



Presbytery of Arkansas

156th Stated Meeting
of the Presbytery of Arkansas
Saturday, June 1, 2024
Central Presbyterian Church
Russellville, Arkansas



MAIN PACKET



Presbytery of Arkansas

156th Stated Meeting

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

Presbytery Facebook Group **PresbyArkConnect**: <https://tinyurl.com/4938rjb7>

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

Passphrase: **presbyarkconnect**

Presbytery Online Resources: <https://presbyark.org/our-presbytery/helpful-resources-2/>

Click below to sign up to receive the "Update", the Presbytery newsletter:
<https://lp.constantcontactpages.com/sl/2FgWN9K>

What You'll Find in This Packet:

Letter from the General Presbyter	Page	3
Parking Map & Directions for Central Presbyterian Church	Page	4
Meeting Schedule	Page	5
Docket	Page	6
Consent Agenda	Page	7
Report of the Stated Clerk	Page	8
Report of the Committee on Preparation for Ministry	Page	9
Report of the Committee on Nominations	Page	10
Report of the Youth, Young Adult and College Committee	Page	12
Report of the Committee on Ministry	Page	14
Report from the Committee on Administration	Page	22
Financial Statements for April 30, 2024	Page	23
2023 Landmark CPA Financial Review	Page	29
Flyer for Sharing Spaces Workshop	Page	45
Presbyterian Helps (Acronyms & Parliamentary Procedure)	Page	46
Provide feedback on meeting by completing online survey	Page	50



9221 North Rodney Parham Road
Little Rock, Arkansas 72227
501.663.2424
www.presbyark.org

May 16, 2024

Greetings Arkansas Presbyterians!

I preached last Sunday on the Ascension and am in the midst of preparing a sermon for Pentecost. Last week I talked about Karl Barth's designation of this time period between the Ascension and Pentecost as "The Significant Pause". The disciples knew something new and different was coming but they weren't sure what it was. They knew they had a task, to be witnesses for Jesus, but they didn't know how that would unfold. They were assured they would be given power and a presence to guide them along the way to an unknown future.

As I reflect on where we are as a presbytery it seems to me, we are in a similar place. With our ongoing work with Ministry Architects, we know we have a similar task to be witnesses for Jesus, but we know that something new and different is coming and we're not sure what that will be.

Our upcoming presbytery meeting promises to be impactful to our unknown future as we hear from Mark Devries of Ministry Architects. He will share the results of work that has been done for the past several months after numerous listening sessions, a two-day visioning retreat, and several follow-up conversations with various groups in May. I hope that you will be able to prioritize attendance at the June 1 meeting of Presbytery. In addition, we will hear from the Financial Requests Task Force and examine a candidate for ordination.

As a reminder, we will meet on Saturday, June 1 at Central Presbyterian Church in Russellville at 10:00 am. Registration will begin at 9:30 am. For those that can't attend the meeting, we plan to livestream the meeting on Central Presbyterian's Youtube Channel. We will post that link on the presbytery's website with the packet.

Whenever we are faced with such important decisions, anxiety about the unknown and how we will move into that uncertain future is normal. I imagine the disciples felt it during that "significant pause". But I assure you that we have access to the same Holy Spirit that guides and empowers us. And we have great resources in talented, faithful, committed Christians across this presbytery. I look forward to being with many of you in Russellville on June 1, as we continue to discern where the Spirit will lead us in the coming weeks and months!!!

Stewart

J. Stewart Smith
General Presbyter

Blake Brinegar
Stated Clerk

Julie Price
Presbytery Connector

Sarah Leer
Youth and Young Adult Developer

Kim Palmer
Administrator

Central Presbyterian Church, Russellville

Directions from I - 40

- Take Exit 81 onto Highway 7 (Arkansas Ave.) South
- Drive 2.1 miles
- Turn right onto Main Street (Highway 64)
- The church is three blocks down on the right.

Parking Instructions

- Entrances to the church parking lot are off of N. El Paso and W. B St.
- Due to construction in the downtown area parking is a bit chaotic.
- There is plenty of street side parking but some of it is parallel.
- Parking is also available across B St. from the church in the Crow-Burlingame Auto Parts lot. Please do not parking directly by the building.

Parking

Church Entrance



The 156th Meeting of The Presbytery of Arkansas

Saturday, June 1
Central Presbyterian, Russellville

Next Meeting

157th Stated Meeting
October 25-26, 2024
Second Presbyterian Church
Little Rock, Arkansas

*All dates tentative subject to change

Meeting Schedule

Saturday, June 1

9:30 am	Registration and Check-In	Knox Hall Foyer
10:00 am	Welcome and Call to Order	
10:05 am	Consent Agenda	
10:10 am	Opening Worship – Candidate Elizabeth Cahoon Preaching	
10:40 am	Business of the Presbytery	
11:55 am	Short Announcements	
12:05 pm	Lunch	
1:00 pm	Business of the Presbytery Continues	
1:05 pm	Order of the Day – Ministry Architects – Mission Statement, Values & Goals	
3:40 pm	Closing Prayer & Adjournment	

Presbytery Leadership

Moderator MWS Emmett Powers
Vice-Moderator MWS Judi McMillan
Moderator of CT RE Mike Szabo
General Presbyter MWS Stewart Smith
Stated Clerk MWS Blake Brinegar
Presbytery Connector RE Julie Price
Youth and Young Adult Developer Dr. Sarah Leer
Presbytery Administrator Kimberly Palmer

Moderator of Administration
MWS Carl McCormack
Moderator of COM MWS Leslie Roper
Moderator of CPM MWS Elizabeth Brinegar
Moderator of Subcommittee on Disaster Preparedness and Response RE Ray Stephens
Moderator of Future of the Church
RE Cindy Lanphear
Co-Moderators of the Subcommittee on Honduran Ministry
RE Leigh Woodruff & MWS Phil Butin
Moderator of Mission of the Church
CRE Peg Falls-Corbitt
Moderator of the Subcommittee Resource Team
Katie Flood
Moderator of Nominations MWS Robert Lowry
Co-Moderators of Presbyterian Women
RE Patty Minga and RE Cathy Rogers
Moderator of Youth, Young Adults, and Campus Ministry
MWS Maggie Alsup



156th Stated Meeting
Russellville, Arkansas
Docket

Saturday, June 1, 2024

10:00 am	Welcome, Call to Order, Lighting of the Christ Candle, Opening Prayer, Appointment of Tellers	Moderator MWS Emmett Powers
10:05 am	Consent Agenda–MWS Blake Brinegar (requires a 2nd)	
10:10 am	Opening Worship	Candidate Elizabeth Cahoon Preaching
10:40 am	Report of the Stated Clerk	MWS Blake Brinegar
10:45 am	Report of the Treasurer	RE Tom Verdery
10:50 am	Report of the Financial Assets Task Force	MWS Carl McCormack
11:45 am	Report of the Committee on Mission of the Church	MWS David Gill
11:50 am	Report of the Committee on Nominations	MWS Robert Lowry
11:55 am	Short Announcements	
12:05 pm	Lunch	
1:05 pm	Order of the Day – Ministry Architects Mission Statement, Values & Goals	
2:20 pm	Report of the Committee on Preparation for Ministry	MWS Elizabeth Brinegar
2:25 pm	Report of the Committee on Ministry	MWS Leslie Roper
3:30 pm	Report of the General Presbyter	MWS Stewart Smith
3:40 pm	Closing Prayer & Adjournment	

Section A
Consent Agenda
MWS Blake Brinegar
Stated Clerk

For Action:

- 1. Motion to adopt the docket.**
- 2. Motion to approve the minutes of the 155th Stated Meeting of the Presbytery of Arkansas, March 1-2, 2024, held at the University of the Ozarks in Clarksville with outgoing moderator Mike Szabo preaching.**
- 3. Motion to enroll corresponding members with voice but no vote.**
- 4. Motion to grant privilege of the floor (voice) to those registered, but without vote.**
- 5. 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.”**

Section B
Report of the Stated Clerk
MWS Blake Brinegar

For Information:

1. Attended a seminar on the new Board of Pensions programs in April.
2. Held a clerk of session training for several clerks in the presbytery. Will be scheduling another one.
3. Submitted the Church Summary and Minister Summary for 2023 to the national office as a part of the presbytery's annual statistical report.
4. Wrote an article for the Presbyterian Outlook addressing how some of the overtures might affect small and rural congregations.

