

**Presbytery of Mid-Kentucky
Stated Meeting Minutes , September 16, 2024 - 2:00 p.m.
Okolona Presbyterian Church, 8015 Shepherdsville Road
Louisville KY 40219-4049**

The moderator, Christine Coy Fohr, opened the meeting with prayer at 2:00 p.m.

New members were introduced.

Corresponding Members, Raymond Bonwell from Philadelphia Presbytery, Synod of Living Waters Executive — Greg Goodwiller from St. Andrew’s Presbytery, Robert Abrams from Pittsburg Presbytery, Carol Howard from the Presbytery of the Highlands of New Jersey and Marielis Barreto from Noroeste Presbytery were introduced. It was moved that these members be seated as corresponding members. There was a second. The motion was approved.

Dave Bush, pastor of Okolona Presbyterian Church, welcomed the presbytery to the church.

The moderator asked the stated clerk, Jerry Van Marter, to advise her on a quorum. The stated clerk advised the moderator that a quorum was present. The moderator declared a quorum.

The roll was established as follows:

<u>Church</u>	<u>Ministers</u>	<u>Elders</u>
Anchorage	Tara Reck	
	John Kupar	
Bardstown-First		
Bardstown Road		Alicia Bloos
Beechmont	Marissa Galvan-Valle	Brian Cabbage
Bethel First	Jim Murphy	
Beulah		Brook Seymour
		C.W. Seymour
Big Spring-Bloomfield		
Briargate	Mark Baridon	
Central		David Wheeler
Columbia Union		
Covenant Community	Abigail Heimach-Snipes	Monica Delano
		Catherine Reuning
Crescent Hill	Tamara Recob	Don Mead
		Eva Stimson
Ebenezer		
Elizabethtown First		Gary Grant
Eminence First		
Fourth	Tom Vandergriff	
Frankfort First	JT Silence	
Frankfort South		
Glasgow First		
Grace-Hope	Angela Johnson	
Greensburg		
Harvey Browne	Christine Coy Fohr	Jonathan Sutphin
	Katherine Kupar	Ben Blake

<u>Church</u>	<u>Ministers</u>	<u>Elders</u>
		Jim Boswell
Hebron		
Highland	Nolan Huizenga	David Grise
	Adrian White	Patti Pinkley
Hopewell	Andrew Hartmans	
John Knox	Susan Barnes	Gail Dupre
		Sue Wilder
Korean		
LaGrange		
Munfordville		
Okolona	David Bush	Carol Rowles
		Jody Seig
Patteson Memorial	Jenny Martin	
Peace		Jessie Tucker
Pewee Valley	Joel Weible	
Portland Avenue		
Radcliff		Ann Ferguson
Second	Kim Clayton	
	Andrew Bowman	
Shawnee		Dianne White
Shelbyville First	David Wallace	
Springdale		Sarah Ronida-Levdahl
Springfield		
Strathmoor	KT Ockels	
Taiwanese		
Trinity		Betty Muse
United		Jerry Helm
Westwood		

Other Teaching Elders Present: B. Barnes, M. Barnes, R. Barnes, D. Braaksma, C. Cabbage, M. Eldred, F. Fedlam, A. Gage, D. Gambrell, J. Garrett, D. Garton, J. Gingerich, E. Herrinton-Hodge, R. Hogle, C. Horton, S. Jester, L. Kraus, J. Larsen-Wigger, P. Long, G. Meester, C.

Miske, A. Moiso, S. Moon, E. Odom, J. Odom, L. Reichenbecher, D. Seeger, R. Spencer, E. Sherby, W. Steele, M. Taylor, K. Tribolet, J. Van Marter, E. Veliquette, R. Williams-Neal, W. Williamson, E. Zavala

Other Ruling Elders Present: P. Chang, Coordinating Commission Chair (Crescent Hill), E. Hwang (Second), S. Makela (Highland), C. Mead (Crescent Hill), K. Mounce (Highland), A. Stoess (Pewee Valley),

Other Staff Present: M. Kutter, MKP Office Manager, M. Purintun, MKP Treasurer (Central), B. Wiebe (Goodness Grows, Oldham County),

Visitors Present: R. Abrams (Pittsburg Presbytery), M. Barreto, R. Bonwell (Philadelphia Presbytery), G. Goodwiller (Synod of Living Waters), C. Hodge (Peace), C. Howard, R. Meester (Homestead Presbytery), L. Rogers, E. Seeger (Highland), M. Silva Esterrich (Presbiterio del Noroeste de Puerto Rico),

Excused Teaching Elder: E. Beckes, B. Bishop, J. Bos, C. Brockwell, V. Brown, C. Campbell, J. Catron, J. Chatham, P. Clinger, M. Coalter, K. Costanzo, A. Cowser, M. Cross, A. Deibert, T. Dillard, S. Dunford, A. Egan, C. Evans, G. Fasanella, C. Gabb, T. Gill, R. Gillogly, J. Hall, G. Hall, H. Han, J. Han, M. Han, J. Han, J. Hodge, O. Hofmann, J. Hubert, R. Hunter, S. Kim, T. Kim, J. Krauss-Jackson, A. LaPerle, J. Lentz, P. Lloyd-Sidle, L. March, M. McCarty, R. McClain, G. Micka, J. Mulder, M. Myers, M. Nebelsick, R. Owens, W. Owens, G. Pennington, A. Pomerville, D. Rift, R. Roderick, P. Salerno, D. Sawyer, W. Schrader, P. Seebeck, D. Slagle, J. Small, B. Stewart, C. Todd, P. Suh, G. Torrens, N. Troy, P. Tull, O. Turner, D. Wadsworth, J. Walker, J. Watson, S. Weedon, W. Wen, W. Wilder, R. Willis, P. Wissink, S. Yunker Deatz, L. Zahalka

Teaching Elder Absent Without Excuse: K. Armstrong, K. Cabrera, J. Davis, J. Delgado, R. Durham, F. Ehrman, C. Elwood, J. Gibo, J. Gulden, S. Hamilton, M. Head, C. Humphrey, A. Johnson, B. Johnson, L. Kashama, J. Kim, Y. Kim, D. Lee, G. Love, J. Martin, D. Melloan, C. Mook-Bridgman, M. Moore, J. Nelson, E. Owen, M. Porter, K. Pyle, D. Richter, M. Rift, C. Stevens, E. Troy, M. Tshimahba, H. Wagner, D. Wallace, M. Wilson

The moderator asked the stated clerk to review the docket. The stated clerk reviewed the docket. Jerry advised the presbytery that the Nominations Committee added four additional nominations and also included a supplemental written report that included those additional nominations. Jerry advised the presbytery that there will be a brief report from the Hispanic Latino/a Ministries Committee as part of the Coordinating Commission report.

The stated clerk moved the docket with those two amendments. There was a second. There was no discussion. The motion was approved.

12:00 Noon – Registration and refreshments
Session minutes peer review
Norton Faith and Health Ministry blood pressure checks

12:30 p.m. One Presbytery, One Book: a time with Carol Howard and her new book, “Wounded Pastors: Navigating Burnout, Finding Healing, and Discerning the Future of Your Ministry”

2:00 p.m. Gathering All Together – Moderator Christine Coy Fohr

- Opening prayer
- Welcome to first time Ruling Elders and Guests
- Welcome and seating of any Corresponding Members
Welcome from Okolona Presbyterian Church
- Declaration of a quorum and approval of the docket.

2:15 p.m. Worship: David Gambrell, Worshipful Work Committee, and Rev. Carol Howard. Offering recipient: Ministries United of South Central Louisville (MUSCL).

2:45 p.m. Consent Agenda: Jerry Van Marter

FOR ACTION: Approve the minutes of the May 20, 2024 stated meeting and the June 5, 2024 called meeting.

FOR ACTION: Dissolve the Covenant Community Church Administrative Commission, effective September 16, 2024 (the presbytery voted in May to continue the AC until this meeting).

For Information: the 226th General Assembly (2024) approved our overture extending the length of service for which a temporary pastor may be engaged from a maximum of one year (renewable) to three years (renewable).

2:50 p.m. General Presbyter's report: John Odom

3:00 p.m. Nominations and Representation Committee: Linda Reichenbecher

3:05 p.m. Announcements (one minute or less, please)

Brief presentation by International Peacemaker

3:15 p.m. Coordinating Commission report: Perry Chang

- Mission Committee/Self-Development of People report: Brad Palmer/Faye Fedlam
- Finance Committee report: Steve Makela

3:25 p.m. Personnel Committee report: Betty Muse

FOR ACTION: Approve the presbytery's Anti-Harassment Policy and Cease-and-Desist template.

Update on Interim General Presbyter search

3:35 p.m. Commission on Ministry report: Marissa Galvan-Valle

Summary of activities since last presbytery meeting (see attached)

Recognition of Orddiversaries

FOR ACTION: Approve "Mental Health Issues Resource Guide for Congregational Leaders

3:45 p.m. New Business

3:46 p.m. Report from the Stated Clerk: Jerry Van Marter

Attendance and offering reports

Session records review report

Acknowledgements and thanks

3:50 p.m. Litany of Farewell for John Odom

4:00 p.m. Closing Prayer and Adjournment

Worship: The presbytery worshiped together. Rev. Carol Howard preached on the scripture, Jeremiah 11:18-20. An offering was collected for Ministries United of South-Central Louisville. (MUSCL)

The Consent Agenda: The stated clerk reviewed the consent agenda.

