



# Presbytery of Arkansas

## **Approved Minutes of the One Hundred Fifty-First Stated Meeting of The Presbytery of Arkansas**

**October 28-29, 2022**

**Friday, October 28, 2022**

The 151<sup>st</sup> Stated Meeting of the Presbytery of Arkansas was hosted by First Presbyterian Bentonville. The in-person meeting also was comprised of a livestreaming component on Friday and a Zoom component Saturday.

### **Call to Order and Opening Prayer**

The 151<sup>st</sup> Stated Meeting of the Presbytery of Arkansas was called to order by the gavel tapping, lighting of the Christ candle, by Moderator MWS Susan Arnold who asked for opening prayer by Rob Button at 6:35 pm on October 28, 2022.

### **Introductions, Welcome, and Declaration of a Quorum**

Moderator Arnold welcomed all the attendees and expressed how happy she was to finally have the chance to meet in person again. She explained that the worship on Friday would be led by the presbytery staff and that the offering to be collected will benefit the Food Pantry at First Bentonville.

MWS Stewart Smith, General Presbyter, welcomed all attendees including corresponding members, first-time commissioners, and visitors saying that the last time everyone met in person was March 4, 2020. He expressed gratitude for the staff at First Bentonville for accepting to be the

meeting's last minute host due to First United at Fayetteville having HVAC issues. He thanked the musicians *Calvin Street* with Rob Button, Richard Lee and Don Steinkraus, for handling the change in venue with grace. He introduced the presbytery staff, starting with the presbytery's new stated clerk, MWS Blake Brinegar, also the pastor at First Searcy. He explained that Blake had been on the job about 30 days and asked for patience and compassion while he gets situated in the new role. He introduced Kim Palmer, the administrator at the presbytery and the one taking minutes for the meeting. He said that the Presbytery Builder, Carol Clark, will be assisting in the worship service to be held tonight and Presbytery Connector, Julie Price was at the Registration Desk assisting late arrivals. MWS Brianne Christiansen, Youth and Young Adult Ministries Director, was on live stream. He introduced the non-paid presbytery staff, Moderator MWS Susan Arnold and explained that there is no vice moderator to be elected tomorrow as RE Ray Woodward resigned from the position a month ago. He said that RE Mike Szabo from First Searcy was nominated to be the moderator of the presbytery in 2023 and he agreed to serve if he is elected in March 2023. He added that the treasurer for the presbytery is RE Tom Verdery from First United in Fayetteville.

Moderator Arnold called on Stated Clerk Brinegar who described the hybrid meeting and the voting process. He said that folks would watch the live stream Friday night and participate in Zoom on Saturday and asked in-person participants to limit their use of wi-fi to preserve the bandwidth for online.

A quorum for the stated meeting is at least 20 Ruling Elders and 20 Ministers of the Word and Sacrament with at least 20 congregations represented overall, as approved at the February 10, 2018 Stated Meeting. A quorum was present with a total of 142 registered, of whom 97 could vote. The attendance is included in the Appendix as Section I.

Moderator Arnold announced that the appointed tellers were: RE Alice Kutz, First Springdale; RE Leigh Woodruff, First United Fayetteville; RE Michael Squires First Bentonville and RE Nate Burdick, First Bentonville.

Moderator Arnold welcomed host church pastor, MWS Katie Cummings who welcomed the attendees to the meeting and introduced MWS Georgia Senor as the associate pastor and said that they were delighted to say "yes" when asked if First Bentonville could host the 151<sup>st</sup> meeting.

## Consent Agenda and Stated Clerk's Report

Moderator Arnold moved to the Consent Agenda and Stated Clerk Brinegar presented the Consent Agenda and explained that all motions may be voted on as one and anyone is welcome to remove any item for discussion. Moderator Arnold asked if anyone wanted an item removed. No changes were made. Moderator Arnold entertained a motion, one was made and seconded. The motion passed unanimously. The consent agenda may be found in the Appendix, Section II. Stated Clerk Brinegar said that being new to the position, the clerk's report is short and does have the 2023 Prayer List for Congregations which can be found in the Appendix, Section III. The meeting then moved into worship.

## **Worship**

A copy of the worship bulletin may be found in the Appendix, Section IV. Worship began at 7 p.m. with a prelude, *Gather Us In*, led by **Calvin Street**, musicians and MWS Rebecca Spooner read 1 Corinthians 12:4-31 and led the sermon, “Showing Up.” As of November 10, 2022, \$2,079.00 has been collected to benefit the food pantry at First Bentonville. The Sacrament of the Lord’s Supper was led by MWS Smith and MWS Clark.

The life and legacy of Rev. Dr. Gordon F. Garlington, III, was celebrated with the announcement of a \$50,000 gift by his wife, Shirley Garlington, given to the presbytery. The fund will be used to “bring the presbytery together” recognizing Gordon’s love of gathering and working together in ministry. The fund will be available for others to contribute to it. Members of the Garlington family were also recognized during the celebration.

Everyone was invited to attend a reception held in the Fellowship Hall to honor the generous gift given to the presbytery to create the Rev. Dr. Gordon F. Garlington III Memorial Fund. The Christ Candle was extinguished and the meeting was adjourned until 8:30 a.m. Saturday morning.

## **Saturday, October 29, 2022**

### **Call Back to Order with the Lighting of the Christ Candle**

The 151<sup>st</sup> Stated Meeting of the Presbytery of Arkansas continued Saturday morning with Moderator MWS Susan Arnold calling the 151<sup>st</sup> Meeting of the Presbytery of Arkansas back to order at 8:35 am with the lighting of the Christ candle. Stated Clerk Brinegar explained the technology of Zoom and welcomed attendees on Zoom and explained the electronic voting process. Technical Moderator RE Julie Gillaspay was monitoring Zoom to help with questions and counting votes.