Section C

Report of the Committee on Preparation for Ministry

Moderator MWS Elizabeth Brinegar

For Information:

Two persons under care of the Presbytery graduated from seminary this past month:

Alex Pickell (Louisville)

Maggie Johnson (Columbia)

New persons on the CRE journey:

Mary Diehl of Holiday Island Presbyterian Church

James Davis of First Presbyterian Church of Newport

Respectfully Submitted,
Rev. Elizabeth Brinegar

Section D

Presbytery of Arkansas

2024 Nominations Form

The cornerstone of Presbyterian church governance is that we are a community of faith led by men and women who are called by God to service in the local, regional, and global church. One way that service is realized is through the work of the Presbytery of Arkansas committees and ministries.

The Committee on Nominations welcomes your prayerful input on selecting nominees for various presbytery positions for the coming year. To fill this form out online click [here](#). Below you will find the positions that are open for nomination as well as a few key characteristics for members of those ministries. Some positions require that the nominee be in ordered ministry as either a Minister of Word and Sacrament/Teaching Elder (MWS) or Ruling Elder (RE). Those requirements are noted where necessary. You may nominate as many people as you feel called to nominate. You may also nominate yourself if you feel called to service.

If you have any questions, please feel free to reach out to Rev. Robert Lowry (robertwilliamlowry@gmail.com), chair of the committee, or to any committee members. Contact information for the committee members can be found in the presbytery directory. The committee is grateful for your input and prayers as we work to faithfully carry out our work. our

Your Name: _____ Phone or email: _____

Your Congregation and City/Town: _____

Positions Open for Nomination

Administration Ministry Area:

Positions: 2 Class of 2027
Skills: finance, HR, accounting

Committee on Preparation for Ministry (CPM):

Positions: 1 RE Class of 2025
1 MWS Class of 2027
2 RE Class of 2027
Skills: pastoral sensitivity, education, polity

Committee on Ministry (COM):

Positions: 1 MWS Class of 2025
3 RE Class of 2027
3 MWS Class of 2027
Skills: confidentiality, conflict-resolution, polity, adaptive change, polity, congregational leadership

Future of the Church Ministry Area:

Positions: 3 Class of 2027
Skills: congregational leadership, creativity, adaptive change, strategic planning, new church development

Mission of the Church Ministry Area:

Positions: 3 Class of 2027
Skills: creative thinking, passion for service, experience in mission, congregational leadership

Coordinating Team:

Positions: 1 RE Class of 2027
2 MWS Class of 2027
Skills: adaptive change, strategic planning, organizational and congregational leadership, polity

Youth, Young Adults, and Campus Ministry:

Positions: 2 Class of 2025, 2 Class of 2026, 2 Class of 2027
Skills: experience with youth/YA, campus ministry, education, intergenerational leadership, creative thinking, adaptive change

2026 General Assembly:

Position: 1 RE (alternate)
Skills: congregational leadership, presbytery experience, multitasking, availability to attend GA (1 week normally in early July)

Please provide information on nominees. Use additional pages as necessary.

Information on Nominees

Name and Contact Information

Name: _____ Congregation: _____

Phone: _____ Alt Phone: _____ Email: _____

Demographic Information

MWS: Yes ___ No ___ RE: Yes ___ No ___ Age: 18-29: ___ 30-45: ___ 46-60: ___ 60+: ___

Gender Identity: _____ Race/Ethnicity: _____

Committees/Ministries for Consideration: _____

Comments: _____

Name and Contact Information

Name: _____ Congregation: _____

Phone: _____ Alt Phone: _____ Email: _____

Demographic Information

MWS: Yes ___ No ___ RE: Yes ___ No ___ Age: 18-29: ___ 30-45: ___ 46-60: ___ 60+: ___

Gender Identity: _____ Race/Ethnicity: _____

Committees/Ministries for Consideration: _____

Comments: _____

Name and Contact Information

Name: _____ Congregation: _____

Phone: _____ Alt Phone: _____ Email: _____

Demographic Information

MWS: Yes ___ No ___ RE: Yes ___ No ___ Age: 18-29: ___ 30-45: ___ 46-60: ___ 60+: ___

Gender Identity: _____ Race/Ethnicity: _____

Committees/Ministries for Consideration: _____

Comments: _____

Section E

Report from Youth, Young Adult, and College Ministry

Dr. Sarah Leer

Interim Director of Youth and Young Adult Ministries

At a time when we celebrate the end of the school year, we want to reflect and share the fantastic year in Youth + Young Adult Ministries in the Presbytery of Arkansas. For those who were not able to attend the March Presbytery meeting, our Youth Co-Moderator, Lizzy, recapped the year. Below are some highlights from the past school year, and some summer events we are looking forward to.

Youth Ministry highlights:

- **June 18-23, 2023:** Junior High youth attended a summer of camp + extra activities at Presby+ event at Ferncliff
- **July 9-15, 2023:** our senior high youth attended Montreat Youth Conference
- The **Youth Advisory Team (the A-Team) met in August** at the Ferncliff Retreat House to plan and lead events for the Presbytery
- **September 15-17, 2023:** Junior and Senior youth and adult leaders attended Youthquake, an annual youth retreat, at Ferncliff
- In **January we had another A-Team meeting** to continue planning and event leadership for 2024 and beyond
- **March 1-2, 2024:** Senior High youth attended the Presbytery meeting and learned about polity and the inner workings of a Presbytery meeting
- **March 8-10, 2024:** 13 youth from five different congregations around the Presbytery attended Presbytery Confirmation Camp, led by Rev. Grant Wildwright and Dr. Sarah Leer, where they spent an entire weekend immersed in confirmation curriculum, followed by digital classes to round out their Confirmation journeys
- **April 19-21, 2024:** Mission: Possible is a weekend trip focused on service; a group of junior high youth and adults served in Mena and were hosted by churches in Hot Springs
- This summer, **we will be taking 50 youth and adults** to youth conferences — Montreat Youth Conference in Black Mountain, NC and Montreat Middle School Conference in Maryville, TN.

Young Adult Ministry highlights:

- We had a great showing at Montreat College Conference in January — we had 20 people from around the presbytery traveled together to attend the conference
- University of the Ozarks Spiritual Life led a civil rights tour with 20 students throughout the Deep South during their fall break. They had our first Halloween Chapel service this past fall where our colleague Rev. Marie Mainard O'Connell preached on how Halloween may be the most Christian holiday of all, and they held a study on Sex and the Bible that was written by Arkansas Presbytery's own Rev. Maggie Alsup.
- UCM (U of A ecumenical ministry in Fayetteville):

- Held an open house in our building on April 14, from 3 to 5pm. Their annual Bike a thon fundraiser was on April 27.
- They exceeded our Giving Tuesday campaign goal of \$25000 by nearly \$2000.
- UCM will celebrate 60 Years of our building, now in the National Historic Registry, this fall.
- Lyon College campus ministry -
 - The SOS Pantry (Serve Our Students) is up and running and has a steady flow of students. They see about 40 students a week.
 - Lyon received the Teaching the Bible grant from the PCUSA and are working on our pilot program Sabbath Scholars. It is a group that meets weekly to discuss various meditation and spiritual activities to address mental health, particularly anxiety and depression.

Section F
Report from Committee on Ministry
MWS Leslie Roper

For Information: COM Approved at stated meetings.

1. The Committee on Ministry approved the part-time Temporary Pastoral Relationship between MWS Ron Gilmer and the Holiday Island Presbyterian Church and approved the contract, renewable on an annual basis, with the following compensation:

Salary and Housing Allowance	\$38,000.00
Flexible Spending Account	\$2,000.00
Professional Expenses (Reimbursable up to)	\$1,200.00
Continuing Education (Reimbursable up to)	\$1,200.00
Total Compensation	\$42,400.00
Vacation	4 weeks
Continuing Education	2 weeks
Family/Medical Leave (Paid)	12 weeks
Moving Costs (Reimbursed up to).....	\$10,000.00

2. The Committee on Ministry concurred with the Wynne Presbyterian Church’s session and congregational request to disband the Pastor Nominating Committee and continue the relationship with CRE Janet Benson. There is no change in compensation from the previously approved covenant.

