The Gatherings are inclusive, informal, and non-hierarchical. Leadership is shared and volunteer. They have just started, but plan to add community service to their activities. <https://circleoffriendsgathering.org/>
3. First in Little Rock is housing a new contemporary worship service that is reformed and open, welcoming to all, informal and filled with the spirit. The group committed to this new worship style has, with their own resources and volunteer musicians, created a different experience of worship. They are grateful to

First Presbyterian for giving the space (and also the air-conditioning) to allow for a way to experiment with a new form other than traditional worship. Worship is at 9:30am each Sunday morning!

The FOTC committee (with additional help from the Coordinating Team) awarded grants to 9 of our churches; 5 for help with technology, 1 for a consultant (Jason Tucker), 3 for community outreach events. It's GRANT TIME again. We invite all of you who are pondering endeavors that are aimed at strengthening or changing some directions in the life of your church to consider applying for a grant for 2023. You can find the application on the Presbytery's website (<http://presbyark.org/wp-content/uploads/2022/02/Grant-Application-2022-FINAL.pdf>) or email or text Carol Clark (cbclark05@aol.com; 501-563-6279.) The FOTC grants are not for general property improvement but for specific kinds of programs, events or projects that engage our churches with the community and encourage connections with people in the communities.

We have a GREAT committee, eager to find ways to be of specific help to our congregations. We are always open to suggestions. The members of our committee are:

Class of 2022— Cameron Highsmith, Steven Kurtz, Michael Ulasewich, Marci Ward, David Webb

Class of 2023— Valerie Bell, Greg Fairchild, Ty Hendricks, John Gibson

Class of 2024 — Sally Roden, Amanda Jones , Cindy Lanphear

Respectfully submitted,

MSW Steven Kurtz, Chair

Section E

Report of the Committee on Ministry

MWS Leslie Belden
Moderator

For Action:

- 1. Motion to approve the call of MWS Susan Arnold as Pastor of First Presbyterian Church of Springdale, effective October 3, 2022, with the following terms of call, approved at a duly called congregational meeting on August 14:**

Salary	\$ 32,000.00
Housing	\$ 34,155.00
Pension/ Medical	\$ 25,900.00
Social Security Supplement	\$ 5,355.00
Book/ Continuing Education	\$ 1,250.00
Dental	\$ 1,635.00
Professional Expense	\$ 1,250.00
Auto Expense	\$ 2,000.00
403 Employer Match	\$ 3,500.00
Technology	\$ 4,000.00
Total Package	\$111,045.00

Moving Expenses: In Full

4 Weeks Paid Vacation Annually

2 Weeks Continuing Education Leave Annually

3-month Sabbatical Leave in the 7th year of service with plan approved by the Committee on Ministry.

6 Weeks Paid Parental Leave.

And the worship service to install to be set for November 20, 2022 at 3:00 pm, with the offering recipient designated to be Ferncliff Camp and Conference Center, and the following to be elected to serve on the Administrative Commission with the specified duties:

RE Julie Gillaspay of First Presbyterian Church of Conway to Moderate and Propound the Constitutional Questions

RE Gene Anderson of First Presbyterian Church of Springdale to Charge the Congregation

MWS John Arnold to preach

RE Josie Westmoreland of First United Presbyterian Church of Fayetteville to Charge the Pastor

MWS Phil Blackburn

MWS Georgia Senor

MWS Jan Butin

- 2. Motion to approve the call of MWS Yvonne Thurmond as Pastor of First Presbyterian Church of Yellville, effective November 1, 2022, and enroll her as a member of the Presbytery of Arkansas, requesting that Western North Carolina Presbytery dismiss her, with the following terms of call, approved at a duly called congregational meeting on October 9:**

Salary	\$36,000.00
Manse (includes utilities)	\$10,800.00
Housing	\$ 3,600.00

Total Effective Salary	\$50,400.00
Automobile	\$ 2,400.00
Continuing Education	\$ 1,200.00
Presbytery Expenses	\$ 600.00
Pension/Medical	\$18,700.00
Dental/Vision	\$ 900.00
SECA Allowance	\$ 2,400.00
Total Reimbursable/Other	\$27,100.00
Total Salary	\$77,500.00
Vacation – 4 weeks	
Continuing Education – 2 weeks	

The information on the Administrative Commission and worship service to install to be approved at a later date. MWS Yvonne Thurmond's Statement of Faith is included as Section E – Exhibit I.

3. **Motion to approve and enroll the following as Temporary Members of the Presbytery of Arkansas:**
 - a. **Rev. Justin Ross, serving in a temporary pastoral relationship at First Presbyterian Church of Pine Bluff.** Rev. Ross is a member in good standing of the Southern Baptist denomination and has passed all of the requirements of the Presbytery of Arkansas and the Committee on Ministry for temporary membership in our presbytery.
 - b. **Rev. Barry Anderson, serving in a temporary pastoral relationship at First Presbyterian Church of Paragould.** Rev. Anderson is a member in good standing of the Cumberland Presbyterian denomination and has passed all of the requirements of the Presbytery of Arkansas and the Committee on Ministry for temporary membership in our presbytery.
4. **Motion to elect an Administrative Commission to work with the congregation of Park Hill Presbyterian Church with membership and authority as outlined in the accompanying document in Section E—Exhibit II.**
5. **Motion to approve requiring all Ministers of Word and Sacrament, Temporary Members of the Presbytery of Arkansas, Commissioned Ruling Elders, and any serving in a pastoral role in congregations of the Presbytery of Arkansas to take a course in “Boundaries Training” as offered by the Synod of the Sun or other means of taking a qualified course. (See the accompanying document in Section E—Exhibit III.) Boundaries training must be completed by all required before December 31, 2023, unless exempted by the Committee on Ministry.**

Necrology

The Presbytery is asked to observe a moment of silence to reflect on the life and ministry of MWS JQ Williams, HR, whose work on this earth has ended, and who has received his reward and is at home with God and all the saints in the Kingdom of God.

For Information

1. The Committee on Ministry approved the following dissolutions of calls:
 - a. MWS Val Bell as Pastor of First Presbyterian Church, Rogers, Arkansas, effective June 30, 2022, approved by the congregation at a duly called congregational meeting on June 26, 2022.
 - b. MWS Leslie Roper as Pastor of First Presbyterian Church, Batesville, effective June 12, 2022, approved by the congregation at a duly called congregational meeting on May 15, 2022.