Stated Clerk Brinegar recognized first time commissioners: Those in person were—RE Catherine Henry of Fayetteville, First United; RE Leigh Woodruff of Fayetteville, First United; RE Kim Dunnagan of Little Rock, Second; RE Garry Mertins of Little Rock, Second; RE Tamara Boggs of North Little Rock, Park Hill; RE Catherine Rew of Bella Vista Presbyterian; RE Beth Bradshaw of Wynne Presbyterian; and RE Becky McGaughey of Yellville, First. Those on Zoom were—RE Tara Williams of Arkadelphia, First; RE Mike Landry of Mena, First; and RE Moira Donnell of Little Rock, Grace. In person was also Rev. Angela Tyler-Williams was also a first time attendee.

### **Theological Discussion led by Matthew 25 Task Force**

The service was turned over to Mathew 25 Task Force who led the Theological Discussion entitled, “Race Reconciliation – Beginning the Dialog.” The worship bulletin may be found in the Appendix, Section V. Members of the task force are: Co-Chairs MWS Steven Kurtz and CRE Peg Falls-Corbitt, RE Dick Freer, MWS Marie Mainard O’Connell, RE Susan Morris, RE Willie Morris, CRE Claire Rhodes, and RE David Webb.. RE Willie Morris led the Theological Discussion with scripture reading and message. CRE Falls-Corbitt led the discussion with an

introduction to different types of discrimination. Breakout sessions were held for participants to engage in small group discussion. Participants reconvened and were given the opportunity to hear final thoughts and ask questions. MWS Stephen Kurtz discussed resources that are available online to study Matthew 25 issues and a copy of the information can be found in the Appendix, Section VI.

## **Business of the Presbytery**

### **Committee on Nominations Report**

Moderator Susan Arnold reconvened the meeting at 10:30 a.m. The moderator confirmed that the tellers were present at the meeting. Moderator CRE Chuck Olson gave the report of the Committee on Nominations. The committee members are: RE Mary Shaw, MWS Lindy Vogado, RE Wynona Bryant-Williams, MWS Bob Hadley, MWS David Schaller, RE Ed Wilkinson, MWS Catherine Allsbury and RE Jane Anne Spikes. He explained the role of the committee and how the work affects the direction of the presbytery and the selection process by race, gender, ages, backgrounds, etc. He invited participants to provide names of qualified persons or themselves to serve on a committee or ministry area. Forms are available on the presbytery's web site under Resources, Presbytery Documents, under Nominations or click this [link](#). He presented the slate to be elected for various classes and moved that they be approved. Moderator Arnold said that the slate of nominees was before the participants, asked for any nominations from the floor and from zoom. There were none and the motion carried unanimously. The slate of those elected may be found in the Appendix, Section VII.

### **Future of the Church Committee Report**

Moderator Arnold called MWS Stephen Kurtz, moderator of the Future of the Church Committee to give the committee report. A slideshow played while he described grants received by churches. He discussed two books that were given away at the display table in the exhibit hall, *Secrets of a Secret Shopper*, about reaching and keeping church guests and *The Art of Gathering* which will be the subject of a book discussion group by Zoom in 2023. The committee written report is available in the Appendix, Section VIII.

### **Solar Under the Sun Report**

Moderator Arnold called on MWS Elizabeth Brinegar, Director of Operations for Solar Under the Sun, to give a report. MWS Brinegar highlighted projects Solar Under the Sun has been working on such as Solar School being open at Ferncliff again, \$20,000 that was gifted for solar power in Haiti; \$10,000 that was gifted to start a remote Cherident, Haiti medical clinic, and seven solar systems were also installed in Haiti. The first trip back to Haiti after Covid is planned to happen in 2023..

### **Committee on Ministry Report**

Moderator Arnold called on RE Jane Webb to give the report for the Committee on Ministry. RE Webb stated that she is the vice moderator in for moderator MWS Leslie Belden who was unable

to attend. She referred attendees to the addendum packet and review the motions listed there. She moved on Motion #1 which was the call for MWS Susan Arnold as the Pastor of First Presbyterian Church of Springdale. It was from the committee and didn't require a second.

- 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:**

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

**Moving Expenses: In Full**

**4 Weeks Paid Vacation Annually**

**2 Weeks Continuing Education Leave Annually**

**3-month Sabbatical Leave in the 7<sup>th</sup> 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 Gillaspy 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**

Moderator Arnold verified that a voice vote would be acceptable instead of a hand vote. She called for a vote for in-person and on zoom. It was unanimous and the motion carried. MWS Susan Arnold, and the members of First Presbyterian Church of Springdale were congratulated and recognized by the presbytery.

RE Webb moved Motion #2 of the COM's report, which was the call of MWS Yvonne Thurmond as Pastor of First Presbyterian Church of Yellville and her enrollment as a member of the Presbytery of Arkansas. The motion came from the committee and didn't require a second. A copy of her Statement of Faith can be found in the Appendix, Section IX, Exhibit A.

- 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:**

<b>Salary</b>	<b>\$36,000.00</b>
<b>Manse (includes utilities)</b>	<b>\$10,800.00</b>
<b>Housing</b>	<b>\$ 3,600.00</b>
<b>Total Effective Salary</b>	<b>\$50,400.00</b>
<b>Automobile</b>	<b>\$ 2,400.00</b>
<b>Continuing Education</b>	<b>\$ 1,200.00</b>
<b>Presbytery Expenses</b>	<b>\$ 600.00</b>
<b>Pension/Medical</b>	<b>\$18,700.00</b>
<b>Dental/Vision</b>	<b>\$ 900.00</b>
<b>SECA Allowance</b>	<b>\$ 2,400.00</b>
<b>Total Reimbursable/Other</b>	<b>\$27,100.00</b>
<b>Total Salary</b>	<b>\$77,500.00</b>
<b>Vacation – 4 weeks</b>	
<b>Continuing Education – 2 weeks</b>	

The information on the Administrative Commission and worship service to install to be approved at a later date.