3. The Committee on Ministry approved the part-time Temporary Pastoral Relationship between Rev. Randy Hyde (Ordained - Cooperative Baptist) and the Kirk of the Pines Presbyterian Church in Hot Springs Village and approved the 12 month contract with the following compensation:

Salary and Housing Allowance	\$65,000.00
Auto Allowance (Reimbursable up to)	\$2,000.00
Continuing Education (Reimbursable up to)	\$1,000.00
Total Compensation	\$68,000.00
Vacation and Study Leave	4 Weeks

4. The Committee on Ministry approved the commissioning of RE Mary Jane Fisher for pastoral service at the First Presbyterian Church of Jacksonville. Per Mary Jane’s request the terms of call are as follows:

Professional Expenses (Reimbursed up to)	\$1,500.00
Cell Phone (Reimbursed up to) 40.00 monthly	\$480.00
Auto Allowance (Reimbursed up to 60.00 monthly)	\$600.00
Continuing Education (Reimbursed up to)	\$3,000.00
Total Annual Compensation	\$5,580.00

In addition the Session will provide the CRE with a laptop computer.

Vacation	4 Weeks
Continuing Education	2 Weeks

A service of commissioning was held on Sunday, May 19 at 3:00 pm at the First Presbyterian Church of Jacksonville. The following Administrative Commission conducted the service.

PreachMWS Elizabeth Brinegar, First Batesville
 Charge the PastorMWS Blake Brinegar, First Searcy & Presbytery Staff
 Charge the CongregationRE Ted Belden, First United, Fayetteville
 Propound the Constitutional QuestionsMWS Stewart Smith, Presbytery Staff
 Karen FinneyRE First, Jacksonville
 Sara Anne BergerMWS, Member at Large

5. The Committee on Ministry approved groups to visit congregations and pastors that will be most adversely affected by upcoming changes to the Board of Pensions medical coverage. Pastors with family coverage are the ones most negatively impacted.
6. The Committee on Ministry approved plans to contact pastors who have not completed mandatory *Book of Order* Boundary Training requirements. Notifications will begin on August 31 and on December 31 any pastors that are non-compliant will be subject to disciplinary action in accordance with the PCUSA constitution.
7. The Committee on Ministry approved the following to moderate sessions:
 RE Ruth Hamilton at Kirk of the Pines Presbyterian Church during MWS Bill Bailey’s medical leave
 RE Stephen Moody at First Presbyterian Church of Little Rock
 MWS Catherine Allsbury at Grace Presbyterian Church of Little Rock
 MWS Maggie Alsup at First Presbyterian Church of Batesville
 MWS Sara Anne Berger at First Presbyterian of Morrilton while CRE Peg Falls-Corbitt is away.

For Presbytery Action:

1. **Motion to approve the call of MWS Doug Cartwright as Pastor of First Presbyterian Church of Harrison, effective June 3, 2024 and enroll him as a member of the Presbytery of Arkansas following his transfer from The Presbytery of the Inland Northwest with the following terms of call:**

Salary and Housing Allowance.....	\$75,000.00
Board of Pensions.....	\$29,250.00
SECA Supplement (Up to 50%).....	\$5,737.00
Auto Allowance (Reimbursed) up to.....	\$4,500.00
Business/Professional Expenses (Reimbursed up to).....	\$2,000.00
Other Allowances (Reimbursed up to).....	\$1,700.00
Continuing Education (Reimbursed up to).....	\$1,500.00
Moving Costs (One Time Expense).....	Paid by Church
Vacation.....	4 weeks paid
Continuing Education Time.....	2 weeks paid
Parental Leave.....	12 weeks paid
Sabbatical Leave to be taken in the 7th year with Presbytery approval	
Total Compensation Package.....	\$119,687.00

MWS Doug Cartwright’s Statement of Faith is included as Section F, Exhibit 1.

2. **Motion to enroll MWS Ron Gilmer as a member of the Presbytery of Arkansas following his transfer from Trinity Presbytery. MWS Ron Gilmer’s Statement of Faith is included as Section F, Exhibit 2.**
3. **Motion to enroll MWS Jesse Gonzales, Retired, as a member of the Presbytery of Arkansas following his transfer from Grace Presbytery. MWS Jesse Gonzales’ statement of faith is included as Section F, Exhibit 3.**
4. **Motion to enroll Rev. Randy Hyde (Cooperative Baptist) as a temporary member of The Presbytery of Arkansas.**
5. **Motion to approve the retirement of MWS Bill Bailey and approve the dissolution of his call to Kirk of the Pines Presbyterian Church, Hot Springs Village effective April 30, 2024.**
6. **Motion to approve the retirements of MWS Phil and Jan Butin and approve the dissolution of their calls to First United Presbyterian Church of Fayetteville effective June 30, 2024.**
7. **Motion to examine Candidate Elizabeth Cahoon for ordination to Associate Pastor of Second Presbyterian Church of Little Rock. Elizabeth Cahoon’s Statement of Faith is included in the packet as Section F, Exhibit 4. Elizabeth is under care of Baltimore Presbytery.**
8. **Motion to approve the call (pending a successful examination) of Elizabeth Cahoon and Second Presbyterian Church of Little Rock effective August 17th and enroll her as a member of the Presbytery of Arkansas with the following terms of call:**

Salary and Housing.....	\$65,000.00
Continuing Education (Reimbursed).....	\$1,500.00
Professional Expenses (Reimbursed).....	\$2,500.00
Board of Pensions.....	\$25,350.00
Vacation.....	4 weeks paid
Continuing Education.....	2 weeks paid
Family Medical Leave.....	12 weeks paid
Sabbatical Leave.....	10 weeks paid
(to be taken in the 7th year with Session and Presbytery approval)	
Total Compensation Package.....	\$94,350.00

Motion to approve the following Administrative Commission to conduct a service of ordination and installation for Elizabeth Cahoon on August 17th at Second Presbyterian Church of Little Rock at 2:00 pm.

- MWS Robert Lowry, Westover Hills LR to charge the congregation**
- MWS Marie Mainard O’Connell, at large**
- MWS Jeff Price, Trinity LR**
- MWS Ruskin Falls, Pulaski Heights LR**
- MWS Emmett Powers (or his designee) to moderate**
- RE Karen Herbert, Grace LR**
- RE Liz Branch, Westover Hills LR**

RE Marge Anna Luttrell, Second LR

**Seated with the commission will be:
MWS Alex Evans to charge Elizabeth
MWS Dorothy White to preach**

The offering recipient will be the Youth Advisory Team Summer Trip Scholarship Fund.

Section F, Exhibit 1

MWS P. Douglas Cartwright, Statement of Faith

I believe in the Triune God, one God in three distinct Persons.

God
I believe in God the Creator, who formed the Universe out of pure and perfect love and imprinted upon humanity God's own image. Unfortunately, this was not enough for God's children. We chose to go our own way, attempted to become like God and diverted from what the Creator intended. This event brought about great pain and even death, infecting creation with sin and suffering. However, God would not allow sin to have the final word. Therefore, the Creator did what we could not do on our own by forming a covenant and fulfilling it despite our inability to do so. Throughout time, God led us through the wilderness and deserts of life, shepherding us through times of peace and even through our darkest hours.

Jesus
I believe in God the Son, who entered this world in order that He might become our hope and salvation. As the Scriptures attest, Jesus ushered in a New Reality and proclaimed that the Kingdom of Heaven had indeed come near. He extended love and grace to the lost, the broken, the lonely, and those that society considered as the least among them. He dined with sinners and associated with outcasts, all the while turning conventional wisdom on its head. While He extended grace freely, His actions came at a price. Although costly, Jesus paid the ultimate price in order to fulfill the Creator's plan. Suffering on the cross, Jesus bore our sins upon Himself, absorbing our offenses and obliterating the powers of sin and death. Rising from the grave, Jesus brought forth light and life, joy and peace, eternal freedom, and redemption.

Holy Spirit
I believe in God the Holy Spirit, the promised Counselor, sent by Christ. The Spirit reveals to us that we are children of the Most High, redeemed by grace, and in need of God's mercy. The Spirit is present with us as we await Christ's final return, empowering the Church to carry out His mission. Gathering us by grace, the Spirit grafts us to Christ by the waters of our baptism, sustains us with Christ's presence at Table in the bread and cup made holy, and assures us that, "In life and in death, we belong to God." The Spirit opens our hearts and minds to the Word proclaimed and exposes our need for transformation so that we might indeed be transformed.

