

12:50 p.m.

Commission on Preparation for Ministry

Carl Horton

- **FOR ACTION:** The Commission for Preparation for Ministry presents Inquirer Grace-Love and recommends that Grace-Love be moved to candidacy.
- **FOR ACTION:** The Commission on Preparation for Ministry (CPM) moves that Candidate Alicia Demartra-Pressley be granted an alternative means of examination for the April polity exam due to vision strain, having already attempted the exam twice. The alternative exam will be administered over a 3-day period by the CPM using the questions prepared by the Presbyteries Cooperative Committee on Examination of Candidates (PCC). Each day the candidate will be given 1 of the 3 questions with a 3-hour time frame to complete and submit her response. This time frame matches the 9-hour time frame that candidates are allowed to complete the 3 question exam. 3 readers will be appointed by the CPM to read and evaluate the exam. Results will be reported to the CPM.

1:20 p.m.

Coordinating Commission Report

Alicia Bloos

- Annual Meeting of The Corporation
- Update from Hispanic Latino Committee (Tom Vandergriff)
- Update from Mission Committee (Mary Nebelsick)
- Update from UKirk (Luca Groce)

1:35 p.m.

Church Administration Committee

Perry Chang

- **FOR ACTION:** The Church Administration Committee recommends that the Presbytery of Mid-Kentucky concur with the Presbytery of Redlands overture: “Recognition That Israel Has Violated the International Law Prohibiting Genocide.”
- **FOR ACTION:** The Church Administration Committee recommends that the Presbytery of Mid-Kentucky concur with the Presbytery of San Francisco overture: “Peace and Justice through Just and Peaceful Means: Overture on Embargoing Israel.”

2:00 p.m.

Personnel Committee

Candi Cabbage

- **FOR ACTION:** The Personnel Committee presents the revised Personnel Manual Policy for a second reading and recommends its approval and adoption.

2:10 p.m.

Announcements

Please keep announcements to one minute or less

2:20 p.m.

New Business

2:25 p.m.

Report from the Stated Clerk

Jenny Edlin

- Revised Standing Rules update
- Attendance and Offering reports
- Session minutes review
- Appreciation

2:30 p.m.

Adjourn with prayer

Betty Muse

Upcoming Meetings:

Monday May 18, 2026 @ First Presbyterian Church Shelbyville, KY

Saturday August 29, 2026 @ Cedar Ridge Camp

Saturday Nov. 7 @ Beechmont Presbyterian Church

***The Prisoner's Hope (TPH)** *partners side-by-side with men, women, and their families* prior to, throughout, and after incarceration with unique programs of holistic care. Our goals reach beyond curbing recidivism. TPH's mentoring and counseling services, our two-year prior-to-release set of requisites, and our post-incarceration conditions are transforming individuals, changing the trajectory of lives, and healing families.

Nominations and Representation Committee, Mid KY Presbytery
Report to the Presbytery - February 21, 2026
Sara Sutphin and Pamela Clinger, Co-Chairs

The following teaching, ruling elders and congregation members were asked and accepted our committee/commission request.

For Presbytery approval:

Commission on Preparation for Ministry

- Rev. Yohan Kim, TE (class of 2027)
- Mrs. Sue Wilder, RE John Knox (class of 2028)

Finance Committee

- Mr. Brian Cabbage, RE Beechmont (class of 2028)

General Presbyter, Presbytery of Mid-Kentucky
Report to the Presbytery - February 21, 2026
Joanna Kim, General Presbyter

The snow and winter storms of the past weeks have not diminished the warmth of the welcome I have received from the Presbytery of Mid-Kentucky. One month into serving as your general presbyter, I am deeply grateful for the spirit of generosity, curiosity, and openness that has met me at every turn. These early weeks have been rich with hopeful conversations, attentive listening, learning, discovery, and new insights, and I am thankful for the trust that has already been extended.

During this first month, I have participated in at least fourteen committee and commission meetings, worshiped with four congregations, and spent time visiting and learning about several of our cherished and emerging ministries. I have also begun pastoral visits across the presbytery—intentionally creating space to listen, to learn the stories of our congregations and leaders, and to engage in shared reflection and imagination about who we are and who God is calling us to be in this time and place. I offer this overview not to measure my own busyness, but to share the depth of engagement already underway and the opportunities it reveals for faithful connection, accompaniment, and discernment.

What is becoming clear is that this season invites careful reflection and evaluation alongside renewed visioning and re-envisioning. Together, we are being called to attend to very tangible and practical questions that shape our common life, including:

- What does it mean to live faithfully into our role as a presbytery in relationship with one another and with our congregations?
- How are we stewarding our financial, human, and relational resources for the sake of Christ's mission?
- What formation and training opportunities—both required and emerging—must we fully embrace so that what we confess and commit to is lived out not merely as policy, but as faithful practice that strengthens us as a community?

For example, there is shared recognition of the importance of required boundaries training, antiracism training with clear and measurable goals, and the development of a framework and learning opportunities for commissioned pastors/ruling elders. As we live into these commitments, we must also be attentive to how grants and other presbytery resources are identified, coordinated, and made accessible, so that congregations, ministry projects, and leaders are supported.

At the same time, as our Standing Rules are being revised to more accurately reflect our structure, identity, and mission, we are called to remain faithful in implementing the mandates

entrusted to us—always with the goal of strengthening our presbytery as a connectional, supportive, welcoming and Christ-centered community.

I describe this work as *relentless communing*: a sustained commitment to prayerful presence, honest conversation, shared accountability, and mutual care. Being—and becoming—a faithful community is not accidental. It is something we create together, strive for together, and relentlessly pursue together, trusting that God is at work in and among us.