Moderator Arnold called for a vote for in-person and on zoom. It was unanimous and the motion carried. MWS Yvonne Thurmond, members of her family, and the members of First Presbyterian Church of Yellville were congratulated and recognized by the presbytery. MWS Thurmond greeted the presbytery.

RE Webb moved Motion #3 of the Committee on Ministry report, which is the approval of a Temporary Member of the Presbytery, which comes from the committee and doesn't require a second.

- 3. Motion to approve and enroll the following as a Temporary Member of the Presbytery of Arkansas: 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.**

Moderator Arnold called for a vote for in-person and on zoom. It was unanimous and the motion carried. She welcomed Rev. Barry Anderson, he was recognized and greeted the presbytery and thanked everyone

RE Webb made Motion #4 of the Committee on Ministry's report, which didn't require a second.

**4. Motion to elect an Administrative Commission to work with the congregation of Park Hill Presbyterian Church with membership and authority as outlined below:**

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  
501.749.9906 (cell) Westover Hills Presbyterian Church, Little Rock  
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  
501.607.2136 (cell) Pulaski Heights Presbyterian Church, Little Rock  
phpres@comcast.net  
1212 Bryan, Little Rock, AR 72207

Moderator Arnold called for a vote for in-person and on zoom. It was unanimous and the motion carried.

RE Webb moved Motion #5 of the Committee on Ministry's report, which came from the committee and didn't require a second and asked General Presbyter MWS Stewart Smith to speak to the motion.

- 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 the Appendix Section IX, Exhibit B.) Boundaries training must be completed by all required before December 31, 2023, unless exempted by the Committee on Ministry.**

General Presbyter Smith said that it's been a while since the presbytery had offered boundaries training and the Synod of the Sun offers the training. The training will be paid for by the Presbytery of Arkansas and tracked by the Synod of the Sun. Questions were asked and answered.

Moderator Arnold called for a vote for in-person and on zoom. It was unanimous and the motion carried.

RE Webb asked that the presbytery honor the minister members of the Presbytery who had joined the church eternal between meetings with a moment of silence. Minister of Word and Sacrament J.Q. Williams, HR, and Minister of Word and Sacrament Charles "Chuck" White, HR whose work on this earth has ended, Necrology information maybe be found in the written report from the Committee on Ministry in the Appendix, Section IX.

RE Webb asked the commissioners review the written information contained in the remainder of the report of the Committee on Ministry found in the Appendix, Section IX and her verbal report was concluded.



## **Ferncliff Report**

Moderator Arnold called on Joel Gill, Director at Ferncliff, for his report. He had a slideshow demonstrating the work that Ferncliff is accomplishing and spoke on the work to be completed for site improvements. He said that they had just hosted YouthQuake and Presbytery Pilgrimage at the same time and they will host Solar School again.

## **Treasurer's Report**

Moderator Arnold called on Treasurer RE Tom Verdery for his report. He stated that 2022 continues to be a challenging year in the financial markets. He projects that the Presbytery of Arkansas income will be consistent with the early year forecast and expenses will be below budget. He expressed his gratefulness to all of the congregations who contribute to church benevolence. He said that the financial review for 2021 was completed recently and read the auditor's statement, "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." He translated the CPA terms to everything is great and the presbytery is in solid standing. The presbytery has a financial review every five years and then a full audit in the sixth year. He also reported that the administration committee has reviewed the presbytery's insurance coverage in 2022. He said that he and the presbytery staff is studying and completing a review of insurance coverage for 2023 to ensure all presbytery property is adequately covered.. He said that the administration committee will have the 2023 Budget ready for review and approval for the March 2023 presbytery meeting. In the Appendix, Section X, the treasurer's written report, financial statements, the auditor's 2021 financial review and 2022 liability insurance certificate may be found.

## **General Presbyter's Report**

Moderator Arnold asked for the General Presbyter's report. General Presbyter Smith echoed the work of the administration committee in regard to recognizing long term contributions from churches that are not going up but probably decline inevitably. The committee is working on how to make reserve funds available to our congregations for use. Last year, Future of the Church funded grants for congregations from funds outside the budget. Mission of the Church uses money in their budget to fund grants for congregations. He said that 25 percent of the presbytery's spend rate funds the budget.

He had words of gratitude for the staff. In 2018-19, MWS Leslie Roper led a task force that designed matching staffing with structure and the reason that worked was the individuals who applied for the positions. Carol Clark, Julie Price, Brianne Christiansen, and Kim Palmer have the creativity and willingness to roll up their sleeves and work.

He reported YouthQuake went well in spite of a downpour and storms. He thanked Ruth Amensen, MWS Jocelyn Wildwright, MWS Marie Mainard O'Connell, MWS Becky Purcell, MWS Elizabeth Brinegar, Grant Wright, Adam Alexander, and all of the chaperones for their work in making YouthQuake a success. He said that participation in all levels had increased.

Youth events are coming in 2023. On June 18-23 instead of Moranch, the junior high students will go to Ferncliff for Junior High Presbytery Week. The Youth@Presbytery event will happen at the March 2023 presbytery meeting.

He reported he anticipates several churches will officially close in 2023. He wanted to reiterate that the presbytery does not want church properties and are not ready to grab the church's assets. This is a huge challenge for all presbyteries as they acquire more property. We do our best in working with congregations, with the expense and manpower for management and insurance.

He said that there are challenges in pastoral leadership and hoping to help that issue is the University of the Ozarks program, Thriving in Rural Ministry. MSW Phil Blackburn has a cohort of six or seven pastors he has been working with in the last two years including working on a leadership academy.