Scriptures
I believe that the Holy Scriptures are inspired by God and hold authority in our lives. I believe that the Scriptures must be studied, interpreted, and preached with great care and an openness to what God is saying to us even today. I believe that, as beloved children, we are free to love, free to live, free to serve, and free to hope in accordance with Scripture as we await Christ's return...all the while, sharing the Good News of Jesus Christ, the love of God, and the fellowship of the Spirit

Section F, Exhibit 2

MWS Ron Gilmer, Statement of Faith

Of all the faith statements in the PC(USA)'s Book of Confessions, I quote "A Brief Statement of Faith" most often. It starts with an allusion to the Heidelberg Catechism's first question and answer after changing an "I" statement into a "we" statement, which reminds us that we were created to connect and are called to love and serve one another: "In life and in death we belong to God."

A Trinitarian blessing, which flows from Christ, follows before attention turns to what each person of the Trinity does. For example, "A Brief Statement of Faith" calls attention to how Jesus proclaims God's reign, preaches good news to the poor, releases captives, teaches by word and deed, blesses children, heals the sick, binds up the broken hearted, eats with outcasts, forgives sinners and calls all to repent and believe the gospel.

The theology of "A Brief Statement of Faith" is both poetic and practical. The sentence in this statement of faith that I have quoted most often in worship is: "Like a mother who will not forsake her nursing child, like a father who runs to welcome the prodigal home, God is faithful still."

I quote this faith statement as often as I do, because it so beautifully reminds me of who I am and who we are. I believe in the Holy Trinity. I trust God's providence and give thanks for God's grace in Jesus Christ, who instituted the sacraments of Baptism and the Lord's Supper, both of which the church, as the body of Christ, celebrates together.

The faith that I have been given begins and ends with Christ, in whose resurrection is the promise of ours. In the name of Jesus Christ, our sins are forgiven. The Holy Spirit abides with us now and gives us courage "to pray without ceasing." Prayer is but one of a set of spiritual practices that I hold dear -- and holding them, I remember that we are held dear by the One who said, "Let there be light," in the beginning. In Christ, the One who gives us light and life becomes flesh and dwells among us, and thanks be to God, the darkness never overcomes it.

Section F, Exhibit 3

MWS Jesse Gonzales, Statement of Faith

I do believe that Jesus Christ is the Son of God, and I confess him as my Lord and Savior.

I do believe in God the Father Almighty, creator of everything existing in the terrestrial and cosmic environments. I do believe in God's providence for the entire creation. I do affirm the greatness of God the originator of all ethnic groups; all animal, vegetal and mineral species; and the elements of nature.

I do believe in the comforting presence and action of the Holy Spirit who is empowering and guiding the Universal Church in which the Presbyterian Church USA and the Reformed tradition are included.

I do believe that the Holy Scriptures spanned through the Old & New Testaments contain the will of God and the good news of Jesus Christ for the benefit of the entire creation. In the revelation of God's covenants with humanity resides the authority of the Scriptures and I submit myself to such authority by the grace received from God called faith.

I do declare that I am an imperfect being serving a perfect Lord. I do declare that in the midst of the cosmic powers fighting in my body and mind I submit myself to the Sovereignty of God and to the Apostolic authority of the Church; and to both I am accountable.

I do declare my commitment to the Call of Jesus Christ to be his servant as Teaching Elder for both believers and non-believers regardless of social or immigration status, and physical conditions. I do believe that in Jesus Christ I was predestined to proclaim the Kingdom of God that is established in the Hope that the Lord is coming again to do justice to the living and to the dead in terminating all corruption and suffering.

Section F, Exhibit 4

Elizabeth Cahoon, Statement of Faith

I believe in God, the Almighty, revealed to us in the form of three persons: God, the Creator; Jesus Christ, the Redeemer; and the Holy Spirit, the Sustainer. I believe it is through God we are molded into God's image. I believe it is through the life and death of Jesus Christ, fully human, fully God, we witness the great sacrificial love of God. I believe it is through the Holy Spirit we are able to share that love with all of God's children. I believe all three were at work in the creation of the universe and continue to have an active role in sustaining grace.

God's providence unfolds into three forms of benevolent intervention: the protection of all creation, the accompaniment of humanity, and in directing the story of God's children. God reveals this to us through the life of Jesus Christ and through the power of the Holy Spirit. I believe in the traditions of the Reformed Faith – that by grace alone, faith alone, and scripture alone – we are empowered to live a life of faith.

I believe in a confessional and confessing faith. Like an anchor for a ship, a confession of faith centers Christians to the Gospel, while also allowing us to explore doubts without fear of losing our beliefs.

I believe the Son of God, Jesus Christ, was born of Mary and lived among enemies and friends, experiencing despair and hope, temptation and peace, anger and joy, hate and love. God sent Jesus to earth, so that we might learn how to live as one community; but gave us Jesus' atoning life, death, and resurrection so that those who believe might be saved as one, eternally in the kingdom of God.

I believe that all people sin and fall short of the glory of God, but it is by the grace of God we are forgiven. I believe in God's beloved community, that people of every race, gender, sexual orientation, identity, and age are welcome in the kingdom of heaven.

The Bible is the living Word of God. As an extension of God, it is prevalent for Christians from different generations of time, therefore it was not written from one monolithic voice, but used different voices. We read the Bible through the Holy Spirit to not only understand God's divine will, but also to experience the expansive love and grace of Jesus Christ.

As followers of Christ, the Church is called to serve with a heart filled with loving-kindness for all of God's creation: humankind, the earth, and all creatures that live among us. I believe as Christians we are also called to reflect the life of Jesus Christ by feeding the hungry, providing water to the thirsty, clothing the naked, caring for the sick, visiting the imprisoned and welcoming the stranger. In doing so we answer Christ's Great Commission: to go and make disciples of all nations.

I believe that in Baptism we are claimed by God, washed clean of sin, called to a new way of life as Jesus' disciples, and united in God's eternal kingdom with the holy communion of saints. At Communion, with God as our host, we testify the offered bread and cup, as signs of Jesus Christ's body and blood broken for us, so that we may live without fear of death.

I believe in the spirit of Advent, that Jesus Christ will come again as he promised, to unite all believers: past, present, and those to come. In Christ's return there will be an end to all sufferings of this world and we will live as one eternally in the kingdom of God.

Section H

Report from the Committee on Administration

MWS Carl McCormack, HR Moderator

The Committee on Administration met May 15, 2024, via ZOOM, with a quorum of five.

With sadness and sorrow we recognized the death of one of our newest members, RE Mary Ellen Holder.

Reports:

The committee received a report from the presbytery administrator and the presbytery treasurer giving us a review of the April 2024 financials. Most notably the presbytery is under budget on expenses, and over budget on the spend rate from our investment account. Both items are good news.

The General Presbyter reported that two properties are under contract for sale: Stuttgart, First and Lincoln, First for a total of \$190,000. Little Rock, Westminster has been listed for sale, and Marianna, First should be listed by June 15. The gift of Eureka Springs, First to the Eureka Springs Library has met with some roadblocks at the city council level. The Brinkley, First and North Little Rock, First (Argenta) properties have closed with a total of \$1,100,000. He mentioned two congregations that have sold or are in the process of selling their property to get out from under the burden of expense on the property, and reminded the committee that the real assets of a church remain with the church as long as long as they are a functioning congregation.

Old Business:

The presbytery was dropped by Church Mutual Insurance, but Insurance Board, the insurance provider preferred by our denomination, has taken on our policy with an approximate cost of \$17,000 from April 7, 2024 to January 1, 2025. The deductible has risen sharply to 5% of the value of the covered property.

New Business:

The Transitional General Presbyter Search Committee had asked for a minimum and maximum effective salary amount to be communicated with Church Leadership Connection of the PCUSA. In light of current salary expense levels, **a motion was made, seconded, and approved to give the Search Committee the amounts of \$80,000 - \$95,000 for the position.**

At the recommendation of the General Presbyter and discussion of the committee, **a motion was made, seconded, and approved to give the committees on the Mission of the Church and the Future of the Church access to monies outside their budgeted expenses in the amount of \$20,000 from the Church Development/Redevelopment Fund to be used for additional grant requests from our churches.**

There is no motion to be brought before the Presbytery at this time.