One important question emerging across conversations and within the staff team is whether our various and diverse efforts are aligned—whether our direction, priorities, and practices are moving together toward a shared vision. Key to this alignment is a broader understanding of communication—not simply as the transmission of information through emails, announcements, or reports, but as the way we build trust, foster connection, interpret our shared life, and make meaning together as a community.

Communication, in this sense, includes how we listen to one another, how decisions are explained and contextualized, how stories of faithfulness and challenge are shared, and how leaders and congregations/ministries experience being seen, heard, and supported. It includes the tone we set in meetings, the clarity with which expectations are named, the transparency of our processes, and the consistency between what we say and what we do. How it shapes whether people feel invited into the work of the presbytery or distanced from it.

To that end, the staff team will gather during the first week of March for focused assessment. This time will be dedicated to examining not only the tools and platforms we use, but also how effectively we communicate purpose, priorities, and possibilities. We will reflect on how well we are sharing the stories of our congregations and ministries, how feedback flows back and across the presbytery, where misunderstandings or gaps may exist, and what practices might strengthen connection, clarity, and participation. Our goal is to ensure that communication across Mid-Kentucky Presbytery supports our shared ministry, nurtures relationships, and reflects the values we claim as a faith community.

I am thankful for the faithful work that continues throughout our presbytery and for the privilege of joining you in it. I look forward to walking with you in this season of discernment, strengthening our common life, and seeking together the leading of the Holy Spirit, so that we may boldly live our shared vision: *spiritual leaders empowering life-giving congregations for the transformation of the world by faith in God through Jesus Christ.*

Commission on Preparation for Ministry, Presbytery of Mid-Kentucky

Report to the Presbytery – Feb. 21, 2026

Carl Horton, Chair

REPORT FOR ACTION:

Presentation for Candidacy: At the November 18, 2025 meeting, the Commission took action to present **Inquirer Grace-Love (Highland)** to be enrolled as a Candidate. Her Statement of Faith and Faith Journey are included in the presbytery materials.

Alternative Polity Ordination Exam Request

Candidate Alicia Demartra-Pressley requested alternative ordination exam arrangements due to documented vision issues that affect her ability to complete standard ordination exams in front of a computer within the prescribed format of 9 hours. She has previously attempted to pass the exam on two occasions. Alex Rodgers, Manager of Preparation for Ministry and Exams of the Presbyterian Church U.S.A., has advised the Commission in its discernment.

MOTION TO PRESBYTERY FOR ALTERNATE MEANS OF EXAMINATION

G-2.0610 Accommodations to Particular Circumstances When a presbytery concludes there are good and sufficient reasons for accommodations to the particular circumstances of an individual seeking ordination, it may, by a three-fourths vote, waive any of the requirements for ordination in G-2.06, except for those of G-2.0607d. If a presbytery judges that there are good and sufficient reasons why a candidate should not be required to satisfy the requirements of G-2.0607d, it shall approve by three-fourths vote some alternate means by which to ascertain the readiness of the candidate for ministry in the areas covered by the standard ordination examinations. The existence of any waiver or alternate means to ascertain readiness with confidential details omitted shall be communicated to the presbytery to which an inquirer or candidate may be transferred.

The Commission on Preparation for Ministry (CPM) **moves** that Candidate Alicia Demartra-Pressley be granted an alternative means of examination for the April polity exam due to vision strain, having already attempted the exam twice. The alternative exam will be administered over a 3-day period by the CPM using the questions prepared by the Presbyteries Cooperative Committee on Examination of Candidates (PCC). Each day the candidate will be given 1 of the 3 questions with a 3-hour time frame to complete and submit her response. This time frame matches the 9-hour time frame that candidates are allowed to complete the 3 question exam. 3 readers will be appointed by the CPM to read and evaluate the exam. Results will be reported to the CPM. This motion requires $\frac{3}{4}$ approval to pass.

REPORT FOR INFORMATION ONLY

The Commission met on November 18, 2025 and January 20, 2026 (and is scheduled to meet February 16, 2026):

Highlights include:

- The annual consultation with Candidate Rick Ary was held on November 18, 2025 and the Commission acted to continue his candidacy.
- 2026 Ordination Exam Readers: The following individuals are approved to serve as readers of the 2026 Cooperative Committee on Examinations ordination exams:
 - RE Greg Cohen
 - RE Eva Stimson
 - TE Laurie Kraus

TE Amy Moiso

Alternate: Cynthia Campbell

Our presbytery readers read during February 3-6, 2026 reading week.

At the February meeting it is expected that the following two candidates will have their final assessments with the Commission and be certified ready to be examined for ordination pending a call:

Candidate Shannon Bostrom

Candidate Meg Buckner

Respectfully submitted,

Carl E. Horton

CPM Moderator

Journey of Faith

Grace-Love

January 2026

My journey of faith begins at the kitchen table with my mother and sisters. This table was not just a wooden table; it was a place that held nourishment and presence. We ate there, prayed there, and did our homework there. In that ordinary space, faith was formed through shared meals, questions, learning, and prayer—through the steady rhythms of daily life. It was there that I first discovered the joy of reading, the gift of reflection, and an early awareness that God had placed a call on my life. From childhood, I sensed God calling me into ministry, and I have carried that call with me ever since.

As I entered Stillman College on the path of accounting, questions about faith and vocation accompanied me. Within the theology department, I found a community where questions were welcomed and my sense of call was taken seriously. A theology professor who later became my advisor listened to me with care, believed in my call, and engaged me through theological conversation and questioning, offering trusted guidance that helped me discern my path. Through a required biblical studies course, the call I had carried since childhood was reawakened. In response, I changed my major to theology. With continued guidance from professors and mentors, I deepened my understanding of scripture and faith through sustained study and a practicum in ministry.