- c. MWS Krista Denne' as Pastor of First Presbyterian Church, Clarksville, effective January 1, 2023, approved by the congregation at a duly called congregational meeting at a date to be determined, so that MWS Denne' could transition into a temporary pastoral relationship role, as approved by the Committee on Ministry.
2. The Committee on Ministry granted authority for the following congregations to elect a Pastor Nominating Committee (PNC):
 - a. First Presbyterian Church of Rogers
 - b. First Presbyterian Church of Batesville
 - c. First Presbyterian Church of Benton
 - d. First Presbyterian Church of Harrison
 - e. First Presbyterian Church of Walnut Ridge
 - f. Wynne Presbyterian Church of Wynne
 - g. Second Presbyterian Church of Little Rock, for two separate PNCs
3. The Committee on Ministry approved the following temporary pastoral relationships:
 - a. MWS Brenda Holder and Harmony Presbyterian Church of Clarksville, for a period of six months, effective May 1, 2022, with the following terms of call: Total Effective Salary, including salary and mileage for six months, \$12,407.20, with two paid Sundays for vacation, and \$109.97 per month paid to the Board of Pensions.
 - b. MWS Emmett Powers and the Presbyterian Kirk of the Hills of Fairfield Bay, for a period of 12 months, effective September 18, 2022, with the following terms of call:

Salary	\$2,650.00 per month
Mileage reimbursement-	\$ 87.50 per trip from Cabot to Fairfield Bay
Lodging at the Cobblestone Inn or comparable facility in Fairfield Bay on Sunday nights.	
IRS Mileage reimbursement for extra trips required for funerals, weddings or other activities agreed upon between the Interim Pastor and the Session.	
 - c. MWS Krista Denne' and First Presbyterian Church of Clarksville, for a period of 12 months, effective January 1, 2023, with the following terms of call for a twenty hour per week position:

Salary	\$ 5,000
Housing Allowance	\$15,000
Vacation	4 Weeks
Continuing Ed	\$ 5,000
Total	\$25,000
 - d. MWS Carl McCormack and Park Hill Presbyterian Church, for a period of 12 months, effective October 1, 2022, with the following terms of call for a 30 hour per week Interim Pastor position: (It is understood that the Interim Pastor is not eligible to be called as the installed Pastor.)

Salary	\$25,036
Housing	\$18,000
Total Effective Salary	\$43,036
Pension and Medical Benefits	\$ 5,164
Total Package	\$48,200
Moving Expenses	N/A
Vacation – two (3) weeks (after 7 months service)	
Reimbursement of Ministry Expenses Including:	
Automobile at \$0.585 per mile (reimbursed as used)	
Continuing Education \$600 (reimbursed as used) with up to 1 week off	
4. The Committee on Ministry renewed the following temporary pastoral relationship covenants:
 - a. MWS Libby Lizarraga and Mt. Comfort Presbyterian Church of Fayetteville, for a period of twelve months, effective August 8, 2022, with the following terms of call: \$150.00 per Sunday.

- b. Rev. Brian Timmons, a temporary member of our presbytery, and Mount Vernon Presbyterian Church of Pea Ridge, for a period of 12 months, effective January 1, 2023, with the following terms of call:

Salary \$ 300.00 per month
Housing \$1,400.00 per month
Automobile Expense (Current IRS rate)
Funerals – an honorarium
Four (4) vacation days per year

5. The Committee on Ministry granted Holly Grove Presbyterian Church of Holly Grove permission to be excused from complying with the norm of Ruling Elders serving beyond their term limits, as requested by the session, and voted on at a September 12, 2022 meeting of the session.

Section E – Exhibit I

MWS Yvonne Thurmond

Statement of Faith

I believe God is the creator of the universe and is self-revealing as one being in three persons: Father, Son and Holy Spirit. God's essential nature is everlasting love which is revealed in God's personal involvement in creation and with human beings in life-giving ways through various covenants.

I believe Jesus Christ is the eternal Word of God who 'took on flesh' and became Immanuel, God with us. He proclaimed the love of God to all through his preaching and ministry, especially those in need. Because the powers of his time "loved the darkness rather than the Light," Jesus was crucified; three days later he arose from the dead to demonstrate God's unfailing love for us and God's power over evil and death. Jesus is alive now in heaven where he intercedes for us and waits for the time of his return to earth for the final defeat of the powers of darkness.

I believe the Holy Spirit is the active presence of God in the world today. It is the Spirit who continues to reveal God's work in the world, interprets the Word of God, gives gifts to all people and empowers believers for discipleship and service in the Church and in the world. Through the work of the Holy Spirit believers are formed into the one Body of Christ, are able to work together for the good of all and become a transforming agency in the world.

I believe human beings are created in the image of God and therefore have worth as persons. As God is relational, so are human beings; we are meant to have life-affirming relationships with God, others and ourselves. Humanity, however, is tainted in every aspect of life by the effects of sin which causes chaos and destruction in those relationships. It is the mercy and grace of God in Christ through the indwelling Holy Spirit which saves us from those destructive forces, transforms our desires and actions and enables us to become who we are created to be.

I believe the Church includes all who are called to faith in Christ through the work of the Holy Spirit and that the church's primary work is the worship and service of God in the communities in which it is located. That work is accomplished through nurturing people in the faith, education in and interpretation of the Scripture, the celebration of the sacraments and participation with the Holy Spirit in transforming the lives of those in and out of the church through service and mission.

I believe that the sacraments of Baptism and the Lord's Supper are tangible signs and seals of the work of God in the lives of his people. Through Baptism, we are called into new life and grafted into the Body of Christ, the Church, to be nurtured and sustained as we mature in discipleship of Christ and service to others. In the Lord's Supper, the Body of Christ gathers around the table of remembrance to express our gratitude for all that God has done for us, to reaffirm our commitment to each other and to receive nourishment for the work to which God has called us as individuals and as a covenant community.

Section E – Exhibit II

Park Hill Presbyterian Church North Little Rock, Arkansas Administrative Commission

Motion to the Presbytery of Arkansas to form an Administrative Commission with the following members and authority, and the responsibility to report to the Presbytery:

1. Members:
 - a. RE Cyril Hollingsworth, Second Presbyterian Church of Little Rock
 - b. RE David Stricklin, Westover Hills Presbyterian Church of Little Rock
 - c. MWS Karen Akin, HR
 - d. RE Jane Anne Spikes, Pulaski Heights Presbyterian Church of Little Rock
2. Charged with the authority to:
 - a. Serve alongside Ruling Elders of Park Hill Presbyterian Church as full voting members of the Session;
 - b. Counsel the Session of Park Hill Presbyterian Church, North Little Rock, Arkansas, in the Session's discernment of God's future for the congregation;
 - c. Counsel the Session and membership of Park Hill Presbyterian Church, North Little Rock, Arkansas, in the Session's and congregation's deliberations and actions;
 - d. Serve as the presence of the Presbytery of Arkansas in all and any ways necessary; and
 - e. Assume original jurisdiction of the church, if necessary.
3. Reporting: The AC shall communicate to the Stated Clerk all actions taken on behalf of the presbytery. Actions shall be reported within two weeks of having been taken. (Email is a satisfactory way to report actions taken). Written reports of the AC's actions shall be submitted no less than 30 days prior to each stated meeting of the presbytery. Prior to dissolution, minutes of all meetings of the AC shall be submitted to the Stated Clerk.

Contact Information for Administrative Commission Members

RE Cyril Hollingsworth	Second Presbyterian Church, Little Rock
501.690.3897 (cell)	cyril@ddh-ar.com
4409 Edgewood Road, Little Rock, AR 72207-6311	

RE David Stricklin	Westover Hills Presbyterian Church, Little Rock
501.749.9906 (cell)	dbstricklin@sbcglobal.net
11 Leslie Circle, Little Rock, AR 72205	

MWS Karen Akin, HR	
501.993.3694 (cell)	karenkakin@gmail.com
14605 Woodcreek, Little Rock, AR 72211	

RE Jane Anne Spikes	Pulaski Heights Presbyterian Church, Little Rock
501.607.2136 (cell)	phpres@comcast.net
1212 Bryan, Little Rock, AR 72207	

Section E – Exhibit III

Not-Your-Average Boundaries Training Offered by Synod of the Sun

It's the experience of those within the Synod of the Sun that pastors, church staff, and other leaders who transgress boundaries by-and-large are not predators. In fact, not even close. Most people in ministry who violate boundaries are individuals who know and follow the rules most of the time but whose judgment may be impaired due to an unusually stressful time in their lives.