Respectfully submitted,
Rev. Carl McCormack, HR
Committee on Administration, Moderator

Section H

Page: 1

THE PRESBYTERY OF ARKANSAS Balance Sheet April 30, 2024

ASSETS

Current Assets

Cash TPF - undesignated	599,688.37	
Sold Property CD	1,013,735.64	
TPF Investment Cash - designated	682,765.45	
TPF Investments	5,151,974.81	
N/R Ministers	7,666.76	
N/R Churches	25,000.00	
TPF Mark to Market 52190	1,237,699.43	
	<hr/>	
Total Current Assets		8,718,530.46

Property and Equipment

Furniture & Fixtures	68,609.89	
Land	383,571.00	
Buildings	911,516.12	
	<hr/>	
	1,363,697.01	
Accumulated Depreciation	(331,498.31)	
	<hr/>	
Net Property and Equipment		9,750,729.16

TOTAL ASSETS **\$ 9,750,729.16**

LIABILITIES AND CAPITAL

Current Liabilities

Payroll & Other Withholdings	0.00	
	<hr/>	
Total Current Liabilities		0.00

Fund Balance

Equity Beginning Balance	\$ 4,343,422.31	
Fund Balance	3,519,261.29	
Unrealized Gains/Losses	822,557.89	
Net Income	1,065,487.67	
	<hr/>	
Total Fund Balance		9,750,729.16

TOTAL LIABILITIES & CAPITAL **\$ 9,750,729.16**

Unaudited - For Management Purposes Only

THE PRESBYTERY OF ARKANSAS							
Operating Income Statement							
For the Four Months Ending April 30, 2024							
		Current Month Actual	Current Month Budget	Over/(Under) Budget	Year to Date Actual	2024 Budget	Over/(Under) Budget
6000-01	Mission Acceptance	25,892.02	22,083.33	3,808.69	75,744.80	455,000.00	(379,255.20)
Misc (Acct. 6015)	Investment Spend Rate	23,370.49	20,148.87	3,221.62	92,774.12	241,786.41	(149,012.29)
6000-01-1-101	Previous Years Pledges	-		-	3,150.00	-	3,150.00
6001-00-1-000	Miscellaneous Revenue	1,400.00	1,350.00	50.00	5,202.28	16,200.00	(10,997.72)
	Total Revenues	50,662.51	43,582.20	7,080.31	176,871.20	712,986.41	(536,115.21)
Expenses							
7000-01-1-000	Coordinating Team--Meeting Exp, Meals, Worship	-	100.00	(100.00)	8.56	1,200.00	(1,191.44)
7000-06-1-000	Coordinating Team--Gifts	-	4.17	(4.17)	-	50.00	(50.00)
7000-09-1-000	Coordinating Team--Moderator's Expense	-	37.50	(37.50)	-	450.00	(450.00)
7000-10-1-000	Coordinating Team--Vice moderator's Expense	-	95.83	(95.83)	-	1,150.00	(1,150.00)
7000-20-1-000	Coordinating Team--Presbytery Workshop/Speaker	-	125.00	(125.00)	-	1,500.00	(1,500.00)
7000-31-1-000	Coordinating Team--Background Checks	40.00	41.67	(1.67)	80.00	500.00	(420.00)
		40.00	404.17	(364.17)	88.56	4,850.00	(4,761.44)
7100-01-1-000	Administration--Meeting Expense, Financial Review	2,164.15	623.33	1,540.82	7,164.15	7,480.00	(315.85)
7100-05-1-000	Administration--Ferncliff General Site Support	-	2,166.67	(2,166.67)	-	26,000.00	(26,000.00)
7500-21-1-000	West End Operation Support	-	1,125.00	(1,125.00)	3,375.00	13,500.00	(10,125.00)
7500-53-1-000	Laotian Ministry support	-	300.00	(300.00)	900.00	3,600.00	(2,700.00)
7500-98-1-000	Faith Presbyterian Operation Support	-	594.00	(594.00)	1,782.00	7,128.00	(5,346.00)
		2,164.15	4,809.00	(2,644.85)	13,221.15	57,708.00	(44,486.85)
7700-01-1-000	Committee on Ministry--travel,food,meeting support	-	166.67	(166.67)	-	2,000.00	(2,000.00)
8000-01-1-000	Committee on Preparation for Ministry--Meeting Expenses, etc.	-	41.67	(41.67)	-	500.00	(500.00)
8000-09-1-000	Committee on Preparation for Ministry--Eval, Retreat, Support, Bkg Checks	-	125.00	(125.00)	-	1,500.00	(1,500.00)
8400-08-1-000	Committee on Ministry--Wellspring Contract	-	1,050.00	(1,050.00)	12,600.00	12,600.00	-
		-	1,383.34	(1,383.34)	12,600.00	16,600.00	(4,000.00)
7300-29-1-000	Youth, Collegiate, and Young Adults--Campus Ministry/Program Support	2,356.66	2,500.00	(143.34)	9,426.64	30,000.00	(20,573.36)
7300-71-1-000	Youth, Collegiate, and Young Adults--YAT--Planning Retreats & Materials	-	83.33	(83.33)	172.73	1,000.00	(827.27)
7300-73-1-000	Youth, Collegiate, and Young Adults--YAT Scholarships	-	41.67	(41.67)	-	500.00	(500.00)
7300-74-1-000	Youth, Collegiate, and Young Adults--YAT Denomination Trips	-	166.67	(166.67)	-	2,000.00	(2,000.00)
7300-75-1-000	Youth, Collegiate, and Young Adults--YAT-Youth @ Presbytery	333.75	41.67	292.08	516.31	500.00	16.31
7300-76-1-000	Youth, Collegiate, and Young Adults--YAT YouthQuake	-	750.00	(750.00)	-	9,000.00	(9,000.00)
7300-78-1-000	Youth, Collegiate, and Young Adults--YAT Montreat	1,750.36	291.67	1,458.69	1,670.43	3,500.00	(1,829.57)
7300-79-1-000	Youth, Collegiate, and Young Adults--YAT--JR High Summer Trip	4,013.80	208.33	3,805.47	2,151.63	2,500.00	(348.37)
7300-80-1-000	Youth, Collegiate, and Young Adults--YAT--Matthew 25 Account	(1,284.23)	41.67	(1,325.90)	(1,406.73)	500.00	(1,906.73)
7300-84-1-000	Youth, Collegiate, and Young Adults--Young Adult Ministries	-	125.00	(125.00)	-	1,500.00	(1,500.00)