During a ministry internship, I was introduced to a nearby Presbyterian Church that is a More Light Congregation. In worship, I encountered hymns that named God in expansive ways and language that honored all as God's good creation, showing me how inclusivity could be practiced and embodied in the life of a congregation. By the time my internship concluded, I felt at home in God's garden and became part of the congregation. Within that church, I encountered a community where many different flowers could bloom together—people of different races, backgrounds, and sexual orientations, including openly LGBTQ+ persons—growing together in faith. Being guided by a woman pastor within this community expanded my imagination of leadership and allowed me to see my own call as something I could live into with confidence and faithfulness. Through this experience, I found a home in the PC(USA), a church where my call could take root and grow.

As my Master of Divinity studies unfolded, my ministry carried me into many spaces—sanctuaries and classrooms, fellowship halls and quiet conversations—where I preached, taught, and walked alongside congregations in moments of joy and struggle. Standing before others and sitting beside them, I began to sense that God's call was not confined within church walls alone. I found myself attentive to how suffering, longing, and hope traveled with people beyond Sunday worship, into therapy rooms, classrooms, and communities of need. This growing awareness drew me toward the Master of Arts in Marriage and Family Therapy, where I came to understand that formation as a therapist is also formation as a person. The stories I carry—of pain,

Journey of Faith

Grace-Love

January 2026

resilience, and hope—shape how I walk with others, not as something to conceal, but as gifts to hold with awareness, humility, and grace.

Today, I live out my call at the intersection of pastoral care, theology, and therapy, learning again and again that how I listen to others is inseparable from who I am becoming. As my ministry has deepened, so have the questions that stay with me—questions about healing and suffering, and about how faith communities might become places of refuge rather than harm. These questions are not removed from lived experience; they arise from sitting with people in their wounds, preaching amid difficult realities, and bearing witness to God’s presence in moments of uncertainty. Over time, I have discerned that continued, sustained theological study is part of how I am being called to serve the church with faithfulness and depth. I am drawn toward this ongoing formation as a way of listening more closely to God’s call and equipping communities for healing and hope. My hope is to live with compassion, courage, and humility, nurturing communities of belonging, walking alongside faithful witnesses, and attending to God’s presence in the midst of lives shaped by struggle and hope.

Statement of Faith

Grace-Love
January 2026

I believe in the Creator
who called the world into being
and continues to sustain
all that She has made in steadfast love.

I trust that God's covenant faithfulness
gathers us to Her bosom,
sustaining the world with tenderness
even when we fall short.

I confess Jesus Christ,
the embodiment of God's compassion,
through whom our Creator establishes
an everlasting covenant of grace,
with hands stretched out to embody salvation,
showing that by grace alone
we are reconciled to Godself and neighbor.

I affirm the Holy Spirit,
who kindles faith,
initiates our relationship with God and one another,
and moves us to follow Christ
in faithfulness and truth,
and witness to God's justice and peace.

I proclaim that the Church is the body of Christ,
called into covenant relationship with God and one another,
and sent by the Holy Spirit
to live in communion
and embody God's presence in the world.

I hold fast that the Sacraments are means of grace:
in baptism we are claimed by God
and joined to the community of belonging,
and at the Lord's Table
we are nourished by Christ's presence
and strengthened for faithful service.

I affirm that Scripture bears witness
to the Word of God,

Statement of Faith

Grace-Love
January 2026

fully revealed in Jesus Christ,
and shapes our daily lives
as the Spirit teaches us to walk
in faith and truth
within our lived realities,
shaped by suffering and hope.

I trust in the promise that God's love has the final word:
that in the resurrection
and the coming reign of God,
all things will be made new
and restored to life in Christ.
The same love that formed the world
will also carry me home:
for in life and in death,
in all that is seen and unseen,
I belong to God.

Responding to God's Word

Worship Liturgy for the Reception of an Inquirer as a Candidate

Gathering Words

Let the peoples praise you, O God;

Let all the peoples praise you.

There is one body and one Spirit, just as you were called to the one hope of your calling,

One Lord one faith, one baptism, one God and Parent of all, who is above all and through all and in all.

Sentences of Scripture

Hear the promise of the Lord:

Do not fear, for I have redeemed you;

I have called you by name, you are mine.

When you pass through the waters,

I will be with you;

and through the rivers,

they shall not overwhelm you;

when you walk through the fire

you shall not be burned.

For I am the Lord your God,

the Holy One of Israel, your Savior. *(Isaiah 43:1-3)*

Presentation of Inquirer Grace-Love

Report of the Commission on Preparation for Ministry

Statement by the Inquirer of Christian faith, service and motives for entering the ministry

Examination by the Presbytery in the above matters

Action regarding the CPM's recommendation

Questions

- Do you believe yourself to be called by God to the ordered ministry of Teaching Elder?
- Do you promise, in reliance upon the grace of God, to maintain a Christian character and conduct, to be diligent and faithful in making full preparation for this ministry?
- Do you accept the proper supervision of the presbytery in matters that concern your preparation for this ministry?
- Do you now desire to be received by this presbytery as a Candidate for the ordered ministry of Teaching Elder in the Presbyterian Church (USA)?

Questions to the Presbytery *(please stand in body or spirit)*

- Do you, the ministers and ruling elders of Mid-Kentucky Presbytery promise to support Grace-Love through your prayers?
- Do you promise to be mentors, friends, and colleagues to Grace-Love in the candidacy phase of preparation for ministry?
- Do you promise to speak truth, to show love, and to be the body of Christ in this process?

Declaration of Enrollment as Candidates

Declaration

Presentation to the Candidate

Brief Charges to the Candidate

Prayer of Thanksgiving and Blessing *(Unison)*

Members of the Candidate's congregation are invited forward to stand with the candidate for the time of prayer.