- Approve the minutes of the May 20, 2024 stated meeting and the June 5, 2024 called meeting.
- Dissolve the Covenant Community Church Administrative Commission effective September 16, 2024.

The consent agenda was approved.

There was one information item. The 226th General Assembly (2024) approved our overture extending the length of service for which a temporary pastor may be engaged from a maximum of one year (renewable) to three years (renewable).

General Presbyter: John Odom, Executive Presbyter, reported. John noted that this was his last report and last meeting as Executive Presbyter. John presented each member of the presbytery with a tumbler mug that quoted our ordination vow, “Energy, Imagination, Intelligence, and Love.” John shared some of the highlights of his ministry at Mid-Kentucky Presbytery and charged the presbytery to continue to serve with energy. He shared that this work was a privilege and he hoped that Mid-Kentucky would continue to live as a presbytery of encouragement. John left a “magic wand” for his successor to solve all the problems of the presbytery.

Nominations Committee: Linda Reichenbecher, chair, reported the following nominations:

2025 OFFICERS OF MID-KENTUCKY PRESBYTERY:

Moderator, RE Alicia Bloos, (Bardstown Road)

Vice-Moderator, TE Joel Weible

Nominations for Commissions and Committees

1. Commission on Ministry:

Class of 2027

TE Jenny Edlin

TE Jennifer Gingrich

TE Dan Rift

RE Karen Hadley (Second)

TE Jim Murphy

2. Commission on Preparation for Ministry:

Class of 2027

TE Carl Horton
TE Cynthia Campbell
TE Beth Herrinton-Hodge

3. Personnel Committee of Presbytery

Class of 2026
TE Brad Palmer
Class of 2027
TE Angela Johnson

4. COMMITTEE ON CHURCH ADMINISTRATION

Class of 2027
RE Brian Cubbage (Beechmont)
TE Kathy Costanzo

5. PRESBYTERY'S COORDINATING COMMISSION

Class of 2027
TE Ellen Sherby
TE Katherine Kupar

6. COMMITTEE ON CHRISTIAN EDUCATION

Class of 2027
TE Kim Tribolet
TE J.T. Silence

7. CHURCH GROWTH & TRANSFORMATION COMMITTEE

Class of 2027
RE Ashia Stoess (Pewee Valley)
TE Brad Palmer

8. COMMITTEE ON LATINO/A MINISTRIES

Class of 2027
RE Rick Ary (Anchorage)

9. MISSION COMMITTEE

Class of 2027
RE Sung Soo Hong (Louisville Korean)
TE Mary Nebelsick

10. WORSHIPFUL WORK

Class of 2027
TE Dwain Lee
TE Rick Roderick

11. UKIRK @ U OF L BOARD OF DIRECTORS

Class of 2027
TE Mary Nebelsick

12. COMMISSION ON PREPARATION FOR MINISTRY

Class of 2027
RE Sonia Castleberry

13. FINANCE COMMITTEE

CLASS OF 2027
TE Tammy Recob
RE Tom Hughes

14. COORDINATING COMMISSION

Class of 2025
RE Don Mead

Vacancies still remaining:

1. RE for COM, class of 2027
2. TE or RE for Personnel, class of 2027
3. TE or RE for Permanent Judicial Commission – class of 2027 and 2028
4. TE or RE for Church Growth and Transformation – class of 2026
5. TE or RE for Latino/a Ministries – class of 2027
6. TWO vacancies in UKIRK - class of 2027
7. TE (2) and RE (2) for Commissioners to Synod of Living Waters classes 2025 and 2026

The moderator called for nominations from the floor. There were none. There was a motion to accept the nominations. The motion was approved.

Announcements: There was a period of one-minute announcements by congregations.

International Peacemaker: Rev. Marielis Barreto, Pastor, First Presbyterian Church, Puerto Rico. She spoke about the Hurricane disasters that have affected Puerto Rico. She reported that in 2017 Hurricane Maria destroyed a great deal of the island. For the past seven years the people have worked to recover. The Presbyterian Church has assisted people as they recover. Puerto Rico has had assistance from Presbyterian Disaster Assistance and presbyterians there have created a space for twenty mission partners to stay with them as they assist in Puerto Rico. Marielis invited anyone who would like to put together a mission trip to Puerto Rico to stay with them, worship with them, and work with them to recover from Hurricane disasters.

The vice-moderator, Alicia Bloos took the chair.

Coordinating Commission: Perry Chang, chair of the Coordinating Commission reported. Perry reported that the Coordinating Commission has appointed Lisa Zahalka, Ruling Elder to the remainder of the term of the Nominations Committee. Also, Perry reported that there are a number of folks that a working to draft a harassment and racism policy.

Mission Committee / Self Development of People: Faye Fedlam reported that there are two seats available for the Cedar Ridge Camp fund raiser, Autumn Under the Cedars. Contact Brad Palmer for information. The mission committee is working with the Presbytery of Transylvania to help the Buckhorn Community. Faye also reported that the Self Development of People still has \$5,000 in grant money available for projects in the presbytery. Deadline for submission is October 15, 2024.

Finance Committee Report: Steve Makela reported. The committee is working on the budget for 2025 as well as information on the endowment funds. This will be presented in detail at the November, 2024 meeting. In February, 2025 the committee will present on the Demonstration Projects that is has funded to date. On behalf of the committee Steve thanked the presbytery for shared mission contributions.

Latino/a Committee Report: Elmer Zavala reported. He thanked the presbytery for the support to the Preston Highway Ministry. He pointed out the difference between the Preston Highway Ministry and the Latino/a Committee. He told the presbytery that many years ago the Preston Highway Ministry started with a single home meeting in a circle in one person's home. Now they have 18 homes where they worship on Fridays, Saturdays, and Sunday evenings. These are three groups of six circles. A larger circle is Beechmont Presbyterian and Fourth Presbyterian who have allowed the eighteen circles to meet at their buildings. Additionally, the Latino/a Committee as a broader circle of the total ministry. For this reason all the people of the presbytery are connected to this ministry. Elmer asked that members donate to the diaconal fund of the presbytery to support the ministry.

Personnel Committee: Betty Muse reported on the anti-harassment policy and cease-and-desist letter template. On behalf of the committee, Betty Muse moved that the policy and template be approved by presbytery:

ANTI-HARASSMENT POLICY AND ACKNOWLEDGEMENT
THE PRESBYTERY OF MID-KENTUCKY
PRESBYTERIAN CHURCH (USA)

The Presbytery of Mid-Kentucky of the Presbyterian Church (USA) seeks to form disciples whose lives and behaviors conform to the teachings of Jesus Christ. Jesus sets a high bar for personal conduct and may be summarized in Jesus' command "to love God and to love your neighbor as yourself."

The Presbytery of Mid-Kentucky is committed to maintaining workplaces free of harassment and discrimination. Employees, ministers of Word and Sacrament/Teaching Elders, certified Christian Educators, Commissioned Ruling Elders and inquirers and candidates under care of the presbytery are required by the Book of Order (G-2) to receive boundary training authorized by the presbytery once every 36 months. The boundary training shall include the topics of sexual misconduct, child sexual abuse prevention training, anti-harassment, and anti-discrimination training.

Below is the Presbytery's Anti-Harassment policy. The Presbytery of Mid-Kentucky expects its staff, ministers of Word and Sacrament members, church professionals and other church leaders under its direction to conduct themselves in a Christ-like manner that supports and maintains workplaces free of harassment and discrimination for our employees, members, and those with whom we minister. We ask employees, ministers of Word and Sacrament members, church professionals and other church leaders under its direction to review and sign this Policy and Acknowledgment Form, indicating they understand and agree to abide by the Presbytery of Mid-Kentucky's policy and expectations regarding harassment and discrimination in the workplace.

The Presbytery of Mid-Kentucky is committed to maintaining an environment free from harassment or discrimination against any individual regardless of race, sex, age, disability, national origin or ancestry, veteran status, sexual orientation, gender identity, or genetic information. This policy applies to all personnel actions, including but not limited to: recruiting, hiring, classification and compensation, benefits, promotions, transfers, lay-offs, reinstatement, and educational programs.

Prohibited Activities: derogatory comments, jokes, slurs based on one or more of the protected classes; unwanted physical conduct of any kind, impeding or blocking movement, or physical interference with normal work movement, when directed at an individual based on membership in a protected class; the display, mailing or e-mailing of derogatory posters, cartoons, or drawings based on one's membership in a protected class.

Sexual harassment refers to unwelcome sexual behavior, either verbal or physical, that interferes with work effectiveness and integrity. An employee may be subject to disciplinary action, up to and including dismissal. Similarly, any member of the Presbyterian Church (U.S.A.) including, but not limited to, minister members, inquirers, candidates, certified Christian

Educators, Commissioned Ruling Elders or Ruling Elders who engage in this type of behavior may be subject to disciplinary action as detailed in the Rules of Discipline section of the Book of Order. The Presbytery of Mid-Kentucky also reserves the right to other disciplinary or remedial actions as imposed by the Personnel Committee, Commission on Ministry, the Commission on Preparation for Ministry, or the Presbytery itself. The harassment of members or staff based on race, color or national origin or other protected class as named above is also prohibited. In addition, any person authorized by the Commission on Ministry to serve in the pastoral role of a particular congregation is prohibited from having a romantic or sexual relationship with a member of the particular congregation unless they are lawfully married to the one authorized by the COM to serve in the pastoral role.