With that in mind, Not-Your-Average Boundaries Training, offered by Synod of the Sun, is tailored to focus on strategies to foster mental health, emotional resiliency, and well-being. While this training still covers the requirements — “Don’t sleep with a parishioner unless you’re married to them” and the like — the best prevention is to encourage clergy to take steps to manage their stress in order to maintain balance and perspective when temptation arises. The program teaches a 3-step strategy to help stop the participant in their tracks before they commit a boundary violation; and participants leave with their own personal prevention plan.

This training is lively and interactive, full of reflection and conversation — and even laughter. Attendees have given the Synod feedback that this boundaries training was a great experience, AND caused them to re-evaluate some of their own practices.

Participants **MUST** take part in ALL five hours of training in order to receive the certificate of completion. Dates the training is offered are:

November 8-9, 2022 from 5:00 – 7:30 pm

February 6-7, 2023, from 9:30 am – noon

There are other options for meeting the requirements for boundaries training in addition to these two dates. The Synod of the Sun PCUSA is committed to ensuring that the presbyteries within its bounds provide safe places of worship and fellowship to everyone served. As part of that commitment, the Synod is providing information on Safe Gatherings as a resource for pastors and congregations in this important area. Safe Gatherings provides a 2-hour online course called “Clergy Ethics and Congregational Boundaries.” In partnership with many presbyteries, the Synod is sponsoring this course as a means of meeting requirements for boundaries training.

Please see the Synod’s website for more information and to register for one of the classes:

<https://www.synodsun.org/boundaries-training>

Section F

Report of the Treasurer

RE Tom Verdery
Treasurer

For Information

1. While 2022 continues to be a challenging year in the financial markets, through September, the Presbytery of Arkansas is projecting income for 2022 to be consistent with our early year forecasts and expenses will be below budget. Early in the year there were still significant concerns over Covid impacting our ministry spending, which is why we are below budget. We continue to be grateful to all Church Benevolence contributions to the Presbytery of Arkansas.
2. Texas Presbyterian Foundation performance through September 2022 in their Balanced Pooled Funds is down approximately 23.4%. Fortunately, your Presbytery of Arkansas is in a strong cash flow position with significant funds in money market and checking accounts, eliminating any significant need to take money from the Balanced Pooled funds invested in stocks and fixed income.
3. We just completed our 2021 independent Financial Review from Benchmarks Accounting Firm. The accounting firm's review came back with a solid review (see pages 29-47), showing no discrepancies or recommendations for modification of any of our financial statements.
4. The Administration Committee has had the presbytery's insurance review performed in 2022, which raised several questions including the need to increase the umbrella value for the 2022 renewal, verifying insured business items value versus insured amount, and ensuring all presbytery property has liability insurance. Also, the question was raised about which properties that are owned by the Presbytery, as the list is continually being updated as new properties have come on board. The Administration Committee, Treasurer and the Presbytery Staff are studying and addressing these questions to be well prepared for the insurance renewal for 2023. See accompanying document in Section F –Exhibit V.
5. Your Committee on Administration will be bringing their proposed 2023 financial budget to our next Presbytery meeting (March 2023) for review and approval.
6. Our continued focus for 2022 and beyond will be creating programs and support to help all churches as they move back to normal activities post pandemic.

Section F – Exhibit I
THE PRESBYTERY OF ARKANSAS
BALANCE SHEET
September 30, 2022

ASSETS

Current Assets	108,430.31	
Cash TPF - undesignated		
TPF Investment Cash - designated	657,338.48	
TPF Investments	4,754,764.74	
N/R Ministers	11,625.03	
N/R Churches	25,000.00	
TPF Mark to Market 52190	332,803.07	
Total Current Assets		5,889,961.63
 Property and Equipment		
Furniture & Fixtures	55,651.89	
Land	184,222.89	
Buildings	961,516.12	
	961,516.12	
Accumulated Depreciation	(436,273.11)	
Net Property and Equipment		6,599,427.53
 TOTAL ASSETS		\$ 6,599,427.53

LIABILITIES AND CAPITAL

Current Liabilities	0.00	
Payroll & Other Withholdings		
Total Current Liabilities		0.00
 Fund Balance		
Equity Beginning Balance	\$ 4,343,422.31	
Fund Balance	4,773,399.74	
Unrealized Gains/Losses	(2,027,147.04)	
Net Income	(235,247.48)	
Total Fund Balance		6,854,427.53
 TOTAL LIABILITIES & CAPITAL		\$ 6,854,427.53

Unaudited - For Management Purposes Only

Section F – Exhibit II

The Presbytery of Arkansas Benevolence as of September 30, 2022

LOCATION	2019 Benevolence	2020 Benevolence	2021 Benevolence	2022 Benevolence
Alma	-	-	-	-
Amity	-	-	-	-
Arkadelphia, First	1,500.00	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	7,500.00
Beebe	900.00	600.00	1,200.00	600.00
Bella Vista	30,000.00	24,999.96	20,000.00	14,999.65
Benton	9,600.00	8,600.00	8,600.00	6,000.00
Bentonville, First	29,500.00	32,000.00	33,500.00	-
Bentonville, Vaughn	-	2,000.00	-	-
Brinkley	-	-	-	-
Bull Shoals	-	-	50.00	116.74
Cane Hill	-	-	-	-
Clarksville, First	-	-	-	-
Clarksville, Harmony	-	-	-	-
Conway	8,125.00	7,700.00	7,500.00	5,000.00
Dardanelle	6,000.00	6,000.00	5,500.00	3,500.00
Elkins	1,000.00	1,000.00	1,000.00	500.00
Eureka Springs	3,000.00	2,550.00	2,750.00	1,500.00
Fairfield Bay	700.00	350.00	350.00	-
Fayetteville, First United	41,000.00	41,000.00	41,000.00	27,328.00
Fayetteville, Mt. Comfort	1,660.00	1,660.00	1,660.00	900.00
Forrest City	8,250.00	9,000.00	9,000.00	6,000.00
Ft. Smith, Central	16,000.00	16,000.00	16,000.00	8,000.00
Ft. Smith, First	5,000.00	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	3,100.00
Holly Grove	500.00	500.00	500.00	500.00
Horseshoe Bend	3,000.00	3,000.00	2,290.00	1,500.00
HSV, Kirk	27,270.00	27,270.00	27,270.00	18,180.00
H. Springs, First	20,000.00	20,000.00	20,013.00	10,000.00
H. Springs, Westminster	8,013.04	10,012.04	8,012.04	6,009.03
Huntsville	2,400.00	2,200.00	2,400.00	1,800.00
Jacksonville	2,655.00	2,800.00	3,250.00	2,250.00
Jonesboro	3,000.00	3,000.00	3,000.00	2,250.00
Lincoln	1,000.00	1,000.00	1,000.00	-