THE PRESBYTERY OF ARKANSAS

Operating Income Statement

For the Four Months Ending April 30, 2024

		Current Month Actual	Current Month Budget	Over/(Under) Budget	Year to Date Actual	2024 Budget	Over/(Under) Budget
7300-86-1-000	Youth, Collegiate, and Young Adults--YAT--Student Leadership Development	-	41.67	(41.67)	-	500.00	(500.00)
7300-99-1-000	Youth, Collegiate, and Young Adults--Campus Ministry-Special Event Support	-	916.67	(916.67)	-	11,000.00	(11,000.00)
		7,170.34	5,208.35	1,961.99	12,531.01	62,500.00	(49,968.99)
7500-01-1-000	Future of the Church--Admin., Listening	-	83.33	(83.33)	-	1,000.00	(1,000.00)
7500-25-1-000	Future of the Church--Presbytery Technology Needs	-	625.00	(625.00)	-	7,500.00	(7,500.00)
7500-51-1-000	Future of the Church--New Ministries' Development	-	2,208.33	(2,208.33)	-	26,500.00	(26,500.00)
		-	2,916.66	(2,916.66)	-	35,000.00	(35,000.00)
7300-01-1-000	Christian Education--Education Events	-	200.00	(200.00)	-	2,400.00	(2,400.00)
7300-21-1-000	Christian Education--Ferncliff. Prog/Supt. Summer Camp	-	1,916.67	(1,916.67)	-	23,000.00	(23,000.00)
7300-24-1-000	Mission of the Church--Ferncliff--Block Grant	-	416.67	(416.67)	-	5,000.00	(5,000.00)
7300-30-1-000	Christian Education--Presbyterian Pilgrimage	-	166.67	(166.67)	-	2,000.00	(2,000.00)
7300-91-1-000	Christian Education--Ministry Resourcing		250.00	(250.00)	9.34	3,000.00	(2,990.66)
7600-03-1-000	Mission of the Church--Scholarship for Mission Trip	-	83.33	(83.33)	-	1,000.00	(1,000.00)
7600-05-1-000	Mission of the Church--International Mission Initiative		166.67	(166.67)	1,000.00	2,000.00	(1,000.00)
7600-26-1-000	Mission of the Church--Arkansas Interfaith Conference	-	125.00	(125.00)	500.00	1,500.00	(1,000.00)
7600-42-1-000	Mission of the Church--Stewpot	-	62.50	(62.50)	187.50	750.00	(562.50)
7600-44-1-000	Mission of the Church--Lyon College	-	83.33	(83.33)	250.00	1,000.00	(750.00)
7600-45-1-000	Mission of the Church--Presbyterian Village Support	-	41.67	(41.67)	125.00	500.00	(375.00)
7600-49-1-000	Mission of the Church--University of Ozarks	-	83.33	(83.33)	250.00	1,000.00	(750.00)
7600-51-1-000	Mission of the Church--Vera Lloyd Mission	-	208.33	(208.33)	625.00	2,500.00	(1,875.00)
7600-62-1-000	Mission of the Church--Mission Initiative Grants	-	1,214.58	(1,214.58)	-	14,575.00	(14,575.00)
7600-96-1-000	Mission of the Church--Solar Under the Sun	-	83.33	(83.33)	250.00	1,000.00	(750.00)
8300-01-1-000	Mission of the Church--PW Exp., travel, postage, etc.	-	33.33	(33.33)	-	400.00	(400.00)
8300-07-1-000	Mission of the Church--PW--Spring & Fall Retreats, Synod Gathering	-	291.67	(291.67)	-	3,500.00	(3,500.00)
9400-01-1-000	Mission of the Church--Disaster Preparedness	-	8.33	(8.33)	-	100.00	(100.00)
		-	5,435.41	(5,435.41)	3,196.84	65,225.00	(62,028.16)
7800-01-1-000	Nominations--travel, food	-	8.33	(8.33)	-	100.00	(100.00)
8100-01-1-000	Representation--Meeting Expenses	-	4.17	(4.17)	-	50.00	(50.00)

THE PRESBYTERY OF ARKANSAS

Operating Income Statement
For the Four Months Ending April 30, 2024

		Current Month Actual	Current Month Budget	Over/(Under) Budget	Year to Date Actual	2024 Budget	Over/(Under) Budget
8400-01-1-000	POA/Supplies & Office Exp.	-	125.00	(125.00)	365.65	1,500.00	(1,134.35)
8400-02-1-000	Utilities/Telephone	886.17	833.33	52.84	3,353.71	10,000.00	(6,646.29)
8400-03-1-000	Copy Machine	53.43	50.00	3.43	129.47	600.00	(470.53)
8400-05-1-000	Technology	698.99	1,291.67	(592.68)	7,398.85	15,500.00	(8,101.15)
8400-09-1-000	Insurance	-	2,166.67	(2,166.67)	(1,760.00)	26,000.00	(27,760.00)
8400-10-1-000	Miscellaneous Expenses	-	25.00	(25.00)	-	300.00	(300.00)
8400-12-1-000	Maintenance(Grounds, Building Upkeep)	597.44	791.67	(194.23)	2,101.93	9,500.00	(7,398.07)
		2,236.03	5,283.34	(3,047.31)	11,589.61	63,400.00	(51,810.39)
8400-13-1-000	Stated Clerk Professional Exp	91.79	-	-	214.93	3,000.00	(2,785.07)
8400-22-1-000	K. Palmer/Professional Exp	76.11	64.58	11.53	379.19	775.00	(395.81)
8400-25-1-000	S. Smith/Professional Exp	2,449.43	1,250.00	1,199.43	5,177.61	15,000.00	(9,822.39)
8400-29-1-000	Salaries	16,262.36	16,262.36	-	65,049.44	195,148.28	(130,098.84)
8400-30-1-000	Pension/Major Medical	1,623.10	1,623.10	-	6,492.40	19,477.20	(12,984.80)
8400-31-1-000	S. Smith/Continuing Ed.	-	125.00	(125.00)	-	1,500.00	(1,500.00)
8400-33-1-000	Payroll Taxes	741.10	741.09	0.01	2,964.42	8,893.13	(5,928.71)
8400-34-1-000	Housing	2,725.00	2,725.00	-	10,900.00	32,700.00	(21,800.00)
8400-40-1-000	S. Smith/FICA	550.00	550.00	-	2,190.58	6,600.00	(4,409.42)
8400-41-1-000	Connector Professional Expenses	-	416.67	(416.67)	296.39	5,000.00	(4,703.61)
8400-49-1-000	Youth Developer Professional Expenses	-	250.00	(250.00)	451.58	3,000.00	(2,548.42)
		24,518.89	24,007.80	419.30	94,116.54	291,093.61	(196,977.07)
8600-01-1-000	General Assembly	871.60	1,895.83	(1,024.23)	4,185.72	22,750.00	(18,564.28)
8700-01-1-000	GA Per Capita	6,329.98	6,329.98	-	25,319.92	75,959.80	(50,639.88)
8800-01-1-000	Synod Mission	871.60	1,479.17	(607.57)	4,185.72	17,750.00	(13,564.28)
		8,073.18	9,704.98	(1,631.80)	33,691.36	116,459.80	(82,768.44)
	Total Expenses	44,202.59	59,165.55	(15,054.75)	181,035.07	712,986.41	(531,951.34)
	Net Income	\$ 6,459.92	\$ (15,583.35)	\$ 22,135.06	\$ (4,163.87)	\$ -	\$ (4,163.87)

The Presbytery of Arkansas Benevolence as of April 30, 2024

LOCATION	2020	2021	2022	2023	2024
	Benevolence	Benevolence	Benevolence	Benevolence	Benevolence
Alma	-	-	-	-	-
Amity	-	-	-	-	-
Arkadelphia, First	1,500.00	1,500.00	1,500.00	1,500.00	1,500.01
Arkadelphia, West End	1,106.00	1,110.00	1,110.00	1,110.00	-
Atkins	-	-	-	150.00	-
Batesville	10,000.00	10,000.00	10,000.00	10,000.00	5,000.00
Beebe	600.00	1,200.00	900.00	900.00	300.00
Bella Vista	24,999.96	20,000.00	20,000.44	11,250.00	142.10
Benton	8,600.00	8,600.00	9,000.00	6,300.00	1,500.00
Bentonville, First	32,000.00	33,500.00	32,000.00	10,000.00	-
Bentonville, Vaughn	2,000.00	-	-	-	-
Bull Shoals	-	50.00	116.74	116.74	-
Cane Hill	-	-	-	-	-
Clarksville, First	-	-	-	-	-
Clarksville, Harmony	-	-	-	-	-
Conway	7,700.00	7,500.00	7,500.00	7,500.00	2,500.00
Dardanelle	6,000.00	5,500.00	3,500.00	3,000.00	-
Elkins	1,000.00	1,000.00	1,000.00	500.00	-
Fairfield Bay	350.00	350.00	350.00	350.00	350.00
Fayetteville, First United	41,000.00	41,000.00	41,000.00	41,000.00	13,664.00
Fayetteville, Mt. Comfort	1,660.00	1,660.00	900.00	2,000.00	1,000.00
Forrest City	9,000.00	9,000.00	8,250.00	9,625.00	2,250.00
Ft. Smith, Central	16,000.00	16,000.00	16,000.00	-	-
Ft. Smith, First	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Greenwood	-	-	1,000.00	-	-
Gurdon	300.00	-	-	-	-
Hardy	297.00	-	-	-	-
Harrison	-	-	-	-	-
Heber Springs	525.00	950.00	-	450.00	-
Helena	500.00	-	-	-	-
Holiday Island	6,200.00	6,200.00	6,200.00	6,200.00	1,550.00
Holly Grove	500.00	500.00	500.00	500.00	500.00
Horseshoe Bend	3,000.00	2,290.00	2,300.00	1,600.00	400.00
HSV, Kirk	27,270.00	27,270.00	27,270.00	22,000.44	5,499.85
H. Springs, First	20,000.00	20,013.00	20,000.00	20,000.00	5,000.00
H. Springs, Westminister	10,012.04	8,012.04	8,012.04	8,212.04	2,670.68
Huntsville	2,200.00	2,400.00	2,400.00	2,200.00	800.00
Jacksonville	2,800.00	3,250.00	3,000.00	3,224.95	870.00
Jonesboro	3,000.00	3,000.00	3,000.00	3,000.00	1,000.00
LR, Allison	-	-	-	-	-
LR, First	-	-	-	-	-