He said that he was going to end his report with good news and showed a slideshow of four vacation homes to raffle a two-night stay during lunch. He said that the vacation homes that were graciously donated for a two night stay.

## Staff Reports

Presbytery Builder MWS Carol Clark suggested everyone go to the presbytery's web site, [www.presbyark.org](http://www.presbyark.org), scroll to the bottom of the page and see Jason Tucker's valuable workshops. She reported on PresbyArkConnect, the presbytery's FaceBook page. She continues to fill pulpits, so contact her as she loves to come and visit the churches. She said she continues work with sessions and members outreach committees as she is the Presbytery Builder.

Presbytery Connector Julie Price had a slideshow that highlighted presbytery events over the last two years. She mentioned Carol Clark's House Calls, On the Road events, retreats, and workshops all that had joy and connection. She reminded everyone to get in the Directory, the presbytery's database for contacts, and to get on PresbyArkConnect. She reported that the presbytery wants everyone to be connected, share resources and tools they need to be able to meet their needs.

## Announcements

Co-Moderators Phil Butin and Leigh Woodruff of the Honduran Ministry subcommittee are working on a spring break trip to Honduras in March 2023.

Cathy Rogers for Presbytery Women reminded everyone that there is a flyer in the packet for the Presbyterian Women's Day of Mission Gathering on Saturday, April 22, 2023 at Ferncliff to celebrate Earth Day.

## Joys and Concerns

Joys: Being together as the Presbytery of Arkansas; singing together.

Concerns: Jim Agee, father of Julie Agee Gillaspy.

## Closing Prayer and Adjournment

Moderator Arnold called on MWS Katie Cummings, pastor of First Bentonville, to offer the closing prayer. She extinguished the Christ candle, tapped the gavel and adjourned the meeting at 12:00 p.m. She thanked everyone for showing up and doing the work of the presbytery. Invited everyone to lunch in the Fellowship Hall and for the raffle. The homes offered were: Tom and Barbara Verdery's home on Beaver Lake, won on Saturday by RE Jane Webb; Don and Mari Eilbott's home on the Red River was won by Barbara Allen; Collins Andrew and Jeannie Ford's home on Lake Hamilton was won by MWS Stephen Kurtz and Ted Belden's home on Beaver Lake was won by MWS Karen Akin. The son of RE Tamara Boggs of Park Hill North Little Rock, Graham, was the one who drew the names out of a box of all entries.

Written reports of committees from the Main Packet are included in the Appendix, Sections XI through XIV.

Respectfully Submitted,

Kimberly Palmer  
Administrator

Blake Brinegar  
Stated Clerk

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## **Section I – Roster of Attendance/Enrollment**

### **Voting as Ministers of Word and Sacrament**

#### **Ministers of Word and Sacrament – 25 in attendance (voting)**

Alsup, Maggie	Harris, LaWanda	Smith, Stewart
Arnold, Susan	Hatcher, Chip	Spooner, Rebecca
Brinegar, Blake	Holder, Brenda	Tyler-Williams, Angela
Brinegar, Elizabeth	Kurtz, Steven	Vinson, Michael
Butin, Jan	Mainard-O'Connell, Marie	Vogado, Lindy
Butin, Phil	Purcell, Becky	Wildwright, Jocelyn
Cummings, Katie	Roper, Leslie	Wooley, Dan
Curry, Kade	Saul, Cinthia	
Falls, Ruskin	Senor, Georgia	

#### **Ministers of Word and Sacrament – 16 on Zoom (voting)**

Arnold, John	Denne, Krista	Secrest, Alisa
Bacon-Latina, Courtney	Hammons, Stacey	Seitz, Bill
Blackburn, Phil	Humphrey, Marion	Thurmond, Yvonne
Blackburn, Tasha	Price, Jeff	Ulasewich, Michael
Carrington, Joy	Rito, Brad	
Davis, Fern	Schaller, David	

#### **Excused Absences**

Berger, Sarah Ann	McMillan, Judi	Wilhelmi, Jeremy
Bussell, Matt	Reed, David	
Lowry, Robert	Reed-Whitworth, Linda	

#### **Honorably Retired Ministers of Word and Sacrament – 8 in attendance (voting)**

Akin, Karen	King, John	Ritchie, Dennis
Clark, Carol	Lizarraga, Elizabeth	Tropansky, Joe
Gray, Susan	McCormack, Carl	

#### **Honorably Retired Ministers of Word and Sacrament – 4 on Zoom (voting)**

Branch, Bill	Jones, Lance
Hadley, Robert	Powers, Emmett

#### **Excused Absences**

Bell, Valerie	Belden, Leslie	Daniel, Joyce
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#### **Temporary Members of the Presbytery – 1 on Zoom (voting)**

Ratliff, Jim – Hardy, Spring River

#### **Total of 54 voting as a Ministers of the Word and Sacrament**

## Voting as Ruling Elders

### **Ruling Elder Commissioners – 22 in attendance (voting) representing congregations**

Alma, First – Jan Enke	Morrilton, First – Mobley, Leeann
Bella Vista – Rew, Catherine	Morrilton, Hopewell – Morris, Susan
Bentonville, First – Burdick, Nick; Dixon, Kim	North Little Rock, Park Hill – Boggs, Tamara
Conway, First – Gillaspay, Julie	Pine Bluff, First – Harris Jr, Don
Fayetteville, First United – Henry, Catherine; Woodruff, Leigh	Rogers, First – Webb, Jane
Hot Springs, Westminster – Grubb, Lawrence	Russellville, Central – Dove, Sarah
Little Rock, Pulaski Heights – Dyer, Marian	Searcy, First – Szabo, Mike
Little Rock, Second – Dunnagan, Kim;	Springdale, First – Kutz, Alice
McVinney, Barry; Mertins, Garry	Wynne – Bradshaw, Beth
	Yellville, First – McGaughey, Becky