LOCATION	2019 Benevolence	2020 Benevolence	2021 Benevolence	2022 Benevolence
LR, Allison	657.05	-	-	-
LR, First	-	-	-	-
LR, Grace	5,625.00	7,900.00	7,900.00	6,025.00
LR, Pulaski Heights	3,228.00	3,636.00	3,636.00	2,250.00
Little Rock, Second	200,000.00	200,000.00	200,000.00	-
LR, Trinity	7,333.33	8,000.00	8,000.00	6,000.03
LR, Westminster	300.00	400.00	400.00	200.00
LR, Westover Hills	10,500.00	10,500.00	7,500.00	-
Malvern	5,241.72	5,241.71	5,241.72	3,057.60
Marianna	-	-	-	-
McGehee	2,520.00	2,520.00	2,520.00	1,890.00
Mena	5,000.00	5,000.00	5,000.00	3,750.00
Morrilton, First	-	1,200.00	1,200.00	800.00
Morrilton, Hopewell	-	-	-	-
Mountain Home	1,000.00	1,000.00	750.00	500.00
Mountainburg	-	-	-	-
Newport	4,800.00	3,225.00	2,700.00	2,025.00
Norman	-	2,000.00	-	-
NLR, First	-	-	-	-
NLR, Park Hill	16,000.00	16,000.00	16,000.00	11,750.00
Paragould, First	-	-	-	-
Pea Ridge	3,000.00	3,000.00	3,000.00	1,750.00
Pine Bluff, Central	-	-	-	115.80
Pine Bluff, Faith	500.00	-	-	-
Pine Bluff, First	4,999.92	4,999.92	4,583.26	5,247.00
Prairie Grove	7,700.00	7,150.00	6,960.00	3,440.00
Rogers	7,000.00	6,999.96	6,999.96	5,250.02
Russellville	-	-	-	-
Searcy	2,000.00	2,000.00	-	-
Springdale	30,000.00	30,000.00	30,000.00	22,500.00
Van Buren	4,000.00	-	-	-
Walnut Ridge	-	6,400.00	-	-
Wynne	7,500.00	7,500.00	7,500.00	7,499.97
Yellville	6,000.00	6,000.00	6,000.00	4,500.00
Total	588,601.33	589,342.59	566,495.98	222,583.84

SECTION –F Exhibit III

THE PRESBYTERY OF ARKANSAS Operating Income Statement

For the Nine Months Ending September 30, 2022

		Current Month Actual	Current Month Budget	Over/(Under) Budget		Year to Date Actual	2022 Budget	Over/(Under) Budget
6000-01	Mission Acceptance	\$ 27,190.11	30,000.00	(2,809.89)		\$ 222,583.84	560,000.00	(337,416.16)
Misc. (Acct 6015)	Investment Spend Rate	19,859.34	17,083.33	2,776.01		172,796.08	205,000.00	(32,203.92)
6000-01-1-101	Previous Years Pledges	0.00	0.00	0.00		2,620.86	2,620.86	0.00
6001-00-1-000	Miscellaneous Revenue	1,325.00	1,325.00	0.00		11,925.00	15,900.00	(3,975.00)
6046-00-2-000	Prior Year Reserves	0.00	195.91	(195.91)		0.00	2,350.88	(2,350.88)
	Total Revenues	48,374.45	48,604.24	(229.79)		409,925.78	785,871.74	(375,945.96)
	Expenses							
7000-01-1-000	Coordinating Team--Meeting Exp, Meals, Worship	138.04	100.00	38.04		940.79	1,200.00	(259.21)
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)		0.00	400.00	(400.00)
7000-31-1-000	Coordinating Team--Background Checks	0.00	25.00	(25.00)		18.00	300.00	(282.00)
		138.04	291.67	(153.63)		958.79	3,500.00	(2,541.21)
7100-01-1-000	Administration--Meeting Expense, Financial Review	0.00	500.00	(500.00)		5,495.70	6,000.00	(504.30)
7100-05-1-000	Administration--Ferncliff General Site Support	0.00	2,333.33	(2,333.33)		14,000.00	28,000.00	(14,000.00)
7500-06-1-000	Black Caucus--AI Branch	0.00	64.33	(64.33)		0.00	772.00	(772.00)
7500-21-1-000	West End Operation Support	3,375.00	1,125.00	2,250.00		10,125.00	13,500.00	(3,375.00)
7500-53-1-000	Laotian Ministry support	900.00	300.00	600.00		2,700.00	3,600.00	(900.00)
7500-98-1-000	Faith Presbyterian Operation Support	1,782.00	594.00	1,188.00		5,346.00	7,128.00	(1,782.00)
		6,057.00	4,916.66	1,140.34		37,666.70	59,000.00	(21,333.30)
7200-01-1-000	Min. of the Church-- Prep. for Ministry--Travel, food, lodging, supplies	0.00	41.25	(41.25)		0.00	495.00	(495.00)
7200-02-1-000	Min. of the Church-- 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, meeting support	0.00	166.67	(166.67)		935.42	2,000.00	(1,064.58)
8000-01-1-000	Min. of the Church--Cmte on Prep. for Ministry--Meeting Expenses, etc.	0.00	42.08	(42.08)		0.00	505.00	(505.00)
8000-09-1-000	Min. of the Church--Prep. for Ministry--Eval, Retreat, Support, Bkg Checks	0.00	166.67	(166.67)		0.00	2,000.00	(2,000.00)
8400-08-1-000	Min. of the Church--Wellspring Contract	0.00	687.08	(687.08)		8,245.00	8,245.00	0.00
		0.00	1,187.08	(1,187.08)		9,180.42	14,245.00	(5,064.58)
7300-29-1-000	Youth, Collegiate, and Young Adults--Campus Ministry/Program Support	2,356.66	2,500.00	(143.34)		21,209.94	30,000.00	(8,790.06)
7300-71-1-000	Youth, Collegiate, and Young Adults--YAT--Planning Retreats & Materials	0.00	83.33	(83.33)		179.88	1,000.00	(820.12)
7300-73-1-000	Youth, Collegiate, and Young Adults--YAT Scholarships	0.00	41.67	(41.67)		0.00	500.00	(500.00)
7300-74-1-000	Youth, Collegiate, and Young Adults--YAT Denomination Trips	0.00	166.67	(166.67)		0.00	2,000.00	(2,000.00)