God of prophets and apostles,

*you have chosen leaders to train your people
in the way of Jesus Christ.
We thank you that in our day
you are still calling those among us for special work within the church.
As Grace-Love is dedicated to you,
let us pledge ourselves,
so that, surrounded by affection and hope,
Grace-Love may grow in wisdom,
mature in love,
and be a faithful worker,
called by God, accompanied by Jesus Christ
and equipped by the Holy Spirit.
Amen.*

Response *(please stand in body or spirit)*

*"Go Walk With God" **

TALLIS 'CANON

O may the grace of Christ our Lord,
The wondrous love that comes from God,
The Spirit's fellowship now be
God's gifts to you eternally.

*Hymn text copyright 2000 by Carolyn Winfrey Gillette. Used by permission.

Finance Committee - Mid-Kentucky Presbytery Meeting
Report to the Presbytery - February 21, 2026
Tom Hughes, Chair

The Finance Committee consists of Stewart Bridgman, Tamara Recob, Margaret Fadeley, Liza Hendricks and Tom Hughes who serves as chair. Steve Makela has agreed to be a liaison to the committee on several projects he has been working on. Michael Purinton is the staff person on the committee. The committee would like to thank Susan Barnes for her service. She recently rotated off.

The financial reports are included with our report to the Presbytery. Here are some of the highlights:

- The Presbytery ended the year with a deficit in our operating budget of \$48,700. This was funded by a draw from our investments. Our income is less than our expenses and will continue unless we can create new revenue streams. Our Treasurer provides bookkeeping services to other churches through the Presbytery which offsets some of his expenses.
- The investment funds supported multiple churches and communities in our Presbytery.
 - Supported Covenant Community Church with a grant of \$50,000.
 - Worked with Grace Hope to rezone some of their property for senior affordable housing with a grant of \$17,550.
 - Assisted Beechmont with renovation of their building with a grant of \$25,000.
 - Provided a grant of \$10,500 to Briargate to purchase a walk-in refrigerator to store food for the Welcome Table.
 - Worked with John Knox to rezone their property for affordable housing with a grant of \$12,205.
- The committee provided support for Goodness Grows congregation with a grant of \$98,982 from the New Church Development Fund. The committee was prepared to provide further support during the year. Storm damage to the building resulted in an insurance windfall that will provide financial support for repairs and maintenance.
- The committee made a loan of \$100,000 to the Presbyterian Homes to provide financial support to prevent bankruptcy. At the time of the loan, we felt that there was little risk to this loan. A changing political environment resulted in the property that was pledged for our loan reduced in value. Presbyterian Homes was unable to avoid bankruptcy, and our pledged property lost value. There is a good chance that we will not be repaid.
- The Presbytery continues to support the ministry of the Preston Highway Neighborhoods. Funds from the Meadowview Fund support the program. We drew \$38,073 to support this program.
- Our investments continue to be invested with New Covenant Trust. They provide investment advice and help us assess risk with our investments. We did see the investments increase in value in 2025. We have total investments of \$3,926,000.
- In 2025 there was a remarkable fundraising effort for Preston Highway that raised in excess of \$15,000. Efforts to increase income for U-Kirk and some of our small funds also brought some year-end contributions that are appreciated.

- For 2026, there has been an increase in pledges for Shared Mission that is also a good sign of continued support for the presbytery's communal work.

Presbytery of Mid-Kentucky Balance Sheet

As of December 31, 2025

	Total	
	As of Dec 31, 2025	As of Dec 31, 2024 (PY)
ASSETS		
Current Assets		
Bank Accounts		
100400 US Bank Checking	3,370.57	60,762.53
100400.01 G. Grows Insurance Claim Receipts	381,352.48	
Total 100400 US Bank Checking	\$ 384,723.05	\$ 60,762.53
100500 US Bank Money Market	408.79	408.67
100700 US Bank MM Calvin Funds	84,262.40	158,411.80
100800 US Bank CD	75,000.00	
Total Bank Accounts	\$ 544,394.24	\$ 219,583.00
Other Current Assets		
120000 Undeposited Funds	150.00	100.00
130000 Designated Funds		
130100 Presbytery Loan Fund	293,803.66	226,765.55
130110 Presbytery Reserve Fund	278,726.40	308,035.74
130120 Restricted Fund - Edwards Fund	62,132.56	60,566.05
130130 Donor Rest. Fund - Hampton Mem.	2,534.32	1,862.21
130140 Donor Rest. Fund - PYC Fund	40,094.32	42,061.63
130150 Donor Rest. Fund - Quissenberry	148,253.27	139,560.83
130160 Presb Schol. Fnd for Retired	33,297.76	28,878.27
130200 Presb Desig - Meadowview Legacy	2,548,542.79	2,387,312.48
130220 Presb. NCD & Revital Fund	518,469.01	602,575.05
Total 130000 Designated Funds	\$ 3,925,854.09	\$ 3,797,617.81
Total Other Current Assets	\$ 3,926,004.09	\$ 3,797,717.81
Total Current Assets	\$ 4,470,398.33	\$ 4,017,300.81
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	30,785.38	37,389.46
170900 Loan Receivable - Westwood PC	10,907.75	15,824.75

170910 Loan Receivable - Eminence 1st	0.00	17,975.00
170915 Loan Rec-Cedar Ridge Camp	75,000.00	100,000.00
Total 170000 Loans Receivable	\$ 116,693.13	\$ 171,189.21
Total Other Assets	\$ 116,693.13	\$ 171,189.21
TOTAL ASSETS	\$ 5,566,391.46	\$ 5,167,790.02

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

200000 Accounts Payable	209.30	4,030.53
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Total Accounts Payable	\$ 209.30	\$ 4,030.53
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Other Current Liabilities