### **Ruling Elder Commissioners – 12 on Zoom (voting) representing congregations**

Arkadelphia, First – Williams, Tara	Little Rock, First – Ingram, Libby
Arkadelphia, West End – Wright, Patricia	Little Rock, Grace – Donnell, Moira
Fairfield Bay, Kirk – Slaughter, Betsy	Little Rock, Westover – Branch, Liz
Forrest City, Graham Memorial – Danehower, Kim	Malvern, First – Walters, Kathy
Hardy, Spring River – McWilliams, Carol	Mena, First – Landry, Mike
Heber Springs, First – Reed, Allison	Russellville, Central – Coker, Kellie

### **Excused Absence**

Atkins, Memorial – Murdoch, Mike

### **Absent Without Excuse – 15 Congregations**

Amity, Alpine	Eureka Springs, First	Little Rock, Westminster
Beebe, First	Gurdon, First	McGehee, First
Bentonville, Vaughn	Harrison, First	Mountain Home, First
Brinkley, First	Helena, First	Pine Bluff, Faith
Bull Shoals	Hot Springs Village, Kirk	
Cane Hill	in the Pines	

### **Ruling Elder Voting Members of Presbytery Council – 3 in attendance (voting)**

Belden, Ted – Coordinating Team	Verdery, Tom – Treasurer
Willis, Carolyn – Administration Moderator	

**Commissioned Ruling Elders – 4 in attendance (voting)**

Clark, David – Heber Springs, First	Hall, Michelle – Lincoln & Prairie Grove
Falls-Corbett, Peg – Morrilton, First	Olson, Chuck – Atkins, Memorial

**Commissioned Ruling Elders – 1 on Zoom (voting)**

Chanthorn, Koonkeo — Fort Smith, Laotian

**Excused Absence**

Jones Jr, Harley – Norman, Barr Memorial	Rhodes, Kenneth – Arkadelphia, West End
Rhodes, Claire – Arkadelphia, West End	Wilkinson, Ed – Greenwood, Good Shepherd

**Certified Christian Educators – 1 in attendance (voting)**

Button, Kristi

**A total of 43 voting as Ruling Elders in attendance.**

**Total Voting of 97 in attendance.**

## **Non-Voting Attendees**

**Corresponding Members – 2 in attendance (non-voting)**

Anderson, Barry	Cumberland Presbyterian
Welker, Jody	New Hope

**Corresponding Members – 1 on Zoom (non-voting)**

Qualls, Michael	Cumberland Presbytery
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**Inquirer/Candidate – 2 in attendance (non-voting)**

Flood, Katie	Bentonville, First
Thompson, Laura	Rogers, First

**Excused Absence**

Moody, Stephen	Little Rock, First
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**Attendees/Visitors – 38 in attendance (non-voting)**

Austin, David	Little Rock, Westover Hills
Boggs, Graham	North Little Rock, Park Hill
Bradshaw, Stan	Wynne Presbyterian
Cagle, LeNelle	Fayetteville, First United
Daniels, Kerri	Little Rock
Dvoracek, Dawn	University of the Ozarks
Garlington, Gigi	Little Rock, Westover Hills
Garlington, JJ	Little Rock, Westover Hills



Garlington, Rico	Little Rock, Westover Hills
Garlington, Shirley	Little Rock, Westover Hills
Gill, Joel	Little Rock, Ferncliff
Harris, Beth	Pine Bluff, First
Harris, Sherry	Bentonville, First
Horan, Jean	Bentonville, First
Jones, Alicia	Bentonville, First
Jones, Cary	Bentonville, First
Jones, Charlie	Bentonville, First
Jones, Keene	Bentonville, First
Lech, Sherrie	Alma, First
Leer, Sarah	Bentonville, First
McCormack, Terry	North Little Rock, Park Hill
Miller, Sheree	Rogers, First
Nestor, Renne	Bentonville, First
Palmer, Kimberly	Presbytery of Arkansas Staff
Pearson, Kelly	Prairie Grove
Prevost, Ronnie	Bella Vista
Price, Julie	Presbytery of Arkansas Staff
Rogers, Cathy	Bentonville, First
Squires, Julie	Bentonville, First
Squires, Michael	Bentonville, First
Szabo, Marcia	Searcy, First
Taylor, Carla	Huntsville, First
Thompson, Laura	Bentonville, First
Tropansky, Barbara	Bella Vista
Walters, Cindy	Bentonville, First
Webb, David	First, Rogers
Zoller, Michael	Bentonville, First
Zoller, Janice	Bentonville, First

**Attendees/Visitors – 2 on Zoom (non-voting)**

Christiansen, Brianne	Presbytery of Arkansas Staff
DiVall, Peggy	Conway, First

**Total Non-Voting of 45 in attendance**

**Total Attendance**

**A total of 142 were in attendance, of whom 97 could vote. There were 63 who could vote and 42 who could not vote (105) in person and 34 who could vote and 3 who could not vote (37) on zoom.**

## **Section II - 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 III - 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 III – Exhibit A. 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 III – Exhibit A

### 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 IV - Friday Wordship Bulletin



The Presbytery of Arkansas  
151<sup>st</sup> Stated Meeting  
Friday, October 28, 2022  
First Presbyterian Church  
Bentonville, Arkansas



Prelude

*Gather Us In*  
(Marty Haugen)

Calvin Street

### \*Call to Worship

Come, people of God. Gather together to worship and praise the One who created you, and the One who continues to shape you. Come and be filled with the presence of God.

**We will rejoice and be glad in God's presence.**

Gather together, people of God, for this is an opportunity for the refreshment of your spirits.