THE PRESBYTERY OF ARKANSAS								
Operating Income Statement								
For the Nine Months Ending September 30, 2022								
		Current Month Actual	Current Month Budget	Over/(Under) Budget		Year to Date Actual	2022 Budget	Over/(Under) Budget
7300-75-1-000	Youth, Collegiate, and Young Adults--YAT-Youth @ Presbytery	250.57	41.67	208.90		523.39	500.00	23.39
7300-76-1-000	Youth, Collegiate, and Young Adults--YAT YouthQuake	(50.00)	416.67	(466.67)		4,950.00	5,000.00	(50.00)
7300-78-1-000	Youth, Collegiate, and Young Adults--YAT Montreat	3,783.34	208.33	3,575.01		117.77	2,500.00	(2,382.23)
7300-79-1-000	Youth, Collegiate, and Young Adults--YAT--JrHi Jubilee	0.00	208.33	(208.33)		114.50	2,500.00	(2,385.50)
7300-80-1-000	Youth, Collegiate, and Young Adults--YAT--Matthew 25 Account	100.00	208.33	(108.33)		5.57	2,500.00	(2,494.43)
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 Dev	0.00	41.67	(41.67)		0.00	500.00	(500.00)
7300-99-1-000	Youth, Collegiate, and Young Adults--Campus Ministry-Special Events	0.00	1,250.00	(1,250.00)		612.50	15,000.00	(14,387.50)
		6,440.57	5,375.00	1,065.57		27,713.55	64,500.00	(36,786.45)
7500-01-1-000	Future of the Church--CCD--Admin., Listening	0.00	83.33	(83.33)		1,011.93	1,000.00	11.93
7500-25-1-000	Future of the Church--Presbytery Technology Needs	0.00	625.00	(625.00)		3,438.92	7,500.00	(4,061.08)
7500-51-1-000	Future of the Church--CCD--New Ministries' Development	0.00	2,208.33	(2,208.33)		26,500.00	26,500.00	0.00
		0.00	2,916.66	(2,916.66)		30,950.85	35,000.00	(4,049.15)
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/presbytery	37.50	166.67	(129.17)		37.50	2,000.00	(1,962.50)
7300-21-1-000	Christian Education--Ferncliff. Prog/Supt. Summer Camp	12,000.00	2,000.00	10,000.00		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	500.00	166.67	333.33		1,809.45	2,000.00	(190.55)
7300-91-1-000	Christian Education--Resource Center. Admin.	9.77	91.67	(81.90)		1,072.24	1,100.00	(27.76)
7600-03-1-000	Mission of the Church--Scholarship for Mission Trip	0.00	83.33	(83.33)		0.00	1,000.00	(1,000.00)
7600-05-1-000	Mission of the Church--International Mission Emphasis	0.00	166.67	(166.67)		0.00	2,000.00	(2,000.00)
7600-26-1-000	Mission of the Church--Arkansas Interfaith Conference	875.00	291.67	583.33		2,625.00	3,500.00	(875.00)
7600-44-1-000	Mission of the Church--Lyon College	250.00	83.33	166.67		750.00	1,000.00	(250.00)
7600-45-1-000	Mission of the Church--Presbyterian Village Support	125.00	41.67	83.33		375.00	500.00	(125.00)
7600-49-1-000	Mission of the Church--University of Ozarks	250.00	83.33	166.67		750.00	1,000.00	(250.00)
7600-51-1-000	Mission of the Church--Vera Lloyd Mission	625.00	208.33	416.67		1,875.00	2,500.00	(625.00)
7600-62-1-000	Mission of the Church--Unified Mission Emphasis	2,700.00	1,172.92	1,527.08		9,300.00	14,075.00	(4,775.00)
7600-96-1-000	Mission of the Church--Solar Under the Sun	250.00	83.33	166.67		750.00	1,000.00	(250.00)
8300-01-1-000	Mission of the Church--PW Exp., travel, postage, etc.	0.00	41.67	(41.67)		0.00	500.00	(500.00)
8300-07-1-000	Mission of the Church--PW--Spring & Fall Retreats, Synod Gathering	(150.00)	291.67	(441.67)		1,500.00	3,500.00	(2,000.00)
9400-01-1-000	Mission of the Church--Disaster Preparedness	0.00	41.67	(41.67)		50.00	500.00	(450.00)
		17,472.27	5,666.69	11,805.58		49,894.19	68,000.00	(18,105.81)

THE PRESBYTERY OF ARKANSAS								
Operating Income Statement								
For the Nine Months Ending September 30, 2022								
		Current Month Actual	Current Month Budget	Over/(Under) Budget		Year to Date Actual	2022 Budget	Over/(Under) Budget
7800-01-1-000	Nominations--travel, food	0.00	25.00	(25.00)			300.00	(300.00)
8100-01-1-000	Representation--Meeting Expenses	0.00	3.75	(3.75)			45.00	(45.00)
8400-01-1-000	POA/Supplies & Office Exp.	302.10	208.33	93.77		1,115.11	2,500.00	(1,384.89)
8400-02-1-000	Utilities/Telephone	885.81	625.00	260.81		8,050.60	7,500.00	550.60
8400-03-1-000	Copy Machine	492.88	500.00	(7.12)		4,529.18	6,000.00	(1,470.82)
8400-05-1-000	Technology	1,150.99	1,233.33	(82.34)		10,997.73	14,800.00	(3,802.27)
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	1,500.00	(1,500.00)		11,835.25	18,000.00	(6,164.75)
8400-10-1-000	Miscellaneous Expenses	0.00	41.67	(41.67)		450.00	500.00	(50.00)
8400-12-1-000	Maintenance(Grounds, Building Upkeep)	686.34	833.33	(146.99)		6,936.39	10,000.00	(3,063.61)
		3,518.12	5,024.99	(1,506.87)		43,914.26	60,300.00	(16,385.74)
8400-22-1-000	K. Palmer/Travel	0.00	41.67	(41.67)		480.88	500.00	(19.12)
8400-25-1-000	S. Smith/Professional Exp	256.59	1,083.33	(826.74)		9,356.41	13,000.00	(3,643.59)
8400-29-1-000	Salaries	15,976.21	19,240.00	(3,263.79)		143,785.89	230,880.00	(87,094.11)
8400-30-1-000	Pension/Major Medical	1,401.88	1,598.83	(196.95)		12,741.29	19,185.96	(6,444.67)
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	883.78	1,122.64	(238.86)		7,954.00	13,471.68	(5,517.68)
8400-34-1-000	Housing	2,725.00	3,094.00	(369.00)		24,525.00	37,128.00	(12,603.00)
8400-40-1-000	S. Smith/FICA	546.86	583.33	(36.47)		4,921.74	7,000.00	(2,078.26)
8400-41-1-000	Builder/Connector Professional Expenses	28.25	833.33	(805.08)		2,046.16	10,000.00	(7,953.84)
8400-49-1-000	B. Christiansen Professional Expenses	0.00	125.00	(125.00)		0.00	1,500.00	(1,500.00)
8400-53-1-000	TPF Bookkeeping Fees	126.25	916.67	(790.42)		5,022.25	11,000.00	(5,977.75)
		21,944.82	33,788.79	(8,325.85)		212,333.62	345,165.64	(132,832.02)
8600-01-1-000	General Assembly	2,333.33	2,333.33	0.00		20,999.97	28,000.00	(7,000.03)
8700-01-1-000	GA Per Capita	7,068.01	7,068.01	0.00		63,612.09	84,816.10	(21,204.01)
8800-01-1-000	Synod Mission	1,916.67	1,916.67	(0.00)		17,250.03	23,000.00	(5,749.97)
		11,318.01	11,318.01	(0.00)		101,862.09	135,816.10	(33,954.01)
	Total Expenses	66,888.83	65,489.31	1,399.52		514,474.47	785,871.74	(271,397.27)
	Net Income	(\$18,514.38)	(\$16,885.07)	(\$ 1,629.31)		(\$ 104,548.69)	\$ 0.00	(\$104,548.69)

Section F – Exhibit IV



**Financial Statements
and
Supplementary Schedule
For the Years Ended December 31, 2021 and 2020
(With Independent Accountant's Report Thereon)**

Presbytery of Arkansas

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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** (the Presbytery), which comprise the statement of assets, liabilities, and net assets – modified cash basis as of December 31, 2021 and 2020, and the related statement of revenues, expenses and changes in net assets – modified cash basis for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of 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; this includes determining that the modified cash basis of accounting the company uses is an acceptable basis for the preparation of 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 the 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.