210000 Prepaid Per Capita	-710.72	5,626.21
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230000 Payroll Liabilities	0.00	0.00
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230042 Louisville City - Minister	-5.94	-6.08
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230065 Section 125 Treasurer	0.00	140.00
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Fidelity 403B MKP Contribution	0.50	0.00
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Total 230000 Payroll Liabilities	-\$ 5.44	\$ 133.92
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Total Other Current Liabilities	-\$ 716.16	\$ 5,760.13
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Total Current Liabilities	-\$ 506.86	\$ 9,790.66
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Total Liabilities	-\$ 506.86	\$ 9,790.66
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Equity

300000 Opening Balance Equity	120,822.98	120,822.98
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320000 Designated Accounts

320001 Desig-2019 Synod Youth Event	1,655.68	1,655.68
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320005 Desig-SDOP Grant	0.00	2,500.00
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320100 Designated Fund - NCD & Revital	516,469.01	600,575.05
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320114 Designated-Triennium	0.00	6,000.00
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320209 Desig - Meadowview Legacy	2,548,542.79	2,387,312.48
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320212 Desig-Synod Tech Grant	1,053.67	1,053.67
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320221 Designated-Goodness Grows Insurance Claim	381,352.48	
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320225 Desig-Jentes PR Calvin PC	790.16	790.16
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320265 Desig-Calvin PC Legacy Funds	39,805.47	46,805.47
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320290 Designated Okolona PC Payroll	4,030.09	4,517.79
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320305 Designated Cres Hill Payroll	974.64	629.88
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320315 Desig-CCC Payroll	-0.18	-5,944.70
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320320 Desig-Shawnee PC Payroll	-8,302.02	-6,829.12
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320325 Designated-Beechmont PC(USA) Grant Learning Hub	0.00	30,000.00
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Total 320000 Designated Accounts	\$ 3,486,371.79	\$ 3,069,066.36
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320200 Temp Restricted Fund Balance	0.00	0.00
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240180 Restr-Peacemaking Pby Share	1,612.03	1,089.30
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240190 Restr-Pby Share Centsability	1,915.84	1,562.14
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240435 Restr-DePART	4,230.82	4,230.82
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310110 Restr-Hygiene Kit Project	247.97	-52.03
320103 Rest-Retired Ministers	33,051.13	28,878.27
320105 Restr-Hampton Mem	2,234.32	1,862.21
320106 Restr-Edwards Scholarship	62,132.56	60,566.05
320107 Restr-Quissenberry Scholarship	136,357.41	128,158.23
320108 Restr-PYC	40,094.32	42,061.63
320109 Restr-Hispanic Diaconal Fund	13,747.49	5,833.08
320110 Restr-Meadowview Draw Excess	28,038.34	37,439.80
320115 New Church Development Draw Excess	46,594.17	46,594.17
320235 MM Calvin Funds	186,166.08	186,166.08
Total 320200 Temp Restricted Fund Balance	\$ 556,422.48	\$ 544,389.75
320300 Perm Designated Fund Bal	5,000.00	5,000.00
390000 Retained Earnings	1,369,996.27	1,527,286.52
Net Income	28,284.80	-108,566.25
Total Equity	\$ 5,566,898.32	\$ 5,157,999.36
TOTAL LIABILITIES AND EQUITY	\$ 5,566,391.46	\$ 5,167,790.02

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 □

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Presbytery of Mid-Kentucky
Budget vs. Actuals 2025
 January - December 2025

	Total				% of Budget
	Actual	Budget	over Budget	Remaining	
Mission Income					
400100 Shared Mission Support	0.00		0.00	0.00	
400110 SMS-Presbytery	186,048.01	182,400.00	3,648.01	-3,648.01	102.00%
400120 SMS-PCUSA	34,884.01	34,200.00	684.01	-684.01	102.00%
400130 SMS-SYNOD	11,628.10	11,400.00	228.10	-228.10	102.00%
Total 400100 Shared Mission Support	\$ 232,560.12	\$ 228,000.00	\$ 4,560.12	-\$ 4,560.12	102.00%
400200 Per Capita	0.00		0.00	0.00	
400210 Per Capita-Presbytery	63,767.82	64,333.10	-565.28	565.28	99.12%
400220 Per Capita-PCUSA	57,777.20	57,777.20	0.00	0.00	100.00%
400230 Per Capita-SYNOD	21,213.40	21,213.40	0.00	0.00	100.00%
Total 400200 Per Capita	\$ 142,758.42	\$ 143,323.70	-\$ 565.28	\$ 565.28	99.61%
400310 PCUSA Disaster Relief	1,500.00		1,500.00	-1,500.00	
400320 Special Offerings PC(USA)	22,044.19		22,044.19	-22,044.19	
400400 Peacemaking Income	0.00		0.00	0.00	
400420 Peacemaking-PCUSA	2,037.57		2,037.57	-2,037.57	
400430 Peacemaking-SYNOD	509.54		509.54	-509.54	
Total 400400 Peacemaking Income	\$ 2,547.11	\$ 0.00	\$ 2,547.11	-\$ 2,547.11	
410120 Preston Hwy. Hispanic Ministry	784.00	2,000.00	-1,216.00	1,216.00	39.20%
410125 Preston Hwy Diaconal Contrib	4,480.15	2,000.00	2,480.15	-2,480.15	224.01%
410135 Preston Hwy M-View Income	38,073.50	38,073.50	0.00	0.00	100.00%
Total 410120 Preston Hwy. Hispanic Ministry	\$ 43,337.65	\$ 42,073.50	\$ 1,264.15	-\$ 1,264.15	103.00%
420000 Other Income	3,755.82		3,755.82	-3,755.82	
420001 Prev. Year Income	2,481.50		2,481.50	-2,481.50	
420115 PC(USA) Beechmont Grant Learning Hub	30,000.00		30,000.00	-30,000.00	
420150 Calvin Grant to Mission	7,000.00	7,000.00	0.00	0.00	100.00%
420200 Misc contributions	263.84		263.84	-263.84	
420215 Meadowview Draw Demonstration Projects	48,263.07		48,263.07	-48,263.07	
420450 Retired Schol Fund	246.63		246.63	-246.63	
420500 Hampton Memorial Contribution	400.00		400.00	-400.00	
420550 Quissenberry Offering Income	493.26		493.26	-493.26	
420760 Reserve Fund Transfer	48,724.00		48,724.00	-48,724.00	
420800 Worship Offering	5,427.58		5,427.58	-5,427.58	
420960 Edwards Schol Fund Draw Income	7,000.00		7,000.00	-7,000.00	
420975 Christian Ed Youth Event	600.00		600.00	-600.00	
420995 CG&T Draw		354,000.00	-354,000.00	354,000.00	0.00%
496170 NCD & Revit Grant Beechmont	50,000.00		50,000.00	-50,000.00	
Total 420995 CG&T Draw	\$ 50,000.00	\$ 354,000.00	-\$ 304,000.00	\$ 304,000.00	14.12%
495955 Meadowview Transfer			0.00	0.00	