Complaint Procedure: If an employee or other person present in the presbytery believes they have been subjected to sexual or other forms of harassment, or discriminatory behavior, that individual has the responsibility to file a complaint about the harassment or discriminatory behavior as soon as possible. The complaint shall be made in writing with the employee's immediate supervisor, and/or general presbyter and/or stated clerk of the presbytery and/or chair of the presbytery's personnel committee.

The complainant may also contact persons inside or outside of the Presbyterian Church (U.S.A.) to assist with filing a written complaint. The complainant may also pursue redress through the Equal Employment Opportunity Commission and/or the Kentucky Commission on Human Rights, or the Kentucky Personnel Board. Once a supervisor and/or the general presbyter and or the stated clerk of the presbytery and/or the chair of the presbyter's personnel committee become(s) aware of a complaint, whether in writing or not, the

supervisor and/or stated clerk, and/or chair of the presbytery's personnel committee together with the general presbyter, MUST meet with the alleged offender and if the allegations prove to be accurate, issue a Cease-and-Desist Memorandum to the alleged offender and contact the presbytery's personnel committee, Commission on Ministry, or Commission on Preparation for Ministry to report the complaint as soon as possible to determine if an investigation is warranted. All information gathered during the investigation shall be held confidential to the maximum extent possible.

AND/OR

The complainant may initiate a disciplinary action using the "Rules of Discipline" in the Book of Order (D-1 through D- 14), if the accused is a member of the Presbyterian Church (U.S.A.).

AND/OR

The complainant should call the police and report a crime if the nature of the complaint rises to that level. Additionally, the person(s) receiving the complaint should be reminded of their responsibilities as "mandatory reporters" according to the provisions of the Book of Order (G-4.0302) quoted here:

Any member of this church engaged in ordered ministry and any certified Christian Educator employed by this church or its congregations, shall report to ecclesiastical and civil legal authorities knowledge of harm, or risk of harm, related to the physical abuse, neglect, and/or sexual molestation or abuse of a minor or an adult who lacks mental capacity when (1) such information is gained outside of a confidential communication as defined in G-4.0301, (2) she or he is not bound by an obligation of privileged communication under law, or (3) she or he reasonably believes that there is risk of future physical harm or abuse.

Retaliation: Retaliation against anyone who files a harassment charge or who participates in the investigation of these charges is prohibited. Anyone filing a harassment or discrimination complaint or assisting in the investigation of a complaint shall not be adversely affected in terms and conditions of employment nor discriminated against in any manner because of the complaint.

Disciplinary Action: When the activities or conduct of any member, staff, or other church leader is considered to be contrary to the standards or aims of the Presbytery of Mid-Kentucky or is considered to be disruptive to the operations of the Presbytery of Mid-Kentucky, its programs, or ministries, the procedure for potential corrective action outlined above and/or in the Rules of Discipline shall be followed.

I acknowledge that I have read the above Anti-Harassment Policy and will present any questions

I have to the general presbyter of the Presbytery of Mid Kentucky. I understand that I am responsible for adhering to the Anti-Harassment policy.

_____ Printed Name

_____ Signature

_____ Date

Other supporting documents:

- o Mid Kentucky Presbytery Boundary Guidelines
- o Mid Kentucky Presbytery Minister of Word and Sacrament/Teaching Elder Sexual Misconduct Policy
- o Standards of Ethical Conduct for Mid Kentucky Presbytery
- o Anti-Racism Policy
- o Book of Order, “Rules of Discipline”
- o Cease and Desist Form – included with policy

NOTICE TO CEASE AND DESIST

From

[NAME OF SENDER] [SENDER ADDRESS]

Date [DATE]

Re: Current Harassment and/or Discrimination

Dear [NAME OF RECIPIENT],

This letter has been served as notice of your unwarranted harassment and/or discrimination activities, or the equivalent thereof, that have been ongoing in recent weeks.

Your conducted actions are unwanted, unwelcome, and have become unbearable. Due to the aforementioned harm you have caused, this cease and desist shall serve as documented notice that you provide us written assurance within [NUMBER OF] days that you will refrain from further actions that could be deemed as harassment or discrimination.

Therefore, you must cease and desist all verbal and physical attacks including but not limited to:

[LIST ACTS OF HARASSMENT OR DISCRIMINATION]

If you do not comply with this cease-and-desist letter within the documented timeframe, the following actions may occur:

- Your removal from service or employment
- Termination for cause
- Disciplinary actions according to the rules of discipline in the PC(USA) Book of Order
- A lawsuit may be filed in the proper jurisdiction seeking monetary damages.
- Pursuit of all available legal remedies for your harassment or discriminatory actions

Sincerely,

There was discussion. The motion was approved.

Betty reported on the search for the Interim General Presbyter. She noted that the personnel committee has had several good interviews and applicants. The staff of the presbytery have had some compensation changes. She indicated that the committee and presbytery are in good shape to find a candidate shortly.

Commission on Ministry: Marissa Galvan-Valle reported for the commission.

COMMISSION ON MINISTRY REPORT

The Commission on Ministry (COM) has met three times since the May meeting of the presbytery – on June 3, 2024; July 22, 2024; and August 19, 2024. Below is a summary of the actions taken during those meetings:

Appointments and Transitions:

- Rev. George Love was appointed as the liaison to the session of United Presbyterian Church, Lebanon.
- The Commission appointed Rev. Jerry Van Marter and Ruling Elder Karen Hadley as liaisons to the Briargate Presbyterian Church session.

Rev. Mark Baridon will conclude his service as Temporary Pastor at Briargate on December 31, 2024.

- Rev. Willa Fae Williams has announced her retirement as pastor of Portland Avenue Presbyterian Church, effective no later than September 30, 2024. Both the Portland Avenue session and the Mid-Kentucky Presbytery COM have accepted her retirement-related resignation.
- Rev. Jordan Akin's last Sunday as associate pastor at Second Presbyterian Church was August 4, 2024. She resigned to accept a position as chaplain for Baptist Health.
- The Commission authorized a congregational meeting at Second Presbyterian Church on August 18, 2024, for the purpose of electing a Pastor Nominating Committee for the vacant pastor/head-of-staff position.
- Peace Presbyterian Church: Rev. John Odom will moderate the September session meeting, and Rev. Marissa Galvan-Valle will moderate subsequent meetings and be the liaison from COM.

Covenants, Calls, and Compensations:

- The Commission approved the call, terms of call, and validated the ministry of Ashia Stoess at Pewee Valley Presbyterian Church. The COM recommended to the presbytery that Ashia be ordained (Ashia is certified as ready to receive a call by Coastlands Presbytery) to serve as temporary associate pastor at Pewee Valley Presbyterian Church. Ashia was examined by the presbytery on August 21 and approved for ordination.
- Rev. Adrian White was installed as associate pastor at Highland Presbyterian Church on August 11, 2024.

- The Commission approved the invitation and terms of employment extended by the UKIRK Board of Directors to Rev. Nell McNeely Herring to serve as interim executive director. Nell will be received by transfer from the Presbytery of Greater Atlanta.
- The Commission approved the revised job description and terms of call for the Interim Pastor position at Second Presbyterian Church. Subsequently, the Commission approved the invitation from the session and the terms of call for Rev. Kim Clayton to serve as interim transitional pastor of Second Presbyterian Church. She will be received as a member of Mid-Kentucky Presbytery by transfer from the Presbytery of National Capital.
- The Commission approved the invitation and amended terms of call for Jonathan Sutphin to serve as Temporary Pastor of Ebenezer Presbyterian Church under the terms of G-2.0504b. Cynthia Miske will continue to serve as the moderator of the session. Jonathan is in a “gap year” before enrolling in seminary.

Care of Church Professionals

- The Commission continues to assess the results of a survey sent out to church professionals to learn what they consider helpful and supportive, what kind of programming they desire, and how COM can be a supportive presence in their ministry.
- The next COM-sponsored Ministers Retreat is scheduled for Friday, October 25, 2024, at Cedar Ridge Camp.

Other Business

- The Commission has elected Dave Bush as vice-chair for the remainder of 2024.
- The Commission continued to develop processes and policies to address issues of mental health and the presbytery’s responses, following the resolution sponsored by Harvey Browne Presbyterian Church, which the presbytery approved in November 2023. The result of these efforts is the “Mental Health Resource Guide for Congregations,” which COM approved on August 19, 2024 (see attached).
- The Shawnee Presbyterian Church Administrative Commission continues to meet monthly. Work is ongoing on kitchen and fellowship hall renovations, made possible by a grant from the Presbyterian Women’s Birthday Offering.
- The Commission approved the 2025 Minimum Terms of Call (see attached).
- The Commission voted to submit a 2025 budget request to the Finance Committee in the same amount as 2024.
- The Commission approved the 2025 Mid-Kentucky Presbytery Pastoral Compensation Options for Continuing Called and Installed Pastors (see attached). The Commission continues to monitor proposed changes to the Board of Pensions medical benefits plan and offers counsel to churches and ministers affected by the changes.