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

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

201 E. Markham, Suite 500 | Little Rock, AR 72201 | Telephone (501) 375-2025 | Fax (501) 375-8704 | www.landmarkcpas.com

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 Schedule of Designated Revenues and Expenses – Modified Cash Basis is presented for purposes of additional analysis and is not a required part of the basic 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 basic 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

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, flowing style.

Little Rock, Arkansas
July 20, 2022

Financial Statements

Presbytery of Arkansas

Statement of Assets, Liabilities and Net Assets – Modified Cash Basis December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and cash equivalents - unrestricted	\$ 248,533	\$ 458,671
Cash and cash equivalents - designated	842,762	785,639
Investments - unrestricted	3,926,449	3,445,009
Investments - designated	2,825,526	2,560,118
Notes Receivable	35,000	35,000
Property held for sale	255,000	91,686
Property and equipment, net	<u>824,437</u>	<u>754,143</u>
TOTAL ASSETS	<u>\$ 8,957,707</u>	<u>\$ 8,130,266</u>
NET ASSETS		
Without Donor Restrictions	\$ 8,683,478	\$ 7,859,563
With Donor Restrictions	<u>274,229</u>	<u>270,703</u>
TOTAL NET ASSETS	<u>\$8,957,707</u>	<u>\$8,130,266</u>

Presbytery of Arkansas

Statement of Revenues, Expenses and Changes in Net Assets – Modified Cash Basis Year Ended December 31, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
SUPPORT, REVENUES, AND GAINS			
Undesignated contributions	\$ 567,876	\$ -	\$ 567,876
Designated contributions	120,360	-	120,360
Donated property	255,000	-	255,000
Miscellaneous income	19,863	-	19,863
Investment return	<u>733,416</u>	<u>3,526</u>	<u>736,942</u>
Total Support, Revenues and Gains	<u>1,696,515</u>	<u>3,526</u>	<u>1,700,041</u>
PROGRAM EXPENSES			
Administration	28,913	-	28,913
Christian education	92,122	-	92,122
Congregational care and development	80,727	-	80,727
Designated payments	207,467	-	207,467
General council	2,228	-	2,228
Mission	165,107	-	165,107
Presbyterian women	2,132	-	2,132
Presbytery office	<u>293,904</u>	<u>-</u>	<u>293,904</u>
Total Expenses	<u>872,600</u>	<u>-</u>	<u>872,600</u>
INCREASE IN NET ASSETS	<u>823,915</u>	<u>3,526</u>	<u>827,441</u>
NET ASSETS, BEGINNING OF YEAR	<u>7,859,563</u>	<u>270,703</u>	<u>8,130,266</u>
NET ASSETS, END OF YEAR	<u>\$ 8,683,478</u>	<u>\$ 274,229</u>	<u>\$ 8,957,707</u>

Presbytery of Arkansas

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

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
SUPPORT, REVENUES, 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>
 Total Support, Revenues, Gains	 <u>2,251,754</u>	 <u>3,510</u>	 <u>2,255,264</u>
 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	282	-	282
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>	 <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>

Presbytery of Arkansas

Notes to Financial Statements December 31, 2021 and 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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. 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

Presbytery of Arkansas

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

Presbytery of Arkansas

Notes to Financial Statements December 31, 2021 and 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments (Continued)

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, 2021 and 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 non-financial 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.

Presbytery of Arkansas

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.

Presbytery of Arkansas

Notes to Financial Statements

December 31, 2021 and 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2021, 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, which is effective for the Presbytery on January 1, 2022, 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. 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 and disclosures in the financial statements. Accordingly, actual results could differ from those estimates.

NOTE 2: DEPOSITS AND INVESTMENTS

Cash and Cash Equivalents

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

	<u>2021</u>	<u>2020</u>
Demand deposit accounts at financial institutions	239,154	\$ 389,550
Cash and cash equivalents held by TPF	<u>852,141</u>	<u>854,760</u>
	<u>\$ 1,091,295</u>	<u>\$ 1,244,310</u>

Presbytery of Arkansas

Notes to Financial Statements

December 31, 2021 and 2020

NOTE 2: DEPOSITS AND INVESTMENTS (Continued)

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.

The Presbytery invests 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 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 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:

	<u>2021</u>	<u>2020</u>
Land and Improvements	\$ 128,571	\$ 128,571
Buildings and improvements	961,516	961,516
Furniture, fixtures and equipment	<u>55,652</u>	<u>65,652</u>
	1,145,739	1,155,739
Less accumulated depreciation and amortization	<u>(321,302)</u>	<u>(401,596)</u>
	824,437	\$ 754,143

Depreciation expense totaled approximately \$25,000 and \$22,000 during the years ended December 31, 2021 and 2020, respectively, and is included in Presbytery office expense.

The Presbytery leases office equipment under operating leases. Total rent expense totaled approximately \$6,600 and \$6,700 for the years ended December 31, 2021 and 2020, respectively.

Presbytery of Arkansas

Notes to Financial Statements December 31, 2021 and 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 \$7,200 and \$9,500 during the years ended December 31, 2021 and 2020, respectively.

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. Donor restricted 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:

	<u>2021</u>	<u>2020</u>
Irene W. Meredith Trust	\$ 127,407	\$ 123,881
Hispanic Ministry	<u>146,822</u>	<u>146,822</u>
\$	<u>274,229</u>	<u>\$ 270,703</u>

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, 2021 and 2020, the total outstanding balance was approximately \$92,000 and \$113,000, respectively. The church was current with the required payments at December 31, 2021.

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

Presbytery of Arkansas

surrounding the severity of the disease and the duration of the outbreak. However, it is presumed that Presbytery operations will be impacted.

Presbytery of Arkansas

Notes to Financial Statements December 31, 2021 and 2020

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 \$4,175,000 and \$3,900,000 at December 31, 2021 and 2020, respectively, 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 years ended December 31:

	<u>2021</u>	<u>2020</u>
Committees	\$ 3,080	\$ 1,308
Congregational care	62,397	54,503
Education	99,691	63,714
Facilities	1,169	184,191
Missions	165,107	160,925
Other expense	9,786	9,120
Other programs	3,141	16,309
Pass through gifts	207,467	132,924
Salaries and benefits	317,789	316,461
Travel	<u>2,973</u>	<u>3,295</u>
	<u>\$ 872,600</u>	<u>\$ 942,750</u>

NOTE 10: SUBSEQUENT EVENTS

The Presbytery has evaluated events that occurred after December 31, 2021, but prior to July 20, 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, 2021

Special Designated	<u>Revenues</u>	<u>Expenses</u>
One Great Hour	\$ 27,504	\$ 27,421
Joy Offering	15,552	18,113
Theological Education	19,665	4,092
Witness	5,279	5,279
Peacemaking	5,385	4,652
Disaster Relief	11,928	1,981
Two Cents a Meal	561	-
Other	<u>178,198</u>	<u>69,676</u>
	264,072	131,214
 Other Designated		
Irene W. Meredith Trust	<u>3,526</u>	<u>-</u>
	\$ 267,598	\$ 131,214
	<u><u>267,598</u></u>	<u><u>131,214</u></u>