495955-01 C. Community	52,000.00		52,000.00	-52,000.00	
495955-02 Grace Hope	17,550.43		17,550.43	-17,550.43	
495955-03 Beechmont	25,000.00		25,000.00	-25,000.00	
495955-04 PHSK Loan	100,000.00		100,000.00	-100,000.00	
495955-05 E-town Demo Grant Income	12,500.00		12,500.00	-12,500.00	
495955-06 Briargate Welcome Table Grant	10,500.00		10,500.00	-10,500.00	
495955-07 John Knox Demo Grant	12,205.00		12,205.00	-12,205.00	
495955-08 LCAN Energy Assessment Grants	1,000.00		1,000.00	-1,000.00	
Total 495955 Meadowview Transfer	\$ 230,755.43	\$ 0.00	\$ 230,755.43	-\$ 230,755.43	
496150 Treas-Bkkpg for Churches	26,466.10	29,607.60	-3,141.50	3,141.50	89.39%
496160 P/R Svc. to Churches Income	4,805.00	10,000.00	-5,195.00	5,195.00	48.05%
496185 SDOP Grant PCUSA	7,500.00		7,500.00	-7,500.00	
496220 Draw from Quissenberry Fund	12,027.00	7,000.00	5,027.00	-5,027.00	171.81%
496225 PYC Fund Draw		6,750.00	-6,750.00	6,750.00	0.00%
496225-01 PYC Draw Ukirk	4,000.00		4,000.00	-4,000.00	
496225-02 PYC Draw for C. Ed Committee	4,192.00		4,192.00	-4,192.00	
Total 496225 PYC Fund Draw	\$ 8,192.00	\$ 6,750.00	\$ 1,442.00	-\$ 1,442.00	121.36%
Total 420000 Other Income	\$ 494,401.23	\$ 414,357.60	\$ 80,043.63	-\$ 80,043.63	119.32%
420100 Ukirk Synod Gift	20,890.40	27,652.75	-6,762.35	6,762.35	75.55%
420101 Ukirk Designated Funds	100.00		100.00	-100.00	
420135 Calvin MM W/D Multicultural Church Grants		7,000.00	-7,000.00	7,000.00	0.00%
420350 Triennium Designated Prev Years	6,000.00	6,000.00	0.00	0.00	100.00%
480500 Interest Income - Money Market	850.72	6,000.00	-5,149.28	5,149.28	14.18%
495850 COM Income		500.00	-500.00	500.00	0.00%
495900 CE Fees for Events & Activities	4,275.00	1,000.00	3,275.00	-3,275.00	427.50%
550635 Goodness Grows Income			0.00	0.00	
495906 NCD draw for Goodness Grows Goshen NWC	92,982.00		92,982.00	-92,982.00	
550615 Goodness Grows Rental Income N. Oldham Co.	2,230.00	33,400.00	-31,170.00	31,170.00	6.68%
550630 Goodness Grows NWC Grant PC(USA)	10,000.00		10,000.00	-10,000.00	
550640 N. Oldham GG Ins. Claim draw	154,157.24		154,157.24	-154,157.24	
Total 550635 Goodness Grows Income	\$ 259,369.24	\$ 33,400.00	\$ 225,969.24	-\$ 225,969.24	776.55%
Total Mission Income	\$ 1,230,634.08	\$ 909,307.55	\$ 321,326.53	-\$ 321,326.53	135.34%
Shared Support Expense					
500100 Church Support-GA			0.00	0.00	
500110 Shared Mission GA	34,884.01	34,200.00	684.01	-684.01	102.00%
500120 Per Capita GA	57,777.20	57,777.20	0.00	0.00	100.00%
500130 Peacemaking GA	2,037.57		2,037.57	-2,037.57	
Total 500100 Church Support-GA	\$ 94,698.78	\$ 91,977.20	\$ 2,721.58	-\$ 2,721.58	102.96%
500200 Church Support-Synod			0.00	0.00	
500210 Shared Mission Synod	11,628.10	11,400.00	228.10	-228.10	102.00%
500220 Per Capita Synod	21,213.40	21,213.40	0.00	0.00	100.00%
500230 Peacemaking Synod	509.54		509.54	-509.54	
Total 500200 Church Support-Synod	\$ 33,351.04	\$ 32,613.40	\$ 737.64	-\$ 737.64	102.26%
500310 PCUSA Disaster Relief Disburse	1,500.00		1,500.00	-1,500.00	