Ordinaries: the following Ministers of Word and Sacrament are celebrating significant anniversaries of their ordination this quarter:

20 Years

Debbie Braaksma in August

30 Years

Pam Clinger in July

Martin Han in July

Peggy Hinds in July

Tom Vandergriff in August

50 Years

Don Seeger in July

60 Years

Jim Chatham in August

Bob Gillogly in July

2025 Minimum Terms of Call for Newly Installed Pastors in Mid-Kentucky Presbytery

The minimum terms of salary, compensation and benefits for all new full-time, installed calls shall be no less than \$71,000.

This minimum pastoral compensation and benefits package figure **shall include at a minimum all of the following components:**

- Pastor's Cash Salary
- Pastor's Housing Allowance (if selected by the pastor)
- Board of Pensions Dues for Pension, Death and Disability, and 100% of the medical premium of the pastor. Additional major medical coverage for the pastor's spouse, children, or family (spouse + children) must be offered to the pastor for purchase.
- \$1,000 per year continuing education reimbursement (can be accrued for up to 3 years or \$3000)

The minimum pastoral salary, compensation and benefits package may include some or all of the following:

- Additional major medical coverage premiums for the pastor's spouse, children, or family (spouse + children) with the congregation contributing between 0% and 100% of benefits
- SECA (Employer pays first 7.65% of Total Effective Salary)
- Accountable Auto Expense Reimbursement Account, miles driven reimbursable per mile using current IRS guidelines
- Other Accountable Expense Reimbursement Account (ex., business and professional expenses, etc.)
- Moving Expenses (Please note that moving expenses are taxable by the federal government as part of the pastor's salary)
- 403(b) Non-profit Retirement Savings Account with or without employer matching
- Health Care Flexible Spending Accounts
- Dental Insurance

- Vision

Please note that the above list is not meant to be an exhaustive list of possible ways to compensate your pastor.

The total of all salary, compensation and benefits components negotiated between the pastor and the congregation must total no less than \$71,000.

Additional required minimum benefits for all installed calls:

- 4-weeks vacation (inclusive of 4 Sundays) per year
- 2-weeks continuing education (inclusive of 2 Sundays) per year
- 13-weeks (at least 91 consecutive days) parental leave per presbytery parental leave policy
- Sabbatical Leave after six years of consecutive service in the same call per presbytery sabbatical leave policy

Please use the following 2025 Minimum Terms of Call Salary, Compensation and Benefits Worksheet to assist you.

2025 Mid-Kentucky Presbytery Minimum Terms of Call Worksheet

_____ Salary

+ _____ Housing Allowance (if selected by the pastor)

+ _____ Other Reportable Income **

+ _____ SECA – Should typically be \$0, unless employer pays more than 50% of SECA. Please see SECA line under other compensation*. (Total IRS rate is 15.3%. Church shall pay first 7.65% for employee. If church pays second half of 15.3%, then that half is reportable as income on this line.)

= _____ TOTAL EFFECTIVE SALARY

CONGREGATIONAL PASTORS BOARD OF PENSIONS DUES (includes major medical dues for the pastor only; defined benefits pension dues, death and disability dues)

+ _____ 28% of Total Effective Salary in 2025

OTHER COMPENSATION(S)

+ _____ Board of Pensions major medical premiums for pastor’s spouse, children, or family (spouse + children). This figure is the congregation’s portion of additional major medical coverage premiums, if selected.

+ _____ SECA* (Employer pays first 7.65% of Total Effective Salary)

+ _____ Continuing Education Reimbursement (Mid-Kentucky Presbytery’s

minimum is \$1,000)

+ _____ Auto Expense Accountable Reimbursement Account, miles driven reimbursable per mile using current IRS guidelines

+ _____ Other Accountable Expense Reimbursement Account (ex., business and professional expenses, etc.)

+ _____ Moving Expenses (Please note moving expenses are taxable by the federal government as part of the pastor's salary)

= _____ TOTAL PASTORAL COMPENSATION PACKAGE COST TO CONGREGATION. THIS TOTAL MUST TOTAL AT LEAST \$71,000

2025 Mid-Kentucky Presbytery Pastoral Compensation Guidelines for Continuing Called and Installed Pastors

For congregations whose pastor(s) have effective salaries equal to or less than \$67,100 (median church-wide pastoral salary) and who move in 2025 to the Congregational Pastors Package, the presbytery encourages those congregations consider passing on at least 100% of the employer's Board of Pension's Dues savings from 2024 Pastors Participation Dues to the pastor in 2025.

This can be done as a one-time salary increase for 2025, or as the 2025 church contribution towards the pastor's purchase of additional medical coverage, other benefits, or some combination.

Example

2024 Pastor's Effective Salary \$67,100

2024 Pastor's Participation Dues 26,169

2025 Pastor's Effective Salary \$67,100

2025 Congregational Pastors Package Dues 17,446

Reduced benefit cost to the congregation (2025 vs. 2024) 8,723

2025 pastoral benefit cost savings compensated to pastor (100%) \$8,723

*2025 BOP Major Medical Dues for Child(ren) \$8,950; Spouse \$11,000; Family \$20,600

OR

For congregations whose pastor(s) have effective salaries greater than \$67,100 (median church-wide pastoral salary) and who move in 2025 to the Congregational Pastors Package, the presbytery encourages those congregations consider passing on no less than 75% of the employer's Board of Pension's Dues savings from 2024 Pastors Participation Dues to the pastor in 2025.

Example

2024 Pastor's Effective Salary \$90,000

2024 Pastor's Participation Dues 35,100

2025 Pastor's Effective Salary \$90,000
2025 Congregational Pastor's Package Dues 23,400

Reduced benefit cost to the congregation (2025 vs. 2024) 11,700
2025 pastoral benefit cost savings compensated to pastor (75%) \$8,775
2025 pastoral benefit cost savings retained by congregation (25%) \$2,925

*2025 BOP Major Medical Dues for Child(ren) \$8,950; Spouse \$11,000; Family \$20,600

OR

If congregations choose, they may keep their pastor(s) on Pastor's Participation continuance for 2025-2027. The cost to the congregation of Pastor's Participation in 2025 will be 43% of effective salary. It is anticipated that there will be an additional 4% minimum annual increase in 2026 and 2027. If the pastor and congregation choose to retain Pastor's Participation, the presbytery recommends no salary increase for 2025, 2026 and 2027 as the change in the Pastor's Participation continuance benefits is rising by a minimum of 4% annually.

Marissa introduced the "Mental Health Issues Resource Guide for Congregational Leaders."

On behalf of the Commission, Marissa moved approval of the guide, "Mental Health Issues Resource Guide for Congregational Leaders."

There was no discussion.

The motion was approved.

New Business: There was no new business.

Report from the Stated Clerk: Jerry Van Marter reported. Jerry thanked the Okolona Presbyterian Church for hosting the meeting. The attendance: 59 Teaching Elders, 31 Ruling Elders, and 11 Visitors. The offering was \$645.00. Jerry reported that the Synod of Living Waters gave word that the 2023 minutes of the presbytery were approved without exception. Special thanks to Mary Kutter and Andrew Hartmans.

Litany of Farewell: The presbytery participated in a litany of farewell to say goodbye to John Odom, General Presbyter, as he leaves Mid-Kentucky Presbytery. Gifts were presented to John. There was a resolution read from the Mayor of Louisville declaring September 16, 2024 — "John Odom Day".

Adjournment: There was a motion to adjourn. There was a second. The motion to adjourn was approved.

John Odom gave a benediction and blessing to close the meeting at 4:03 p.m.