See Independent Auditor's Report

Section F – Exhibit V

CERTIFICATE OF LIABILITY INSURANCE		DATE ISSUED: 04/04/2022																								
<p>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.</p> <p>IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).</p>																										
PRODUCER Church Mutual Insurance Company, S.L. 3000 Schuster Lane P.O. Box 357 Menard, TX 76859	COMPANY NAME: Church Mutual Insurance Company, S.L. PHONE: 1 800 264-2042 FAX: 800 264-2220 WEBSITE: churchmutual.com																									
INSURED PRESBYTERY OF ARKANSAS 9221 N Rodney Parham Rd Little Rock, AR 72227-6201	INSURERS AFFORDING COVERAGE INSURER: Church Mutual Insurance Company, S.L. NAIC #: 18757 REINSURER: SURPLUS: REINSURER: REINSURER:																									
COVERAGES		CERTIFICATE NUMBER:																								
REVISION NUMBER:																										
<p>THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE POLICYHOLDER ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.</p>																										
ITEM 1	TYPE OF COVERAGE <input checked="" type="checkbox"/> BODILY INJURY / <input checked="" type="checkbox"/> PROPERTY DAMAGE <input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> UMBRELLA / <input type="checkbox"/> EXCESS / <input type="checkbox"/> OTHER	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>POLICY NUMBER</th> <th>POLICY PERIOD</th> <th>COVERAGE</th> <th>LIMITS</th> </tr> </thead> <tbody> <tr> <td>0082460 25-22-2213</td> <td>04/07/2022</td> <td>BODILY INJURY / PROPERTY DAMAGE</td> <td>\$1,000,000</td> </tr> <tr> <td></td> <td></td> <td>PERSONAL & ADVERTISING</td> <td>\$100,000</td> </tr> <tr> <td></td> <td></td> <td>PRODUCTS / COMPLETED OPERATIONS</td> <td>\$1,000,000</td> </tr> <tr> <td></td> <td></td> <td>UMBRELLA / EXCESS</td> <td>\$1,000,000</td> </tr> <tr> <td></td> <td></td> <td>OTHER</td> <td></td> </tr> </tbody> </table>	POLICY NUMBER	POLICY PERIOD	COVERAGE	LIMITS	0082460 25-22-2213	04/07/2022	BODILY INJURY / PROPERTY DAMAGE	\$1,000,000			PERSONAL & ADVERTISING	\$100,000			PRODUCTS / COMPLETED OPERATIONS	\$1,000,000			UMBRELLA / EXCESS	\$1,000,000			OTHER	
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<p>DESCRIPTION OF OPERATIONS / BUSINESS ACTIVITIES (attach a list of business activities, may be checked if none apply is required)</p>																										
CERTIFICATE HOLDER Presbytery of Arkansas 9221 N Rodney Parham Rd Little Rock, AR 72227		CANCELLATION SINCE MANY OF THE ABOVE DESCRIBED POLICIES MAY BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE FURNISHED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE:																								

ACORD 25 (2016/04)

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Section G

Report of the Ministries with Youth, Young Adult, and College Ministry

MWS Margaret Alsup
Moderator of Committee

Our Youth Advisory Team is busy getting ready for Youth Quake (Oct. 14-16) at Ferncliff. There will be junior high and senior high youth from across the presbytery gathering for a weekend of fun, fellowship, and growth. The theme Youth Quake this year is *When Did You See Me?*

We have 17 college aged students signed up for the Montreat College Conference set for January 2-5, 2023. We are excited to be back together and in the mountains of North Carolina. If you have a college student interested in joining us, please reach out!

We are also in the planning process for a College Quake for February 17-19, 2023. We will be at Ferncliff for this gathering. More information will be released as we select the theme, speaker, and plan. If you are a college student or know of one who would be interested in joining the College Quake weekend, please reach out to Maggie (margaret.alsup@lyon.edu).

We have formed a committee to help assist our committee and presbytery with updating policies and procedures that are more inclusive for our members. The goal is to update language on forms, update the existing policies and procedures. It is our hope that we can bring these updates to the presbytery later this year (March or June 2023 meetings).

We are working as a committee to envision what the role of the presbytery leadership role should look like for the youth and young adults of this presbytery. There are things we realize we need from leadership. There are things that we would love to create. We are grateful for the time Brianne has served the presbytery well, but we are ready to begin the process of envisioning what comes next. We will keep you posted as we navigate this process.

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 (margaret.alsup@lyon.edu)

Section H

Report of the Committee on the Mission of the Church

CRE Mary Shaw
Moderator

For Information

Member of Mission of the Church for 2022 are: MWS Paul Fulks, RE Renee Nestor, RE Sally Roden, RE Vicky Rogerson, RE Peg Falls-Corbitt, David Gill, Carla Taylor. Staff resources are Julie Price and Rev. Stewart Smith

Committee met via Zoom on September 8, 2022.

Julie Tanner Price updated the committee on an upcoming workshop: Presbyterian Evangelism with Jason Tucker on October 17th from 10:00 am through noon. Julie also shared information and excitement regarding On the Road Presbytery Events which brings together church professionals and members for an opportunity to share fellowship and ideas. She announced an Advent Roundtable on Oct. 6 from 1:30pm – 2:30pm.

The committee reviewed and approved the following grant request:

- First Presbyterian Church in McGehee requested \$1,500.00 for their Backpack Program / Committee approved \$1,500.00 from United Mission Emphasis.
- First Presbyterian Church in Dardanelle requested \$1,200.00 for their Food Pantry / Committee approved \$1,200.00 from United Mission Emphasis.

Committee approved First Presbyterian Church in Bentonville to receive the October Presbytery offering.

Committee received reports from Sub-Committees; Presbyterian Women, Presbytery Disaster Preparedness, Solar Under the Sun, and Ferncliff. Praise was offered for the work being done through these subcommittees.

Respectfully submitted,

Mary Shaw
Moderator of Mission of the Church Committee

Section I

Report of the Committee on Preparation for Ministry

MWS David Clark
Moderator

For Information:

Carla Taylor has completed the requirements of the CRE program and is ready to receive a commission.

The Committee has completed all but one of its annual consultation and will complete the final consultation in November.

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Liaison

Presbytery of Arkansas
SAVE THE DATE
PRESBYTERIAN WOMEN'S
DAY OF MISSION GATHERING
SATURDAY, APRIL 22, 2023
Ferncliff Camp & Conference Center



Plan to Celebrate EARTH DAY with PW



They are like trees planted by streams of water, which yield their fruit in its season, and their leaves do not wither.

Psalm 1:3



Truly I tell you, just as you did it to one of the least of these who are members of my family, you did it to me.

Matthew 25:40



Presbyterian to English Cheat Sheet

From time to time abbreviations and acronyms will be peppered through the meeting. The following is a quick primer on Presby-speak. If you have questions about any of these terms or the way they fit into the larger picture of the life of the church, feel free to ask the Stated Clerk!