**We will rejoice and give thanks for God's care.**

Give thanks, people of God, our Savior is doing a new thing in our lives, and the power to receive it is in our hands.

**We will rejoice and celebrate the love of our God.**

We are pleased to be back together from all across the presbytery.

**Let us make the most of our time together and celebrate our common faith, and the gift of each other.**

**Let us worship the living and loving God!**

\*Hymn 463

*How Firm a Foundation (verses 1, 2, and 5)*

### Prayer of Confession

**Loving God, You create us for relationship. And yet, we are isolated from one another and separated from You. We confess that our self-sufficiency leads to loneliness, and our self-improvement leads to exhaustion. We confess that our tendency to limit our relationships to people who look, think, and act like us.**

**Help us to see others as You see them, and to love others as You love them. Anoint us with the power of Your Holy Spirit; connect us to the one body, the church, and to the Lord of the church, Jesus Christ, who comes to set the captives free...** *(time for silent confession)*

Assurance of God's Grace and Pardon

\*Response 620

*Praise My Soul, the King of Heaven (verse 1)*

### \*Passing of the Peace

May the peace of our Lord Jesus Christ be with you all. **And also with you.**

Prayer for Illumination

Old Testament Lesson          Psalm 133

New Testament Lesson        1 Corinthians 12:4-31

Sermon                                *"Showing Up"*                                The Rev. Rebecca Spooner

Worship with our Offerings

Offertory                            *God, Whose Giving Knows No Ending*                            Calvin Street

\*Doxology

**Praise God, from whom all blessings flow, Praise Christ, all people here below;**

**Alleluia! Alleluia!**

**Praise Holy Spirit evermore; Praise Triune God, whom we adore.**

**Sing Praises! Alleluia! Alleluia! Alleluia! Alleluia!**

\*Prayer of Dedication

**You have blessed us with every good gift, generous God. We live in grateful response to Your gifts of grace and mercy in our lives. Receive these gifts that they may be a blessing to the Benton County neighbors who visit the First Presbyterian Bentonville Food Pantry. Use these gifts, and use us to Your service we pray. Amen.**

The Sacrament of the Lord's Supper

Invitation to the Table

Hymn 530    *One Bread, One Body*

Communion Prayer and the Lord's Prayer

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

Breaking of the Bread

Sharing of the Cup

The Communion of the People

*All are invited to come forward to receive a piece of bread and a cup of juice.  
Gluten free bread as well as communion kits are available at the center stations.  
You may deposit your cups in the baskets as you return up the aisle.*

Prayer after Communion

Announcement and Dedication of Gift

\*Hymn 306                        *Blest Be the Tie That Binds*

\*Benediction

\*Postlude                        *I'll Fly Away*                                Calvin Street  
    (Albert E. Brumley)

*\*Please stand in body or spirit.*

Leading in worship:

Approved Minutes October 28-29, 2022

The Rev. Rebecca Spooner, Wellspring Renewal Center

The Rev. Carol Clark, Presbytery Builder

The Rev. Stewart Smith, General Presbytery

The band Calvin Street with Rob Button, Richard Lee, and Don Steinkraus

Tonight's offering:

Tonight's offering will go to support the First Presbyterian Church, Bentonville Food Pantry. The Food Pantry is open every Saturday morning and has suspended operation tomorrow to host our presbytery meeting.

Reception following worship:

You are invited to a reception in the Fellowship Hall to celebrate being together and to celebrate the generous gift given to the presbytery in memory of Rev. Dr. Gordon Garlington III. The Fellowship Hall is located at the rear of the church building, straight down the hallway as you exit the sanctuary.

The Presbytery will reconvene tomorrow morning at 8:30am in the sanctuary.



## Section V - Saturday Wordship Bulletin



The Presbytery of Arkansas  
151<sup>st</sup> Stated Meeting  
Saturday, October 29, 2022  
First Presbyterian Church  
Bentonville, Arkansas



### GATHERING TO RECEIVE THE GOOD NEWS

#### Call to Worship

One: O Lord, where shall we find the courage to envisage a new beginning?

**All: Out of the depths, Father, Mother, brother, we come to You.**

One: In our confusion we cry to You...and suddenly comes the exciting news:

**All: You, who abide in heavenly realms, You have come to us!**

One: You have not considered the smallness of our planet or the fleeting nature of our lives.

**All: It is grace--pure, unlimited grace!**

One: Our human predicament You have made yours.

**All: Now You announce a new morning, a new beginning.**

One: And I saw the holy city, the New Jerusalem coming down out of heaven from God.

**All: See, I am making all things new.**

#### Hymn of Praise No. 318 Glory to God Hymnal

*“In Christ There Is No East or West”*

#### Call to Confession and Confession from Matthew 25: 37-39

The righteous will answer the King, ‘Lord, when did we see you hungry and feed you, or thirsty and give you something to drink? When did we see you a stranger and invite you in, or needing clothes and clothe you? When did we see you sick or in prison and go to visit you?’

The King will reply, ‘Truly I tell you, whatever you did for one of the least of these brothers and sisters of mine, you did for me.’

Let us confess that we have missed the mark, we have not treated our brothers and sisters as we would the King of Creation. Let us admit our complicity and sin together.

Oh Lord, Hear us confess.

**All: O God, we bear the imprint of Your face:**

One: The colors of our skin are Your design,  
and what we have of beauty as a race of humans, You alone define,  
who stretched a living fabric on our frame

and gave us each a language and a name.  
Hear us confess:

**All: O God, we bear the imprint of Your face:**

Where we are torn and pulled apart by hate  
because our race or skin is not the same;  
when we are judged unequal by the state  
and made to bear uneven and unearned shame;  
dishonored is Your living face on earth,  
and all humanity reduced to little worth.  
Hear us confess:

**All: O God, we bear the imprint of Your face:**

We share the image of your Son  
whose flesh and blood are ours, whatever skin.  
In his humanity, we find our own  
and in his family our proper kin.  
Christ is the brother we still crucify;  
his love the language we must learn, or die.  
We are complicit in continuing the patterns of the world.  
Let us admit this in our hearts, and repent.