500320 Special Offerings Disbursement	22,044.19		22,044.19	-22,044.19	
500325 Disburse Worship Offering	5,247.58		5,247.58	-5,247.58	
520000 Presbytery Program Support			0.00	0.00	
520005 Commission on Ministry			0.00	0.00	
520010 Ministry-Other	29.85		29.85	-29.85	
520020 Administration	471.00		471.00	-471.00	
520030 Leadership Training Events	167.89	250.00	-82.11	82.11	67.16%
520040 Conflict Training	1,931.50		1,931.50	-1,931.50	
520060 General/Abuse Victims Counseling	1,744.00	2,000.00	-256.00	256.00	87.20%
520070 Annual Clergy Retreats	1,040.00	2,500.00	-1,460.00	1,460.00	41.60%
520080 Transitional Pastor Training	325.00	500.00	-175.00	175.00	65.00%
520085 Coaching		2,000.00	-2,000.00	2,000.00	0.00%
520090 Misc. Training/Resources	551.25	500.00	51.25	-51.25	110.25%
520095 Clergy Fellowship Gatherings	220.00	250.00	-30.00	30.00	88.00%
520225 Assistance to Pastors		250.00	-250.00	250.00	0.00%
Total 520005 Commission on Ministry	\$ 6,480.49	\$ 8,250.00	-\$ 1,769.51	\$ 1,769.51	78.55%
520100 Commission on Prep for Ministry			0.00	0.00	
520130 CPM Required Psych Eval		7,000.00	-7,000.00	7,000.00	0.00%
520140 Committee Expenses	396.64	1,000.00	-603.36	603.36	39.66%
810000 Quissenberry Scholarships	11,800.00		11,800.00	-11,800.00	
Total 520100 Commission on Prep for Ministry	\$ 12,196.64	\$ 8,000.00	\$ 4,196.64	-\$ 4,196.64	152.46%
520200 Church Growth & Transformation	150.00	2,000.00	-1,850.00	1,850.00	7.50%
520255 Mission Committee	7,246.59	7,000.00	246.59	-246.59	103.52%
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%
520315 Youth Educational Events	5,685.68	4,000.00	1,685.68	-1,685.68	142.14%
520320 Youth Workers Network	117.25		117.25	-117.25	
520325 Scholarships		2,500.00	-2,500.00	2,500.00	0.00%
520330 Administrative Expenses	75.00	250.00	-175.00	175.00	30.00%
520340 Triennium	9,187.68	9,000.00	187.68	-187.68	102.09%
520360 Mid-South APCE Dues		250.00	-250.00	250.00	0.00%
520500 UKirk Communities Exp			0.00	0.00	
520505 UK Salary	12,000.00	12,000.00	0.00	0.00	100.00%
520510 UK SECA	918.00	918.00	0.00	0.00	100.00%
520515 UK Medical & Pension	1,020.00	1,020.00	0.00	0.00	100.00%
520520 UK Program Expenses	7,168.88	5,600.00	1,568.88	-1,568.88	128.02%
520525 UK College Conf		1,500.00	-1,500.00	1,500.00	0.00%
520530 UK Travel/Other		5,000.00	-5,000.00	5,000.00	0.00%
520545 Ukirk Student	3,900.00	1,500.00	2,400.00	-2,400.00	260.00%
520555 Ukirk student Soc Sec	298.35	114.75	183.60	-183.60	260.00%
Total 520500 UKirk Communities Exp	\$ 25,305.23	\$ 27,652.75	-\$ 2,347.52	\$ 2,347.52	91.51%
Total 520300 Christian Education Committee	\$ 40,370.84	\$ 44,152.75	-\$ 3,781.91	\$ 3,781.91	91.43%
520335 Cedar Ridge Camp	30,000.00	30,000.00	0.00	0.00	100.00%
520430 Coordinating Commission			0.00	0.00	