**The Presbytery of Arkansas
Benevolence as of April 30, 2024**

	2020	2021	2022	2023	2024
LOCATION	Benevolence	Benevolence	Benevolence	Benevolence	Benevolence
LR, Grace	7,900.00	7,900.00	7,900.00	3,900.00	1,750.00
LR, Pulaski Heights	3,636.00	3,636.00	3,618.00	3,606.00	1,000.00
Little Rock, Second	200,000.00	200,000.00	200,000.00	190,000.00	-
LR, Trinity	8,000.00	8,000.00	8,000.00	8,000.00	2,666.68
LR, Westover Hills	10,500.00	7,500.00	2,500.00	3,000.00	-
Malvern	5,241.71	5,241.72	5,241.60	-	-
McGehee	2,520.00	2,520.00	2,520.00	2,520.00	630.00
Mena	5,000.00	5,000.00	5,000.00	5,500.00	1,375.00
Morrilton, First	1,200.00	1,200.00	1,100.00	1,300.00	300.00
Morrilton, Hopewell	-	-	-	-	-
Mountain Home	1,000.00	750.00	500.00	-	884.16
Mountainburg	-	-	-	-	-
Newport	3,225.00	2,700.00	2,700.00	2,700.00	900.00
Norman	2,000.00	-	-	-	-
NLR, Park Hill	16,000.00	16,000.00	13,000.00	8,000.00	-
Paragould, First	-	-	-	-	-
Pea Ridge	3,000.00	3,000.00	3,000.00	3,000.00	1,000.00
Pine Bluff, Central	-	-	115.80	-	-
Pine Bluff, Faith	-	-	-	-	-
Pine Bluff, First	4,999.92	4,583.26	6,996.00	5,000.00	-
Prairie Grove	7,150.00	6,960.00	4,730.00	6,022.00	1,159.00
Rogers	6,999.96	6,999.96	7,000.01	7,611.96	2,333.32
Russellville	-	-	-	-	-
Searcy	2,000.00	-	-	2,000.00	-
Springdale	30,000.00	30,000.00	30,000.00	30,000.00	7,500.00
Van Buren	-	-	-	-	-
Walnut Ridge	6,400.00	-	-	7,350.48	-
Wynne	7,500.00	7,500.00	9,999.96	5,000.00	1,250.00
Yellville	6,000.00	6,000.00	6,000.00	3,000.00	1,500.00
<hr/>					
TOTAL	589,342.59	566,495.98	555,380.59	477,949.61	75,744.80
				480,949.61	
				Prior Year Adj	
				3,150.00	



Presbytery of Arkansas

**Financial Statements
and
Supplementary Schedule
For the Years Ended December 31, 2023 and 2022
(With Independent Accountant's Review Report Thereon)**

Presbytery of Arkansas

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT ACCOUNTANT’S REVIEW REPORT	1
FINANCIAL STATEMENTS	
Statements of Assets, Liabilities and Net Assets – Modified Cash Basis	4
Statements of Revenues, Expenses and Changes in Net Assets – Modified Cash Basis	5
Notes to Financial Statements	6
SUPPLEMENTARY SCHEDULE	
Schedule of Designated Revenues and Expenses – Modified Cash Basis – 2023	13
Schedule of Designated Revenues and Expenses – Modified Cash Basis – 2022	14



INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Committee on Administration
Presbytery of Arkansas
Little Rock, Arkansas

We have reviewed the accompanying financial statements of **Presbytery of Arkansas** (the Presbytery), which comprise the statements of assets, liabilities, and net assets – modified cash basis as of December 31, 2023 and 2022, and the related statements 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.

Supplementary Information

We have reviewed the financial statements of the Presbytery for the year ended December 31, 2023 and 2022, and have issued our report thereon dated March 21, 2024. The 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 accounting principles generally accepted in the United States of America. 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

March 21, 2024

Financial Statements

Presbytery of Arkansas

Statements of Assets, Liabilities and Net Assets – Modified Cash Basis December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash and cash equivalents - unrestricted	\$ 279,849	\$ 205,114
Cash and cash equivalents - designated	734,524	761,289
Investments - unrestricted	3,900,430	3,302,969
Investments - designated	2,214,295	2,126,109
Notes receivable	1,008,624	36,000
Property held for sale	410,000	555,000
Property and equipment, net	<u>767,956</u>	<u>798,907</u>
TOTAL ASSETS	<u><u>\$ 9,315,678</u></u>	<u><u>\$ 7,785,388</u></u>
NET ASSETS		
Without Donor Restrictions	\$ 9,033,505	\$ 7,507,432
With Donor Restrictions	<u>282,173</u>	<u>277,956</u>
TOTAL NET ASSETS	<u><u>\$ 9,315,678</u></u>	<u><u>\$ 7,785,388</u></u>

See Independent Accountant's Review Report.

Presbytery of Arkansas

Statements of Revenues, Expenses and Changes in Net Assets – Modified Cash Basis Years Ended December 31, 2023 and 2022

	2023			2022		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT, REVENUES, AND GAINS AND LOSSES						
Undesignated contributions	\$ 479,185	\$ -	\$ 479,185	\$ 534,479	\$ -	\$ 534,479
Designated contributions	102,945	-	102,945	84,749	-	84,749
Donated property	155,000	-	155,000	300,000	-	300,000
Miscellaneous income	672,664	-	672,664	15,915	-	15,915
Investment return (loss)	<u>973,876</u>	<u>4,217</u>	<u>978,093</u>	<u>(1,178,601)</u>	<u>3,727</u>	<u>(1,174,874)</u>
Total Support, Revenues and Gains and Losses	<u>2,383,670</u>	<u>4,217</u>	<u>2,387,887</u>	<u>(243,458)</u>	<u>3,727</u>	<u>(239,731)</u>
PROGRAM EXPENSES						
Administration	33,279	-	33,279	34,996	-	34,996
Christian education	80,920	-	80,920	72,620	-	72,620
Congregational care and development	69,428	-	69,428	68,424	-	68,424
Designated payments	123,228	-	123,228	201,049	-	201,049
General council	2,183	-	2,183	2,824	-	2,824
Mission	161,479	-	161,479	159,516	-	159,516
Presbyterian women	3,122	-	3,122	2,802	-	2,802
Other ministry	2,842	-	2,842	7,874	-	7,874
Presbytery office	<u>381,116</u>	<u>-</u>	<u>381,116</u>	<u>382,483</u>	<u>-</u>	<u>382,483</u>
Total Expenses	<u>857,597</u>	<u>-</u>	<u>857,597</u>	<u>932,588</u>	<u>-</u>	<u>932,588</u>
INCREASE (DECREASE) IN NET ASSETS	<u>1,526,073</u>	<u>4,217</u>	<u>1,530,290</u>	<u>(1,176,046)</u>	<u>3,727</u>	<u>(1,172,319)</u>
NET ASSETS, BEGINNING OF YEAR	<u>7,507,432</u>	<u>277,956</u>	<u>7,785,388</u>	<u>8,683,478</u>	<u>274,229</u>	<u>8,957,707</u>
NET ASSETS, END OF YEAR	<u>\$ 9,033,505</u>	<u>\$ 282,173</u>	<u>\$ 9,315,678</u>	<u>\$ 7,507,432</u>	<u>\$ 277,956</u>	<u>\$ 7,785,388</u>

See Independent Accountant's Review Report.

Presbytery of Arkansas

Notes to Financial Statements December 31, 2023 and 2022

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 and 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 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, 2023 and 2022

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 receivables consist of unsecured emergency loans to churches and pastors within the region governed by the Presbytery. The receivables at December 31, 2023 include a receivable of approximately \$975,000 due from the buyer of one of the properties held for sale. Notes receivable bear zero percent interest and are generally due within one to three years. Management has determined that all amounts are fully collectible and no allowance for credit losses is necessary.

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 statements 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.

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, 2023 and 2022

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, 2023, 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.