(Silent Confession)

**Assurance of Pardon**

**SHARING THE GOOD NEWS**

**Reading of the Word**

**Proclamation of the Word**

**Elder Willie Morris**

**RESPONDING TO THE GOOD NEWS**

**Affirmation of Faith From the Confession of 1967**

Jesus Christ is God with humankind. Christ is the eternal only begotten of God who became human and lived among us to fulfill the work of reconciliation.  
Christ is present in the church, by the power of the Holy Spirit, to continue and complete his mission.

**All : Therefore, the church calls all people to be reconciled to God and to one another. God has created the peoples of the earth to be one universal family.**

In reconciling love, God overcomes the barriers between sisters and brothers and breaks down every form of discrimination based on racial or ethnic differences, real or imaginary.

**All: The church is called to bring all people to receive and uphold one another as persons in all relationships of life: in employment, housing, education, leisure, marriage, family, church, and the exercise of political rights. Therefore, the**

**church labors for the abolition of all racial discrimination and ministers to those injured by it.**

**Sending Litany** from James 2:14-26

What good is it, my brothers and sisters, if someone claims to have faith but has no deeds? Can such faith save them?

**ALL: Suppose a brother or a sister is without clothes and daily food. If one of you says to them, “Go in peace; keep warm and well fed,”**

**ALL: but does nothing about their physical needs, what good is it?**

In the same way, faith by itself, if it is not accompanied by action, is dead. But someone will say, “You have faith; I have deeds.”

**All: Show me your faith without deeds, and I will show you my faith by my deeds.**

Do you want evidence that faith without deeds is useless? Was not our father Abraham considered righteous for what he did when he offered his son Isaac on the altar? You see that his faith and his actions were working together, and his faith was made complete by what he did. And the scripture was fulfilled that says, “Abraham believed God, and it was credited to him as righteousness,” and he was called God’s friend.

**All: You see that a person is considered righteous by what they do and not by faith alone.**

In the same way, was not even Rahab the prostitute considered righteous for what she did when she gave lodging to the spies and sent them off in a different direction?

**ALL: As the body without the spirit is dead, so faith without deeds is dead.**

Therefore go in peace, to love and serve the Lord with a faith that acts out of love.

**ALL: Amen.**

\*Inspired by Liturgy for Race Relations Sunday by Margaret Aymr, member of the Committee on Theological Education, April 2005 and compiled and read by the Matthew 25 Task Force

## Section VI - Resources for Studying Matthew 25 Issues

PC(USA).org resource links for Matthew 25 Resources <http://www.pcusa.org/racial-justice-resources/>

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The Presbytery of Arkansas Resource Links to Matthew 25 resources <https://presbyark.org/our-presbytery/helpful-resources-2/helpful-resource-matthew-25/>

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The Christian Century's "Acting Against Racism" conversation guide <https://www.christiancentury.org/free-guide-against-racism-2020>

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Business Insider's "26 simple charts to show friends and family who aren't convinced racism is still a problem in America" <https://www.businessinsider.com/us-systemic-racism-in-charts-graphs-data-2020-6>

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Trouble the Water: Conversations to Disrupt Racism and Dominance Video discussion series <http://equip.pcusa.org/course/view.php?id=318>

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6 Group Study guides on facing Racism PC(USA) [https://facing-racism.pcusa.org/site\\_media/media/uploads/facing\\_racism/resources/facing-racism-policy.pdf](https://facing-racism.pcusa.org/site_media/media/uploads/facing_racism/resources/facing-racism-policy.pdf)

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Belhar Confession Study Guide

<https://www.presbyterianmission.org/wp-content/uploads/belharstudyguide1.pdf>

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### **Books recommended by the Matthew 25 Task Force of the Presbytery of Arkansas**

*Black and White: Disrupting Racism One Friendship at a Time* by Teesha Hard and John Hambrick

*I'm Still Here* by Austin Channing Brown (a black woman author)

*Wait, is This Racist?* by Kerry Connelly with Bryana Clover and Josh Reddick

*The Color of Compromise* by Jamar Tisby, 2019

## Section VII - Roster by Action from 2022 Nominations Committee

CRE Chuck Olson  
Moderator

Presbytery	
<b>Elected Officers</b>	
2023 Presbytery Vice Moderator	MWS Emmet Powers [4]
2022 Presbytery Vice Moderator (Male Ruling Elder)	RE Mike Szabo [4]
<b>Specific Needs Nominees</b>	
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	
<b>Moderators</b>	
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	
<b>Coordinating Team At-Large Members</b>	
2025 First Position	RE Susan Morris [4]
Institutional Support	
<b>Committee on Administration</b>	
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	
<b>Committee on Representation</b>	
2024 Vacant Position	MWS Joy Carrington MAL
2025 First Position	MWS Bradley Rito [1]
2025 Second Position	RE Sahr Lebbie [3]
Institutional Support	
<b>Permanent Judicial Commission</b>	
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 VIII - 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](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](mailto: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 IV – Written Report of the Committee on Ministry

MWS Leslie Belden  
Moderator

### Necrology

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

Chuck White served in our presbytery as pastor of First Presbyterian Church of Mountain Home from 1992 until his retirement on July 31, 2004. In his retirement he eventually moved to Mooresville, NC where he died on June 30, 2022.