Christine Coy Fohr, Moderator

Jerry Van Marter, Stated Clerk

Andrew Hartmans, Recording Clerk

PIN	CHURCH	Memb as of 12/22	2023 GPM	2023 SMS PLEDGED	2023 SMS PAID	2023 SMS RECEIVABLE	2024 SMS PLEDGED	2024 SMS PAID	2024 SMS RECEIVABLE	2024 PER CAPITA ASSESSED	2024 PER CAPITA PAID	2024 PER CAPITA RECEIVABLE
9898	Anchorage	286	44.54	\$12,739.00	\$ 12,736.00	\$3.00	\$12,856.90	\$7,499.87	\$5,357.03	\$7,393.10	7,393.10	\$0.00
9899	Bardstown First	15	0.00			\$0.00			\$0.00	\$387.75		\$387.75
9900	Bardstown Road	79	82.28	\$6,500.00	\$ 6,500.00	\$0.00	\$7,000.00	\$ 7,000.00	\$0.00	\$2,042.15	\$2,042.15	\$0.00
9901	Beechmont	58	0.00			\$0.00	\$0.00		\$0.00	\$1,499.30	\$1,499.30	\$0.00
9902	Bethel First	127	55.12	\$7,000.00	\$ 7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$0.00	\$3,282.95	\$3,289.00	-\$6.05
9904	Beulah	134	7.46	\$1,000.00	\$ 1,000.00	\$0.00	\$800.00	\$474.25	\$325.75	\$3,463.90	\$2,061.13	\$1,402.77
Mid-Kentucky Presbytery	Big Spring-Bloomfield	11	0.00			\$0.00			\$0.00	\$284.35	\$284.35	\$0.00
9907	Briargate	46	10.87	\$500.00	\$ 500.00	\$0.00	\$1,200.00	\$ 1,200.00	\$0.00	\$1,189.10		\$1,189.10
9909	Buechel*	15	0.00			\$0.00			\$0.00	\$387.75		\$387.75
3055	Central	132	126.89	\$16,750.00	\$ 16,750.00	\$0.00	\$15,075.00	\$ 3,768.75	\$11,306.25	\$3,412.20	\$3,412.20	\$0.00
3093	Columbia Union	13	0.00			\$0.00			\$0.00	\$336.05		\$336.05
11944	Covenant Community	14	0.00		\$ 2,000.00	-\$2,000.00			\$0.00	\$361.90		\$361.90
9911	Crescent Hill	141	14.18	\$2,000.00	\$ 2,000.00	\$0.00	\$2,000.00	\$ 2,000.00	\$0.00	\$3,644.85	\$3,781.40	-\$136.55
3100	Ebenezer	92	0.00		\$ 1,375.00	-\$1,375.00	\$1,375.00	\$ 1,375.00	\$0.00	\$2,378.20		\$2,378.20
9913	Elizabethtown First	98	20.41	\$2,000.00	\$ 2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,533.30	\$2,533.30	\$0.00
9914	Eminence First	12	0.00			\$0.00			\$0.00	\$310.20	\$310.20	\$0.00
3056	Fourth	80	15.00	\$1,200.00	\$ 300.00	\$900.00	\$400.00	\$300.00	\$100.00	\$2,068.00	\$2,068.00	\$0.00
3010	Frankfort First	166	0.00		\$ 3,250.00	-\$3,250.00	\$2,500.00		\$2,500.00	\$4,291.10	\$4,291.10	\$0.00
9918	Glasgow First	79	6.33	\$500.00	\$ 500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$2,042.15	\$2,042.15	\$0.00
3057	Grace Hope	50	12.00	\$600.00	\$ 600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$1,292.50	\$1,292.50	\$0.00
3099	Greensburg	38	0.00			\$0.00			\$0.00	\$982.30	\$982.30	\$0.00
9920	Harvey Browne	484	92.98	\$45,000.00	\$ 45,000.00	\$0.00	\$45,000.00	\$ 22,500.00	\$22,500.00	\$12,511.40	\$6,255.70	\$6,255.70
9921	Hebron	113	0.00			\$0.00			\$0.00	\$2,921.05		\$2,921.05
9922	Highland	844	66.35	\$56,000.00	\$ 56,000.00	\$0.00	\$56,000.00	\$ 28,930.00	\$27,070.00	\$21,817.40	\$21,817.40	\$0.00
9923	Hopewell	48	20.83	\$1,000.00	\$ 1,000.00	\$0.00	\$1,000.00		\$1,000.00	\$1,240.80	\$1,240.80	\$0.00
7692	John Knox	44	9.09	\$400.00	\$ 400.00	\$0.00	\$400.00	\$400.00	\$0.00	\$1,137.40	\$1,137.40	\$0.00
1471	Lagrange	63	0.00			\$0.00			\$0.00	\$1,628.55	\$1,166.69	\$461.86
10895	Louisville Korean	33	0.00			\$0.00			\$0.00	\$853.05		\$853.05
11992	Louisville Tiawanese	20	25.00	\$500.00	\$ 500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$517.00	\$517.00	\$0.00

MKP 2024 Shared Mission Support and 2024 Per Capita

PIN	CHURCH	Memb as of 12/22	2023 GPM	2023 SMS PLEDGED	2023 SMS PAID	2023 SMS RECEIVABLE	2024 SMS PLEDGED	2024 SMS PAID	2024 SMS RECEIVABLE	2024 PER CAPITA ASSESSED	2024 PER CAPITA PAID	2024 PER CAPITA RECEIVABLE
9929	Munfordville	16	0.00			\$0.00			\$0.00	\$413.60		\$413.60
9930	Okolona	28	0.00			\$0.00			\$0.00	\$723.80	\$723.80	\$0.00
9525	Patteson Memorial	11	0.00			\$0.00			\$0.00	\$284.35		\$284.35
1535	Peace	66	11.36	\$750.00	\$ 750.00	\$0.00	\$750.00	\$750.00	\$0.00	\$1,706.10	\$1,499.30	\$206.80
3065	Pewee Valley	154	68.18	\$10,500.00	\$ 10,500.00	\$0.00	\$10,500.00	\$5,250.00	\$5,250.00	\$3,980.90	\$3,980.90	\$0.00
9932	Portland Avenue	28	14.29	\$400.00		\$400.00	\$400.00	\$ 400.00	\$0.00	\$723.80	\$568.70	\$155.10
11470	Radcliff	15	33.33	\$500.00	\$ 500.00	\$0.00	\$500.00		\$500.00	\$387.75	\$387.75	\$0.00
9935	Second	1172	34.13	\$40,000.00	\$ 40,000.00	\$0.00	\$40,000.00	\$30,000.00	\$10,000.00	\$30,296.20	\$30,296.20	\$0.00
10183	Shawnee	30	0.00			\$0.00			\$0.00	\$775.50	\$777.00	-\$1.50
9937	Shelbyville First	95	10.53	\$1,000.00	\$ 1,000.00	\$0.00			\$0.00	\$2,455.75	\$2,455.75	\$0.00
9917	South Frankfort	192	10.42	\$2,000.00	\$ 2,000.00	\$0.00	\$2,000.00	\$ 2,000.00	\$0.00	\$4,963.20	\$2,481.50	\$2,481.70
9938	Springdale	227	68.72	\$15,600.00	\$ 15,600.00	\$0.00	\$13,000.00	\$ 6,500.00	\$6,500.00	\$5,867.95	\$5,867.95	\$0.00
15051	Springfield	73	0.00			\$0.00			\$0.00	\$1,887.05	\$1,887.05	\$0.00
9940	Strathmoor	43	62.79	\$2,700.00	\$ 2,700.00	\$0.00	\$2,000.00	\$ 1,000.00	\$1,000.00	\$1,111.55	\$1,111.55	\$0.00
9941	Trinity	115	6.96	\$800.00	\$ 600.00	\$200.00	\$600.00	\$600.00	\$0.00	\$2,972.75	\$743.19	\$2,229.56
3104	United	43	0.00			\$0.00			\$0.00	\$1,111.55	\$1,111.55	\$0.00
9944	Westwood	38	0.00			\$0.00			\$0.00	\$982.30		\$982.30
	Totals:	5681		\$227,939.00	\$ 233,061.00	-\$5,122.00	\$225,956.90	\$132,547.87	\$93,409.03	\$146,853.85	\$123,309.36	\$23,544.49

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Dissolved in 2023, still must pay per capita in 2024 (based on 2022 statistics)

Paid 2024 Per Capita in 2023

Presbytery of Mid-Kentucky

Budget vs. Actual 2024

January - July, 2024

	Total				% of Budget
	Actual	Budget	over Budget	Remaining	
Mission Income					
400100 Shared Mission Support	0.00		0.00	0.00	
400110 SMS-Presbytery	106,038.31	182,400.00	-76,361.69	76,361.69	58.14%
400120 SMS-PCUSA	19,882.15	34,200.00	-14,317.85	14,317.85	58.13%
400130 SMS-SYNOD	6,627.41	11,400.00	-4,772.59	4,772.59	58.14%
Total 400100 Shared Mission Support	\$ 132,547.87	\$ 228,000.00	-\$ 95,452.13	\$ 95,452.13	58.14%
400200 Per Capita	0.00		0.00	0.00	
400210 Per Capita-Presbytery	57,605.99	68,569.67	-10,963.68	10,963.68	84.01%
400220 Per Capita-PCUSA	46,743.13	55,673.80	-8,930.67	8,930.67	83.96%
400230 Per Capita-SYNOD	18,960.24	22,610.38	-3,650.14	3,650.14	83.86%
Total 400200 Per Capita	\$ 123,309.36	\$ 146,853.85	-\$ 23,544.49	\$ 23,544.49	83.97%
400310 PCUSA Disaster Relief	5,780.00		5,780.00	-5,780.00	
400320 Special Offerings PC(USA)	16,903.59		16,903.59	-16,903.59	
400330 Missionary	4,937.50		4,937.50	-4,937.50	
400400 Peacemaking Income	0.00		0.00	0.00	
400410 Peacemaking-Presbytery	250.00		250.00	-250.00	
400420 Peacemaking-PCUSA	1,096.17		1,096.17	-1,096.17	
400430 Peacemaking-SYNOD	274.13		274.13	-274.13	
Total 400400 Peacemaking Income	\$ 1,620.30	\$ 0.00	\$ 1,620.30	-\$ 1,620.30	
410120 Preston Hwy. Hispanic Ministry	25.00	39,100.00	-39,075.00	39,075.00	0.06%
410125 Preston Hwy Diaconal Contrib	200.00	2,000.00	-1,800.00	1,800.00	10.00%
Total 410120 Preston Hwy. Hispanic Ministry	\$ 225.00	\$ 41,100.00	-\$ 40,875.00	\$ 40,875.00	0.55%
420000 Other Income			0.00	0.00	
420130 Calvin donation to MKP Program Budget	35,010.48	35,000.00	10.48	-10.48	100.03%
49610 Calvin Severance Contribution to budget		33,058.50	-33,058.50	33,058.50	0.00%
49615 Calvin - Financial Work Reimb.		4,000.00	-4,000.00	4,000.00	0.00%
Total 420130 Calvin donation to MKP Program Budget	\$ 35,010.48	\$ 72,058.50	-\$ 37,048.02	\$ 37,048.02	48.59%
420150 Calvin Grant to Mission		7,000.00	-7,000.00	7,000.00	0.00%
420200 Misc contributions	0.00		0.00	0.00	
420215 Meadowview Draw for MKP Budget	30,000.00	37,100.00	-7,100.00	7,100.00	80.86%
420450 Retired Schol Fund	5,200.00		5,200.00	-5,200.00	
420550 Quissenberry Cand Schol Contrib	1,756.60		1,756.60	-1,756.60	
420700 CPM Counseling Fee Paid	1,000.00		1,000.00	-1,000.00	
420760 Reserve Fund Transfer	23,809.00		23,809.00	-23,809.00	
420800 Worship Offering	2,358.00		2,358.00	-2,358.00	
420950 A/A Bus Tour Income	1,000.00		1,000.00	-1,000.00	
420995 NCD & Revitalization Transfer to Income	79,500.00	68,000.00	11,500.00	-11,500.00	116.91%
495955 Meadowview Transfer	50,000.00		50,000.00	-50,000.00	
496150 Treas-Bkkgpg for Churches	17,464.29	26,657.31	-9,193.02	9,193.02	65.51%