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>2023</u>	<u>2022</u>
Demand deposit accounts at financial institutions	\$ 244,044	\$ 187,200
Cash and cash equivalents held by TPF	<u>770,329</u>	<u>779,203</u>
<u>\$ 1,014,373</u>		<u>\$ 966,403</u>

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.

Investments

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.

Presbytery of Arkansas

Notes to Financial Statements December 31, 2023 and 2022

NOTE 2: DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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>2023</u>	<u>2022</u>
Land and Improvements	\$ 128,571	\$ 128,571
Buildings and improvements	911,516	961,516
Furniture, fixtures and equipment	59,367	51,522
	<u>1,099,454</u>	<u>1,141,609</u>
Less accumulated depreciation and amortization	<u>(331,498)</u>	<u>(342,702)</u>
	<u>\$ 767,956</u>	<u>\$ 798,907</u>

Depreciation expense totaled approximately \$26,000 during the years ended December 31, 2023 and 2022, and is included in Presbytery office expense.

The Presbytery had property held for sale totaling approximately \$255,000 and \$555,000, as of December 31, 2023 and 2022, respectively.

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 \$7,300 during each of the years ended December 31, 2023 and 2022.

Presbytery of Arkansas

Notes to Financial Statements December 31, 2023 and 2022

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:

	2023	2022
Irene W. Meredith Trust	\$ 135,351	\$ 131,134
Hispanic Ministry	146,822	146,822
<u>\$</u>	<u>282,173</u>	<u>\$ 277,956</u>

NOTE 6: 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:

	2023	2022
Committees	\$ 3,487	\$ 2,802
Congregational care	54,228	55,179
Education	82,588	77,440
Facilities	92,212	95,233
Missions	161,479	159,516
Professional fees	8,447	7,641
Other programs	9,462	9,820
Pass through gifts	123,228	201,049
Salaries and benefits	313,629	314,784
Travel	8,837	9,124
<u>\$</u>	<u>857,597</u>	<u>\$ 932,588</u>

NOTE 7: 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, 2023 and 2022, the total outstanding balance was approximately \$60,000 and \$77,000, respectively. The church was current with the required payments at December 31, 2023.

Presbytery of Arkansas

Notes to Financial Statements December 31, 2023 and 2022

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 \$4,200,000 and \$3,500,000 at December 31, 2023 and 2022, 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: SUBSEQUENT EVENTS

The Presbytery has evaluated events that occurred after December 31, 2023, but prior to March 21, 2024, the date the financial statements were available to be issued.

Supplementary Schedules

Presbytery of Arkansas

Schedule of Designated Revenues and Expenses – Modified Cash Basis Year Ended December 31, 2023

		<u>Revenues</u>		<u>Expenses</u>
Special Designated				
One Great Hour	\$	21,665	\$	21,428
Joy Offering		18,043		9,803
Theological Education		7,558		17,683
Witness		6,614		6,556
Peacemaking		7,260		7,431
Disaster Relief		34,450		401
Two Cents a Meal		522		-
Other		<u>6,833</u>		<u>59,926</u>
		102,945		123,228
 Other Designated				
Irene W. Meredith Trust		<u>4,217</u>		<u>-</u>
		<u>\$ 107,162</u>		<u>\$ 123,228</u>

Presbytery of Arkansas

Schedule of Designated Revenues and Expenses – Modified Cash Basis Year Ended December 31, 2022

	<u>Revenues</u>	<u>Expenses</u>
Special Designated		
One Great Hour	\$ 22,800	\$ 23,944
Joy Offering	9,630	18,752
Theological Education	18,171	20,196
Witness	5,387	11,063
Peacemaking	3,442	4,991
Disaster Relief	16,448	475
Two Cents a Meal	383	-
Other	<u>8,488</u>	<u>121,628</u>
	84,749	201,049
 Other Designated		
Irene W. Meredith Trust	<u>3,727</u>	<u>-</u>
	<u>\$ 88,476</u>	<u>\$ 201,049</u>

See Independent Accountant's Review Report.

SHARED SPACES: EXPLORING POSSIBILITIES

Thursday, June 20, 11:00am-1:00pm
First Presbyterian, Searcy



Shared Spaces: **EXPLORING POSSIBILITIES**

The Presbytery will be hosting a panel discussion with churches that are currently sharing space with community organizations, 1001 Worshipping Communities, daycares, and other non-Presbyterian congregations. Come hear their stories, ask your questions, and learn from their experiences. This event is for anyone in a church leadership position, pastors, CREs, and elders. Lunch will be served. Click the QR code or this link - <https://forms.gle/zz2sKTNF9PyvKD2h7> - and register today!



Presbyterian to English Cheat Sheet

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

- **AC-** An **A**dministrative **C**ommission is a group of Ministers of the Word and Sacrament and Ruling Elders given specific responsibilities and authority to act on behalf of the presbytery between meetings. They are typically formed to ordain and/or install pastors, perform the tasks associated with dismissing, closing, or merging congregations, deal with difficulties in a particular church, or assist a church in times of transition.
- **Board of Pensions-** The General Assembly agency charged with overseeing the benefits plans for pastors and some other church employees.
- **Candidate-** A person in the latter portion of the ordination process for the ministry of Minister of the Word and Sacrament.
- **COM-** The **C**ommittee **o**n **M**inistry provides oversight and advocacy for congregations and Ministers of the Word and Sacrament. It receives Ministers of the Word and Sacrament from other presbyteries, approves calls for pastoral services, oversees congregations without pastors, dissolves pastoral relationships, dismisses Ministers of the Word and Sacrament to other presbyteries, determines of the criteria for validating ministries of non-parish clergy, and oversees Commissioned Ruling Elders serving congregations.
- **CPM-** The **C**ommittee on **P**reparation for **M**inistry oversees the process of preparation for the ministry of Ministers of Word and Sacrament, training of Commissioned Ruling Elders, and the process of certification for Christian Educators.
- **Council-** In the context of Presbyterian polity and governance, a council is a governing body of the church. The councils of the PC(USA) are the session, the presbytery, the synod and the General Assembly.
- **CT-** The **C**oordinating **T**eam of the presbytery acts on the presbytery's behalf on routine matters between stated meetings, coordinates the ministries of the presbytery, and plans for presbytery meetings.
- **GA-** The **G**eneral **A**ssembly of the PC(USA) is the highest council of the church. It meets in even numbered years for a week. The 2020 meeting will be held June 16-23 in Baltimore, Maryland.
- **HR-** **H**onorably **R**etired is a designation for Ministers of the Word and Sacrament retired from active service to the church who remain in good standing with the PC(USA).
- **Inquirer-** A person in the initial phase of the process of preparation for ministry as a Minister of Word and Sacrament.
- **MIF-** A **M**inistry **I**nformation **F**orm is the standardized format for advertising certain church professional positions through the PC(USA) Church Leadership Connection.
- **MWS -** **M**inister of the **W**ord and **S**acrament is an ordained Presbyterian minister member of the clergy, formerly called a **T**eaching **E**lder.
- **Moderator-** The Moderator is the person elected to keep order and chair the meetings of the presbytery. The pastor or CRE of a local congregation serves as the moderator of the local session.
- **NCD-** **N**ew **C**hurch **D**evelopments are new ministries of the presbytery engaged in a formal process to work toward establishing a new congregation.

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

Tips for Commissioners on Procedure and Parliamentary Practice

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

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

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

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

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

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

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

To end debate, a commissioner must go to a microphone and, when recognized by the Moderator, state: “I move the previous question.” It is not appropriate to call the question without going to a microphone. If you offer a substitute motion or a new item of business, you should give the Moderator and Stated Clerk advance notice and written copy. An electronic copy is preferred – using Microsoft Word on a memory stick or thumb drive. Not only will this help these officers facilitate the work of presbytery, they may also be

able to help you with suggestions as to how and when it would be appropriate to make the motion. The Stated Clerk and the Moderator are available to advise commissioners on the wording of any motion so that it can clearly express the concerns of the commissioner. When in doubt, ask. The Moderator and the Stated Clerk are eager to help you understand and use the process.

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

Take a minute and let us know what you think about this presbytery meeting!

Take a few minutes and visit this [link](#) to provide feedback on the presbytery meeting held at Central Presbyterian Church in Russellville. We appreciate your input. Or use the camera on your phone and point it at the QR Code below to access the survey on your cellphone.



**Presbytery
of Arkansas**