JQ Williams retired from Grace Presbytery in 1995 and moved to Arkansas and joined our presbytery in 1996. In retirement, JQ served at First Presbyterian Church in Yellville and First Presbyterian Church in Mena and also at First Presbyterian Church in Hope in Pines Presbytery. JQ had recently moved to Fremont, NE where he died on September 13, 2022.

### 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 (2) 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	

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 IV – Exhibit A**

### **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 IV – Exhibit B**

### **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 X – Written 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 Landmark, Certified Public Accountants. The accounting firm's review came back with a solid review (see pages 29-47 in the Main Packet), 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 the Main Packet, 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 X – Exhibit A**  
**THE PRESBYTERY OF ARKANSAS**  
**BALANCE SHEET**  
**September 30, 2022**

**ASSETS**

<b>Current Assets</b>	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	
<b>Total Current Assets</b>		<b>5,889,961.63</b>
 <b>Property and Equipment</b>		
Furniture & Fixtures	55,651.89	
Land	184,222.89	
Buildings	961,516.12	
	961,516.12	
Accumulated Depreciation	(436,273.11)	
<b>Net Property and Equipment</b>		<b>6,599,427.53</b>
 <b>TOTAL ASSETS</b>	<b>\$</b>	<b><u><u>6,599,427.53</u></u></b>

**LIABILITIES AND CAPITAL**

<b>Current Liabilities</b>	0.00	
Payroll & Other Withholdings		
<b>Total Current Liabilities</b>		<b>0.00</b>
 <b>Fund Balance</b>		
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)	
<b>Total Fund Balance</b>		<b>6,854,427.53</b>
 <b>TOTAL LIABILITIES &amp; CAPITAL</b>	<b>\$</b>	<b><u><u>6,854,427.53</u></u></b>

Unaudited - For Management Purposes Only



## Section X – Exhibit B

### 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, Westminister	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	-

Approved Minutes October 28-29, 2022

<b>LOCATION</b>	<b>2019 Benevolence</b>	<b>2020 Benevolence</b>	<b>2021 Benevolence</b>	<b>2022 Benevolence</b>
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
<b>Total</b>	<b>588,601.33</b>	<b>589,342.59</b>	<b>566,495.98</b>	<b>222,583.84</b>

## SECTION X, Exhibit C

### 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--Al 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 X – Exhibit D



**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](http://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>
<b>ASSETS</b>		
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>
<b>TOTAL ASSETS</b>	<u>\$ 8,957,707</u>	<u>\$ 8,130,266</u>
<b>NET ASSETS</b>		
Without Donor Restrictions	<u>\$ 8,683,478</u>	<u>\$ 7,859,563</u>
With Donor Restrictions	<u>274,229</u>	<u>270,703</u>
<b>TOTAL NET ASSETS</b>	<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>
<b>SUPPORT, REVENUES, AND GAINS</b>			
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>
<b>Total Support, Revenues and Gains</b>	<u>1,696,515</u>	<u>3,526</u>	<u>1,700,041</u>
<b>PROGRAM EXPENSES</b>			
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>
<b>Total Expenses</b>	<u>872,600</u>	<u>-</u>	<u>872,600</u>
<b>INCREASE IN NET ASSETS</b>	<u>823,915</u>	<u>3,526</u>	<u>827,441</u>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>7,859,563</u>	<u>270,703</u>	<u>8,130,266</u>
<b>NET ASSETS, END OF YEAR</b>	<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>
<b>SUPPORT, REVENUES, GAINS</b>			
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>
 <b>Total Support, Revenues, Gains</b>	 <u>2,251,754</u>	 <u>3,510</u>	 <u>2,255,264</u>
 <b>PROGRAM EXPENSES</b>			
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>
<b>Total Expenses</b>	<u>942,750</u>	<u>-</u>	<u>942,750</u>
 <b>INCREASE IN NET ASSETS</b>	 <u>1,309,004</u>	 <u>3,510</u>	 <u>1,312,514</u>
 <b>NET ASSETS, BEGINNING OF YEAR</b>	 <u>6,550,559</u>	 <u>267,193</u>	 <u>6,817,752</u>
 <b>NET ASSETS, END OF YEAR</b>	 <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 assets

## **Presbytery of Arkansas**

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

<b>Special Designated</b>	<b><u>Revenues</u></b>	<b><u>Expenses</u></b>
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
<b>Other Designated</b>		
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 X – Exhibit E

ACORD®		CERTIFICATE OF LIABILITY INSURANCE		DATE (MM/DD/YYYY) 08/09/2022	
<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>					
<b>PRODUCER</b> Church Mutual Insurance Company, S.I. 3000 Schuster Lane P.O. Box 357 Merrill WI 54452			<b>INSURER(S) AFFORDING COVERAGE</b> INSURER A: Church Mutual Insurance Company, S.I. NAIC # 18767 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:		
<b>INSURED</b> PRESBYTERY OF ARKANSAS 9221 N RODNEY PARHAM RD LITTLE ROCK AR 72227-6201					
<b>COVERAGES</b>		<b>CERTIFICATE NUMBER:</b>		<b>REVISION NUMBER:</b>	
<p>THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED 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>					
INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:		0082480 25-221210	04/07/2022	04/07/2023
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/>				
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$				
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/> N/A			
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)					
<b>CERTIFICATE HOLDER</b>			<b>CANCELLATION</b>		
Presbytery of Arkansas 9221 N Rodney Parham Rd Little Rock ar 72227			SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 		

ACORD 25 (2016/03)

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## Section XI - 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](mailto: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](mailto:margaret.alsup@lyon.edu))

## **Section XII - 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 17<sup>th</sup> 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 XIII - 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 David Clark

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Liaison Matt Bussell

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Liaison Katie Cummings

Approved Minutes October 28-29, 2022

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Liaison

**Section XIV – Presbyterian Women**

***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*