496160 P/R Svc. to Churches Income	23,425.13	8,000.00	15,425.13	-15,425.13	292.81%
496200 Spirit of Sophia Grant	3,500.00		3,500.00	-3,500.00	
496225 PYC Fund Draw		11,750.00	-11,750.00	11,750.00	0.00%
Total 420000 Other Income	\$ 274,023.50	\$ 230,565.81	\$ 43,457.69	-\$ 43,457.69	118.85%
420100 Ukirk Synod Gift & Other Income	9,466.90	25,848.00	-16,381.10	16,381.10	36.63%
420135 Calvin MM W/D Multicultural Church Grants		7,000.00	-7,000.00	7,000.00	0.00%
480500 Interest Income - Money Market	7,819.94	9,000.00	-1,180.06	1,180.06	86.89%
495800 Quissenberry/CPM Counseling Grt		7,000.00	-7,000.00	7,000.00	0.00%
495850 COM Income	3,500.00	500.00	3,000.00	-3,000.00	700.00%
495900 CE Fees for Events & Activities		1,000.00	-1,000.00	1,000.00	0.00%
Total Mission Income	\$ 580,133.96	\$ 696,867.66	-\$ 116,733.70	\$ 116,733.70	83.25%
Shared Support Expense					
500100 Church Support-GA			0.00	0.00	
500110 Shared Mission GA	19,902.15	34,200.00	-14,297.85	14,297.85	58.19%
500120 Per Capita GA	46,743.13	55,673.80	-8,930.67	8,930.67	83.96%
500130 Peacemaking GA	1,096.17		1,096.17	-1,096.17	
Total 500100 Church Support-GA	\$ 67,741.45	\$ 89,873.80	-\$ 22,132.35	\$ 22,132.35	75.37%
500200 Church Support-Synod			0.00	0.00	
500210 Shared Mission Synod	5,415.58	11,400.00	-5,984.42	5,984.42	47.51%
500220 Per Capita Synod	17,991.19	22,610.38	-4,619.19	4,619.19	79.57%
500230 Peacemaking Synod	274.13		274.13	-274.13	
Total 500200 Church Support-Synod	\$ 23,680.90	\$ 34,010.38	-\$ 10,329.48	\$ 10,329.48	69.63%
500310 PCUSA Disaster Relief Disburse	5,780.00		5,780.00	-5,780.00	
500320 Special Offerings Disbursement	16,903.59		16,903.59	-16,903.59	
500325 Disburse Worship Offering	2,498.00		2,498.00	-2,498.00	
500330 Missionary Disbursement	4,937.50		4,937.50	-4,937.50	
500405 Disb. Hygiene Kit Donations	1,124.00		1,124.00	-1,124.00	
520000 Presbytery Program Support			0.00	0.00	
520005 Commission on Ministry			0.00	0.00	
520010 Ministry-Other	4,134.64		4,134.64	-4,134.64	
520020 Administration	101.04		101.04	-101.04	
520030 Leadership Training Events		250.00	-250.00	250.00	0.00%
520060 General/Abuse Victims Counseling	2,175.00	500.00	1,675.00	-1,675.00	435.00%
520070 Annual Clergy Retreats		2,500.00	-2,500.00	2,500.00	0.00%
520080 Transitional Pastor Training	125.00	500.00	-375.00	375.00	25.00%
520085 Coaching	675.00	2,000.00	-1,325.00	1,325.00	33.75%
520090 Misc. Training/Resources		2,000.00	-2,000.00	2,000.00	0.00%
520095 Clergy Fellowship Gatherings		250.00	-250.00	250.00	0.00%
520225 Assistance to Pastors		250.00	-250.00	250.00	0.00%
Total 520005 Commission on Ministry	\$ 7,210.68	\$ 8,250.00	-\$ 1,039.32	\$ 1,039.32	87.40%
520100 Commission on Prep for Ministry			0.00	0.00	
520130 CPM Required Psych Eval	3,000.00	7,000.00	-4,000.00	4,000.00	42.86%
520140 Committee Expenses	318.46	1,000.00	-681.54	681.54	31.85%
550170 Cand. Schol. Fund Disbursement	160.00		160.00	-160.00	
Total 520100 Commission on Prep for Ministry	\$ 3,478.46	\$ 8,000.00	-\$ 4,521.54	\$ 4,521.54	43.48%
520200 Church Growth & Transformation	356.16	2,000.00	-1,643.84	1,643.84	17.81%

520255 Mission Committee	700.00	7,000.00	-6,300.00	6,300.00	10.00%
520300 Christian Education Committee			0.00	0.00	
520310 Adult Educational Events		250.00	-250.00	250.00	0.00%
520311 Children's Educational Events		250.00	-250.00	250.00	0.00%
520312 College Age Educational Events		5,250.00	-5,250.00	5,250.00	0.00%
520315 Youth Educational Events		4,000.00	-4,000.00	4,000.00	0.00%
520325 Scholarships	700.00	2,500.00	-1,800.00	1,800.00	28.00%
520330 Administrative Expenses		250.00	-250.00	250.00	0.00%
520360 Mid-South APCE Dues		250.00	-250.00	250.00	0.00%
520500 UKirk Communities Exp			0.00	0.00	
520505 UK Salary	6,883.50	16,520.40	-9,636.90	9,636.90	41.67%
520510 UK Payroll Taxes	526.60	1,264.00	-737.40	737.40	41.66%
520515 UK Medical & Pension	5,705.82	3,671.00	2,034.82	-2,034.82	155.43%
520520 UK Program Expenses	2,951.16	7,600.00	-4,648.84	4,648.84	38.83%
520530 UK Travel/Other		5,000.00	-5,000.00	5,000.00	0.00%
520545 Ukirk Student	1,499.80	1,500.00	-0.20	0.20	99.99%
520555 Ukirk student Soc Sec	114.75	115.00	-0.25	0.25	99.78%
Total 520500 UKirk Communities Exp	\$ 17,681.63	\$ 35,670.40	-\$ 17,988.77	\$ 17,988.77	49.57%
Total 520300 Christian Education Committee	\$ 18,381.63	\$ 48,420.40	-\$ 30,038.77	\$ 30,038.77	37.96%
520335 Cedar Ridge Camp	17,500.00	30,000.00	-12,500.00	12,500.00	58.33%
520430 Coordinating Commission			0.00	0.00	
520441 New Mission Opportunities	5,197.19	5,000.00	197.19	-197.19	103.94%
540435 Statewide Presbytery Meeting		3,000.00	-3,000.00	3,000.00	0.00%
540455 Child Care - Meetings	100.00	2,000.00	-1,900.00	1,900.00	5.00%
Total 520430 Coordinating Commission	\$ 5,297.19	\$ 10,000.00	-\$ 4,702.81	\$ 4,702.81	52.97%
Total 520000 Presbytery Program Support	\$ 52,924.12	\$ 113,670.40	-\$ 60,746.28	\$ 60,746.28	46.56%
520550 Presbytery Peacemaking Disb.	250.00		250.00	-250.00	
530000 Hispanic/Latino Committee			0.00	0.00	
510500 Preston Hwy. Hispanic Ministry			0.00	0.00	
510515 PHM Transport/Mileage	1,180.63		1,180.63	-1,180.63	
510520 PHM SECA	1,285.69	2,203.98	-918.29	918.29	58.33%
510525 PHM Housing	12,405.33	21,266.22	-8,860.89	8,860.89	58.33%
510530 PHM Salary	4,401.89	7,543.95	-3,142.06	3,142.06	58.35%
510535 PHM Program Expenses	2,321.77	8,129.00	-5,807.23	5,807.23	28.56%
510540 Preston HWY Diaconal Ministry	194.56	2,000.00	-1,805.44	1,805.44	9.73%
Total 510500 Preston Hwy. Hispanic Ministry	\$ 21,789.87	\$ 41,143.15	-\$ 19,353.28	\$ 19,353.28	52.96%
530100 Cafe Brasil		1,000.00	-1,000.00	1,000.00	0.00%
Total 530000 Hispanic/Latino Committee	\$ 21,789.87	\$ 42,143.15	-\$ 20,353.28	\$ 20,353.28	51.70%
540445 General Assembly	405.49	3,000.00	-2,594.51	2,594.51	13.52%
550175 Hampton Mem Disbursement	30.00		30.00	-30.00	
550220 Quissenberry Disbursement	910.00		910.00	-910.00	
550225 Retired Min Scholar Disburs	5,200.00		5,200.00	-5,200.00	
550235 NCD & Revitalization Disb.			0.00	0.00	
550236 Beechmont Learning Hub NCD Grant	20,000.00		20,000.00	-20,000.00	
Total 550235 NCD & Revitalization Disb.	\$ 20,000.00	\$ 0.00	\$ 20,000.00	-\$ 20,000.00	
550255 Meadowview Funds Disbursement			0.00	0.00	
550256 Fourth PC Dem. Grant	10,561.65		10,561.65	-10,561.65	