- **AC-** An Admistrative Commission is a group of Ministers of the Word and Sacrament and Ruling Elders given specific responsibilities and authority to act on behalf of the presbytery between meetings. They are typically formed to ordain and/or install pastors, perform the tasks associated with dismissing, closing, or merging congregations, deal with difficulties in a particular church, or assist a church in times of transition.
- **Board of Pensions-** The General Assembly agency charged with overseeing the benefits plans for pastors and some other church employees.
- **Candidate-** A person in the latter portion of the ordination process for the ministry of Minister of the Word and Sacrament.
- **COM-** The Committee on Ministry provides oversight and advocacy for congregations and Ministers of the Word and Sacrament. It receives Ministers of the Word and Sacrament from other presbyteries, approves calls for pastoral services, oversees congregations without pastors, dissolves pastoral relationships, dismisses Ministers of the Word and Sacrament to other presbyteries, determines of the criteria for validating ministries of non-parish clergy, and oversees Commissioned Ruling Elders serving congregations.
- **CPM-** The Committee on Preparation for Ministry oversees the process of preparation for the ministry of Ministers of Word and Sacrament, training of Commissioned Ruling Elders, and the process of certification for Christian Educators.
- **Council-** In the context of Presbyterian polity and governance, a council is a governing body of the church. The councils of the PC(USA) are the session, the presbytery, the synod and the General Assembly.
- **CT-** The Coordinating Team of the presbytery acts on the presbytery's behalf on routine matters between stated meetings, coordinates the ministries of the presbytery, and plans for presbytery meetings.
- **GA-** The General Assembly of the PC(USA) is the highest council of the church. It meets in even numbered years for a week. The 2020 meeting will be held June 16-23 in Baltimore, Maryland.
- **HR-** Honorably Retired is a designation for Ministers of the Word and Sacrament retired from active service to the church who remain in good standing with the PC(USA).
- **Inquirer-** A person in the initial phase of the process of preparation for ministry as a Minister of Word and Sacrament.
- **MIF-** A Ministry Information Form is the standardized format for advertising certain church professional positions through the PC(USA) Church Leadership Connection.
- **MWS -** Minister of the Word and Sacrament is an ordained Presbyterian minister member of the clergy, formerly called a Teaching Elder.
- **Moderator-** The Moderator is the person elected to keep order and chair the meetings of the presbytery. The pastor or CRE of a local congregation serves as the moderator of the local session.
- **NCD-** New Church Developments are new ministries of the presbytery engaged in a formal process to work toward establishing a new congregation.

- **PDA-** Presbyterian Disaster Assistance is an agency of the Presbyterian Church (USA) Mission Agency. PDA assists communities coping with natural and human-caused disasters.
- **PJC-** Permanent Judicial Commission implements the disciplinary procedures required by the *Book of Order*. There is a Judicial Process Manual which gives details on these duties.
- **PMA-** The Presbyterian Mission Agency is part of the larger PC(USA) and is located at national church headquarters in Louisville, KY.
- **PNC-** Pastor Nominating Committee is a search committee elected by a congregation to seek, interview, and recommend a new pastor.
- **RE/Ruling Elder-** Ruling Elder is a lay member of a congregation who has been elected, ordained and installed to serve on the session of a church. Ruling elders are eligible for election as commissioners to presbytery, synod and General Assembly. Once ordained as a ruling elder one maintains that office whether serving on a session or not.
- **Stated Clerk-** Stated Clerk is the officer elected by the presbytery to maintain the official records, provide extracts when asked, prepare the docket for presbytery meetings, and answer questions about the records, Presbyterian polity, policies, procedures and history. The Stated Clerk is authorized to certify ministers and congregations are in good standing and qualify under the tax exemption of the PC(USA).
- **Synod of the Sun-** The governing body council which includes all the presbyteries in Texas, Oklahoma, Arkansas and Louisiana. It coordinates the work of the PC(USA) in this region.
- **TPF-** Texas Presbyterian Foundation is a financial service organization for Presbyterian members, councils and institutions. It invests funds and provides bookkeeping services for Arkansas Presbytery.
- **Validated Ministries-** Positions served by chaplains, professors and other Ministers of the Word and Sacrament who are not currently serving a congregation. Sometimes they are referred to as non-parish clergy.

Tips for Commissioners on Procedure and Parliamentary Practice

Parliamentary procedure enables the presbytery to become a deliberative assembly, to seek the will of God and to witness to our faith in Jesus Christ. It is never an end in itself. Parliamentary gamesmanship is never appropriate. The will of the majority shall prevail, but the rights of the minority shall always be protected. Parliamentary principles balance individual conscience with the will of the majority. It takes seriously the following rights of individual members:

- (1) the right to know (due notice)
- (2) the right to speak (rules of debate)
- (3) the right to vote (membership)
- (4) the right to hold office (fair representation)

The Moderator represents the unity of the body. The Moderator preserves decorum and protects the rights listed above.

Parliamentary procedure allows discussion of a subject only when a motion about that subject has been made. To speak during the meeting, first go to a microphone. When recognized by the Moderator, state your name, church, city and status – such as Minister of the Word and Sacrament, Ruling Elder, or Honorably Retired. You may speak to a pending motion or ask a question. The person making the motion will have the first opportunity to speak to the motion. Only motions coming from individuals need a second. A motion made on behalf of a ministry area or a committee already has a second because it is the majority vote of the committee.

Ordinarily, only commissioners may speak and vote on motions (Minister of Word and Sacrament members of the Presbytery; Ruling Elders elected by their Session; Ruling Elders elected as General Presbyter, Stated Clerk, Assistant Stated Clerk, Treasurer, Moderator, or Moderator-in-Waiting (Vice Moderator); Commissioned Ruling Elders in current service; members of the Coordinating Team; current commissioners to General Assembly; and Ruling Elders who are Certified Christian Educators).

At the Spring meeting of the Presbytery Youth Advisory Delegates and Young Adult Advisory Delegates have “privilege of the floor,” meaning that they have permission to speak to motions, and they take an advisory vote prior to the vote by commissioners. At any meeting someone in attendance may be given privilege of the floor, allowing that person to speak to the body, which is ordinarily given near the beginning of the meeting. Privilege of the floor does not mean that person may vote.

It is advisable to speak only once on a subject, but you may seek to speak a second time only after everyone who wishes to speak has spoken. All remarks during debate shall be addressed to the Moderator. Questions seeking information from a person who has the floor shall be addressed to the Moderator. Speeches to an individual or the whole presbytery are not permitted during debate. Reading reports or documents out loud requires the permission of the body. In debate, remarks shall be confined to the pending motion. Remarks shall not impugn another commissioner or that person’s motives. Commissioners’ names shall not be used.

To end debate, a commissioner must go to a microphone and, when recognized by the Moderator, state: “I move the previous question.” It is not appropriate to call the question without going to a microphone. If

you offer a substitute motion or a new item of business, you should give the Moderator and Stated Clerk advance notice and written copy. An electronic copy is preferred – using Microsoft Word on a memory stick or thumb drive. Not only will this help these officers facilitate the work of presbytery, they may also be able to help you with suggestions as to how and when it would be appropriate to make the motion. The Stated Clerk and the Moderator are available to advise commissioners on the wording of any motion so that it can clearly express the concerns of the commissioner. When in doubt, ask. The Moderator and the Stated Clerk are eager to help you understand and use the process.

Commissioners should always read all information provided in the packets and subsequent information provided at the registration table. Whenever possible questions concerning reports or motions should be directed to the Moderator of a ministry area or committee making the report or motion prior to the meeting. Contact info on moderators may be obtained through the presbytery office. Often concerns may be cleared up prior to a meeting rather than on the floor of presbytery.