550257 PHSK Dem. Grant	12,500.00		12,500.00	-12,500.00	
550258 John Knox Dem. Grant	11,832.00		11,832.00	-11,832.00	
550259 E-town 1st PC Dem. Grant	12,500.00		12,500.00	-12,500.00	
550261 Glasgow 1st PC Dem. Grant	10,500.00		10,500.00	-10,500.00	
550262 Anchorage Demonstration Grant Disb.	3,131.69		3,131.69	-3,131.69	
Total 550255 Meadowview Funds Disbursement	\$ 61,025.34	\$ 0.00	\$ 61,025.34	-\$ 61,025.34	
550315 Disb SDOP Grant PCUSA	5,000.00		5,000.00	-5,000.00	
550535 Disburse Spirit of Sophia Grant	3,500.00		3,500.00	-3,500.00	
550540 Disburse Synod Tech Grant	26.96		26.96	-26.96	
550560 New Goshen PC Expenses			0.00	0.00	
550561 New Goshen Utilities Expense	7,461.14		7,461.14	-7,461.14	
550562 New Goshen Janitorial/Trash/Pest Control	350.00		350.00	-350.00	
550564 New Goshen Mowing/Landscaping	4,598.31		4,598.31	-4,598.31	
550565 New Goshen Building Maintenance	4,073.98	38,000.00	-33,926.02	33,926.02	10.72%
550566 New Goshen Property Insurance	9,995.00		9,995.00	-9,995.00	
550567 New Goshen HOA Dues	240.00		240.00	-240.00	
550568 New Goshen Expense - Other		30,000.00	-30,000.00	30,000.00	0.00%
550570 Goshen/North Oldham Expenses	18,000.00		18,000.00	-18,000.00	
Total 550560 New Goshen PC Expenses	\$ 44,718.43	\$ 68,000.00	-\$ 23,281.57	\$ 23,281.57	65.76%
			0.00	0.00	
550595 Disb. Bus Tour Income	2,563.00		2,563.00	-2,563.00	
550600 N. Oldham Goodness Grows			0.00	0.00	
550601 N. Oldham GG Salary	2,795.94	30,754.06	-27,958.12	27,958.12	9.09%
550602 N. Oldham GG Social Security	213.90	2,352.69	-2,138.79	2,138.79	9.09%
550603 N. Oldham GG Medical Ins.		7,760.00	-7,760.00	7,760.00	0.00%
550604 N. Oldham GG Utilities	3,313.38		3,313.38	-3,313.38	
550606 N. Oldham GG Mowing/Landscaping	825.00		825.00	-825.00	
550610 N. Oldham GG Mileage Reimb.		2,500.00	-2,500.00	2,500.00	0.00%
550611 N. Oldham GG Cont. Education		1,000.00	-1,000.00	1,000.00	0.00%
Total 550600 N. Oldham Goodness Grows	\$ 7,148.22	\$ 44,366.75	-\$ 37,218.53	\$ 37,218.53	16.11%
	\$ 9,711.22	\$ 44,366.75	-\$ 34,655.53	\$ 34,655.53	21.89%
Total Shared Support Expense	\$ 348,156.87	\$ 395,064.48	-\$ 46,907.61	\$ 46,907.61	88.13%
Remaining Mission Income	\$ 231,977.09	\$ 301,803.18	-\$ 69,826.09	\$ 69,826.09	76.86%
Presbytery Expenses					
600100 Presbytery Operations			0.00	0.00	
520410 Ky Council of Churches	2,250.00	3,000.00	-750.00	750.00	75.00%
520415 Resources, Supplies, KCC Regist		600.00	-600.00	600.00	0.00%
600130 Taxes & Legal Fees	90.00		90.00	-90.00	
600135 Insurance Presbytery Office	3,000.00	3,000.00	0.00	0.00	100.00%
600150 GA Travel	405.95		405.95	-405.95	
600170 Permanent Judicial Commission		500.00	-500.00	500.00	0.00%
Total 600100 Presbytery Operations	\$ 5,745.95	\$ 7,100.00	-\$ 1,354.05	\$ 1,354.05	80.93%
600200 Office Operations			0.00	0.00	
520460 Scholarship Gift to LPTS		3,400.00	-3,400.00	3,400.00	0.00%
600210 Office Computer/Software/IT	6,479.31	4,000.00	2,479.31	-2,479.31	161.98%
600215 Office Equipment	1,009.62	3,000.00	-1,990.38	1,990.38	33.65%

600220 Postage & Shipping	128.45	400.00	-271.55	271.55	32.11%
600225 Telephone & Internet	327.61	600.00	-272.39	272.39	54.60%
600230 Office Supplies	955.11	1,000.00	-44.89	44.89	95.51%
600235 Publications/Subscriptions/Reso		200.00	-200.00	200.00	0.00%
600245 Bank Svc Chg	378.07	750.00	-371.93	371.93	50.41%
600270 Legal Fees		500.00	-500.00	500.00	0.00%
Total 600200 Office Operations	\$ 9,278.17	\$ 13,850.00	-\$ 4,571.83	\$ 4,571.83	66.99%
610000 Personnel Expenses			0.00	0.00	
600115 Stipend-Stated Clerk	8,775.55	15,043.82	-6,268.27	6,268.27	58.33%
600120 Stipend-Recording Clerk	1,187.62	2,035.94	-848.32	848.32	58.33%
600160 Stated Clerk Cont. Ed.		1,000.00	-1,000.00	1,000.00	0.00%
610100 Office Mngr			0.00	0.00	
610110 OM Salary	29,942.15	51,329.43	-21,387.28	21,387.28	58.33%
610120 OM Medical Ins	11,589.13	20,018.47	-8,429.34	8,429.34	57.89%
610130 OM Payroll Taxes	2,290.54	3,926.71	-1,636.17	1,636.17	58.33%
Total 610100 Office Mngr	\$ 43,821.82	\$ 75,274.61	-\$ 31,452.79	\$ 31,452.79	58.22%
610300 Treasurer			0.00	0.00	
610305 Treas Salary MKP	7,349.76	22,015.32	-14,665.56	14,665.56	33.38%
610310 Treas Salary Churches***	18,835.20	21,993.24	-3,158.04	3,158.04	85.64%
610320 Treas Benefits Churches	579.32	8,577.36	-7,998.04	7,998.04	6.75%
610325 Treas Benefits MKP	9,609.53	8,721.07	888.46	-888.46	110.19%
610335 Treas FICA Match Churches	1,001.58	1,628.48	-626.90	626.90	61.50%
620330 Treas FICA MKP	1,001.58	1,691.06	-689.48	689.48	59.23%
Total 610300 Treasurer	\$ 38,376.97	\$ 64,626.53	-\$ 26,249.56	\$ 26,249.56	59.38%
610500 Workers Comp Ins	600.00	1,500.00	-900.00	900.00	40.00%
610505 Staff Meeting & Travel	1,891.58	6,000.00	-4,108.42	4,108.42	31.53%
610510 Calvin Severance Payments		33,058.50	-33,058.50	33,058.50	0.00%
610600 G Presbyter			0.00	0.00	
610650 GP Salary	34,457.50	59,070.00	-24,612.50	24,612.50	58.33%
610660 GP Housing	22,594.81	38,734.00	-16,139.19	16,139.19	58.33%
610670 GP Pension & Insurance	21,340.55	38,144.00	-16,803.45	16,803.45	55.95%
610680 GP SECA	4,364.50	7,482.00	-3,117.50	3,117.50	58.33%
610690 GP Mileage	1,871.69	4,000.00	-2,128.31	2,128.31	46.79%
610695 GP Cont. Ed.		1,400.00	-1,400.00	1,400.00	0.00%
610696 GP Prof. Expense Allowance	151.04	1,000.00	-848.96	848.96	15.10%
Total 610600 G Presbyter	\$ 84,780.09	\$ 149,830.00	-\$ 65,049.91	\$ 65,049.91	56.58%
610697 GP Discretionary Fund	26.91	1,000.00	-973.09	973.09	2.69%
620120 Web Master stipend	877.59	1,504.39	-626.80	626.80	58.34%
Total 610000 Personnel Expenses	\$ 180,338.13	\$ 350,873.79	-\$ 170,535.66	\$ 170,535.66	51.40%
620200 Financial Review		2,000.00	-2,000.00	2,000.00	0.00%
690000 Payroll Expenses - Taxes	0.00		0.00	0.00	
Total Presbytery Expenses	\$ 195,362.25	\$ 373,823.79	-\$ 178,461.54	\$ 178,461.54	52.26%
Net Income/Loss*	\$ 36,614.84	-\$ 72,020.61	\$ 108,635.45	-\$ 108,635.45	-50.84%

Shared Support Expenses + Administrative Expenses \$ 543,519.12

Other Income**

700000 Other Income/Expense				0.00		0.00
720000 Investment Gain/Loss	20,116.65			20,116.65		-20,116.65
Total 700000 Other Income/Expense	\$ 20,116.65	\$ 0.00	\$ 20,116.65	-\$ 20,116.65		
Total Other Income	\$ 20,116.65	\$ 0.00	\$ 20,116.65	-\$ 20,116.65		
Net Other Income	\$ 20,116.65	\$ 0.00	\$ 20,116.65	-\$ 20,116.65		
Net Income	\$ 56,731.49	-\$ 72,020.61	\$ 128,752.10	-\$ 128,752.10		-78.77%

Notes:

2024 Budget included here is as approved Nov. 11, 2023

*2024 Budget includes a possible draw of \$71,010 from Reserves

**Other Income is gain/loss on non-designated funds and is available

***Treasurer's salary from churches is reimbursed as incurred

Tuesday, Aug 13, 2024 01:04:01 PM GMT-7 - Accrual Basis

Presbytery of Mid-Kentucky
Balance Sheet
As of July 31, 2024

	Total	
	As of Jul 31, 2024	As of Jul 31, 2023 (PY)
ASSETS		
Current Assets		
Bank Accounts		
100400 US Bank Checking	26,206.01	32,936.02
100500 US Bank Money Market	408.62	57,370.06
100600 PNC Bank Calvin PC	0.00	-616.47
100700 US Bank MM Calvin Funds	358,922.65	467,234.83
Total Bank Accounts	\$ 385,537.28	\$ 556,924.44
Other Current Assets		
130000 Designated Funds		
130100 Presbytery Loan Fund	314,149.42	294,805.87
130110 Presbytery Reserve Fund	265,034.62	274,166.39
130120 Restricted Fund - Edwards Fund	58,366.58	52,161.74
130130 Donor Rest. Fund - Hampton Mem.	1,794.50	1,624.00
130140 Donor Rest. Fund - PYC Fund	45,178.05	40,442.10
130150 Donor Rest. Fund - Quissenberry	140,154.53	133,118.97
130160 Presb Schol. Fnd for Retired	27,812.92	29,732.65
130200 Presb Desig - Meadowview Legacy	2,449,506.36	2,280,230.15
130220 Presb. NCD & Revital Fund	678,571.71	723,508.46
Total 130000 Designated Funds	\$ 3,980,568.69	\$ 3,829,790.33
Total Other Current Assets	\$ 3,980,568.69	\$ 3,829,790.33
Total Current Assets	\$ 4,366,105.97	\$ 4,386,714.77
Fixed Assets		
150100 Land - Cedar Ridge Camp*	9,300.00	9,300.00
150200 Office Furniture & Equip	83,366.00	83,366.00
150300 Bldg & Leasehold Impr-Cedar Rdg	100,000.00	100,000.00
150400 Equip & Auto-Cedar Ridge Camp	196,054.00	196,054.00
150500 New Goshen PC Property	970,000.00	970,000.00
150900 Accum Depreciation	-379,420.00	-379,420.00
Total Fixed Assets	\$ 979,300.00	\$ 979,300.00
Other Assets		
170000 Loans Receivable		
170100 Loan Rec-Beechmont PC	39,590.82	46,194.56
170900 Loan Receivable - Westwood PC	17,873.50	22,380.75
170910 Loan Receivable - Eminence 1st	18,650.00	
Total 170000 Loans Receivable	\$ 76,114.32	\$ 68,575.31
Total Other Assets	\$ 76,114.32	\$ 68,575.31
TOTAL ASSETS	\$ 5,421,520.29	\$ 5,434,590.08

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

200000 Accounts Payable 145.53 145.53

Total Accounts Payable \$ 145.53 \$ 145.53

Other Current Liabilities

210000 Prepaid Per Capita -710.72 0.00

230000 Payroll Liabilities 0.00 0.00

230040 Lou City Res W/H 152.51 68.12

230042 Louisville City - Minister 47.70 47.64

230045 Lou City Non Res W/H 58.87 70.16

230065 Section 125 Treasurer 140.00 0.00

230070 Section 125 - OM -1,333.32 -1,270.81

Total 230000 Payroll Liabilities -\$ 934.24 -\$ 1,084.89

Total Other Current Liabilities -\$ 1,644.96 -\$ 1,084.89

Total Current Liabilities -\$ 1,499.43 -\$ 939.36

Total Liabilities -\$ 1,499.43 -\$ 939.36

Equity

300000 Opening Balance Equity 20,822.98 822.98

320000 Designated Accounts

240500 Desig-UKirk 0.00 6,970.90

320001 Desig-2019 Synod Youth Event 1,655.68 1,655.68

320005 Desig-SDOP Grant 5,000.00 0.00

320100 Designated Fund - NCD & Revital 676,571.71 723,008.46

320114 Designated-Triennium 6,000.00 6,000.00

320209 Desig - Meadowview Legacy 2,449,506.36 2,280,230.15

320212 Desig-Synod Tech Grant 4,053.67 6,053.67

320213 Desig-Statewide Presb Meeting 0.00 -15.52

320215 Desig-Jentes KY Taxes Calvin PC 686.43 2,513.75

320225 Desig-Jentes PR Calvin PC -20,944.02 12,820.48

320230 Desig-Jentes BOP Dues Calvin PC 6,278.72 12,562.17

320240 Desig-Jentes City Tax -69.60 973.41

320245 Desig-Wissink Salary Calvin PC 0.36 0.36

320250 Desig-Wissink Housing Calvin PC -0.44 -0.44

320255 Desig-Wissink SECA 1 Year 0.08 0.08

320260 Desig-Wissink BOP Dues 1 year 0.00 -14,568.16

320265 Desig-Calvin PC Legacy Funds 39,649.60 39,033.13

320270 Desig-South Fork PC Sale Proceeds 0.00 40,462.00

320285 Desig-Calvin PC FWT & FICA 19,557.41 28,322.36

320290 Designated Okolona PC Payroll -2,063.21 -1,416.58

320295 Desig-NGPC Tax Refund 0.00 730.66

320305 Designated Cres Hill Payroll -2,994.51

320315 Desig-CCC Payroll -22,957.13

320320 Desig-Shawnee PC Payroll -2,441.95

Total 320000 Designated Accounts \$ 3,157,489.16 \$ 3,145,336.56

320200 Temp Restricted Fund Balance 0.00 0.00

240180 Restr-Peacemaking Pby Share	451.94	1,218.09
240190 Restr-Pby Share Centsability	1,473.91	1,213.06
240435 Restr-DePART	4,230.82	4,230.82
310110 Restr-Hygiene Kit Project	1,071.97	771.97
320103 Rest-Retired Ministers	27,812.92	29,732.65
320105 Restr-Hampton Mem	1,794.50	1,624.00
320106 Restr-Edwards Scholarship	58,366.58	52,161.74
320107 Restr-Quissenberry Scholarship	129,220.93	125,158.97
320108 Restr-PYC	45,178.05	40,442.10
320110 Restr-Meadowview Draw Excess	37,439.80	31,165.00
320235 MM Calvin Funds	354,218.07	462,682.55
Total 320200 Temp Restricted Fund Balance	\$ 661,259.49	\$ 750,400.95
320300 Perm Designated Fund Bal	5,000.00	5,000.00
390000 Retained Earnings	1,521,716.60	1,538,246.23
Net Income	56,731.49	-4,277.28
Total Equity	\$ 5,423,019.72	\$ 5,435,529.44
TOTAL LIABILITIES AND EQUITY	\$ 5,421,520.29	\$ 5,434,590.08

Notes

*Realtor's estimate of current (2018) Cedar Ridge property value is \$850,000

Fund Descriptions:□

Loan Fund: From churches that surrendered property, and gifts from churches. □

Principal and interest on loans goes back to Loan Fund□

Reserve Fund: Funded by assets transferred here for budgetary and future needs□

Edwards Fund: Founded in honor of Ernest ""Camp"" Edwards for college-bound students from the Smoketown area□

Hampton Mem. Fund: Founded in memory of Rev. Steve Hampton, for counseling MKP members□

PYC Fund: Founded in memory of Rev. Dick Dolin, to provide the youth of MKP with extra □

financial resources for events and training□

Quissenberry Fund: Founded to provide scholarships for those training for the ministry of Teaching Elder□

Retired Ministers: Income received from the Hutchison Memorial Trust, scholarships for Retired members□

Meadowview Legacy: Funds from sale of Meadowview PC property□

NCD & Revitalization Fund: Funds for New Church Development and Revitalization□

Ukirk: U of L college student outreach ministry□

Peacemaking: Share of Peacemaking offering - grants made for Peacemaking purposes□

Centsability: Share of Centsability Offering - grants made for hunger-related projects□

Tuesday, Aug 13, 2024 01:00:36 PM GMT-7 - Accrual Basis