520441 New Mission Opportunities	2,020.85	5,000.00	-2,979.15	2,979.15	40.42%
540435 Statewide Presbytery Meeting		3,000.00	-3,000.00	3,000.00	0.00%
540455 Child Care - Meetings		2,000.00	-2,000.00	2,000.00	0.00%
Total 520430 Coordinating Commission	\$ 2,020.85	\$ 10,000.00	-\$ 7,979.15	\$ 7,979.15	20.21%
Total 520000 Presbytery Program Support	\$ 98,465.41	\$ 109,402.75	-\$ 10,937.34	\$ 10,937.34	90.00%
530000 Hispanic/Latino Committee			0.00	0.00	
510500 Preston Hwy. Hispanic Ministry			0.00	0.00	
510515 PHM Transport/Mileage	4,018.00		4,018.00	-4,018.00	
510520 PHM SECA	2,270.10	2,270.10	0.00	0.00	100.00%
510530 PHM Salary	29,674.48	29,674.40	0.08	-0.08	100.00%
510535 PHM Program Expenses	3,812.31	8,129.00	-4,316.69	4,316.69	46.90%
510540 Preston HWY Diaconal Ministry	4,480.15	2,000.00	2,480.15	-2,480.15	224.01%
Total 510500 Preston Hwy. Hispanic Ministry	\$ 44,255.04	\$ 42,073.50	\$ 2,181.54	-\$ 2,181.54	105.19%
530100 Cafe Brasil		1,000.00	-1,000.00	1,000.00	0.00%
Total 530000 Hispanic/Latino Committee	\$ 44,255.04	\$ 43,073.50	\$ 1,181.54	-\$ 1,181.54	102.74%
550110 PYC Fund Disbursement	350.00		350.00	-350.00	
550155 Disburse-PC(USA) Beechmont Grant	30,000.00		30,000.00	-30,000.00	
550165 Disb NCD CG&T Beechmont Grant	50,000.00		50,000.00	-50,000.00	
550175 Hampton Mem Disbursement	400.00		400.00	-400.00	
550255 Meadowview Funds Disbursement	0.00		0.00	0.00	
550255-01 Grace Hope Project	19,550.00		19,550.00	-19,550.00	
550255-02 C. Community	52,000.00		52,000.00	-52,000.00	
550255-03 77 Years - PHSK Loan	100,000.00		100,000.00	-100,000.00	
550255-04 Beechmont	20,000.00		20,000.00	-20,000.00	
550255-05 Lcan Energy Assessment Grants	1,000.00		1,000.00	-1,000.00	
550255-06 Briargate Welcome Table grant	10,500.00		10,500.00	-10,500.00	
550256 Fourth PC Dem. Grant	17,609.76		17,609.76	-17,609.76	
550258 John Knox Dem. Grant	15,517.50		15,517.50	-15,517.50	
550259 E-town 1st PC Dem. Grant	12,500.00		12,500.00	-12,500.00	
550262 Anchorage Demonstration Grant Disb.	10,653.07		10,653.07	-10,653.07	
Total 550255 Meadowview Funds Disbursement	\$ 259,330.33	\$ 0.00	\$ 259,330.33	-\$ 259,330.33	
550295 Disb. Camp Edwards Schol Fund	7,000.00		7,000.00	-7,000.00	
550315 Disb SDOP Grant PCUSA	7,500.00		7,500.00	-7,500.00	
550535 Disburse Spirit of Sophia Grant	225.00		225.00	-225.00	
			0.00	0.00	
550600 N. Oldham Goodness Grows		387,400.00	-387,400.00	387,400.00	0.00%
550510 N. Oldham GG Ins. Claim expense	76,361.64		76,361.64	-76,361.64	
550601 N. Oldham GG Salary	67,100.00		67,100.00	-67,100.00	
550602 N. Oldham GG Social Security	5,141.39		5,141.39	-5,141.39	
550603 N. Oldham GG Medical/Benefits	11,969.64		11,969.64	-11,969.64	
550604 N. Oldham GG Utilities	15,051.48		15,051.48	-15,051.48	
550605 N. Oldham GG Janitorial/Pest control/Trash pickup	1,245.57		1,245.57	-1,245.57	
550606 N. Oldham GG Mowing/Landscaping	9,240.44		9,240.44	-9,240.44	
550607 N. Oldham GG Bldg. Maintenance	54,883.72		54,883.72	-54,883.72	

550608 N. Oldham GG Property Insurance	10,795.00		10,795.00	-10,795.00	
550609 N. Oldham GG HOA Dues	240.00		240.00	-240.00	
550612 N. Oldham GG Other Expense	6,366.09		6,366.09	-6,366.09	
Total 550600 N. Oldham Goodness Grows	\$ 258,394.97	\$ 387,400.00	-\$ 129,005.03	\$ 129,005.03	66.70%
Total Shared Support Expense	\$ 912,762.34	\$ 664,466.85	\$ 248,295.49	-\$ 248,295.49	137.37%
Remaining Mission Income	\$ 317,871.74	\$ 244,840.70	\$ 73,031.04	-\$ 73,031.04	129.83%
Presbytery Expenses					
600100 Presbytery Operations			0.00	0.00	
520410 Ky Council of Churches	3,000.00	3,000.00	0.00	0.00	100.00%
520415 Resources, Supplies, KCC Regist	1,200.00	600.00	600.00	-600.00	200.00%
600130 Taxes & Legal Fees	203.36		203.36	-203.36	
600135 Insurance Presbytery Office	3,602.00	3,000.00	602.00	-602.00	120.07%
600170 Permanent Judicial Commission		500.00	-500.00	500.00	0.00%
Total 600100 Presbytery Operations	\$ 8,005.36	\$ 7,100.00	\$ 905.36	-\$ 905.36	112.75%
600200 Office Operations			0.00	0.00	
520460 Annual Gift to LPTS	3,400.00	3,400.00	0.00	0.00	100.00%
600210 Office Computer/Software/IT	5,485.36	4,000.00	1,485.36	-1,485.36	137.13%
600215 Office Equipment	2,722.02	3,000.00	-277.98	277.98	90.73%
600220 Postage & Shipping	798.41	400.00	398.41	-398.41	199.60%
600225 Telephone & Internet	574.55	600.00	-25.45	25.45	95.76%
600230 Office Supplies	1,024.85	1,000.00	24.85	-24.85	102.49%
600235 Publications/Subscriptions/Reso		200.00	-200.00	200.00	0.00%
600245 Bank Svc Chg	898.02	750.00	148.02	-148.02	119.74%
600250 Misc Office	112.20		112.20	-112.20	
600270 Legal Fees	5.00	500.00	-495.00	495.00	1.00%
Total 600200 Office Operations	\$ 15,020.41	\$ 13,850.00	\$ 1,170.41	-\$ 1,170.41	108.45%
610000 Personnel Expenses			0.00	0.00	
600115 Stipend-Stated Clerk	15,495.13	15,495.13	0.00	0.00	100.00%
600120 Stipend-Recording Clerk	2,097.02	2,097.02	0.00	0.00	100.00%
600160 Stated Clerk Cont. Ed.		1,000.00	-1,000.00	1,000.00	0.00%
600180 GP Search Committee	6,504.89	8,000.00	-1,495.11	1,495.11	81.31%
610100 Office Mngr			0.00	0.00	
610110 OM Salary	52,869.30	52,869.30	0.00	0.00	100.00%
610120 OM Med. & Benefits	20,565.94	20,619.00	-53.06	53.06	99.74%
610130 OM Payroll Taxes	4,097.96	4,044.50	53.46	-53.46	101.32%
Total 610100 Office Mngr	\$ 77,533.20	\$ 77,532.80	\$ 0.40	-\$ 0.40	100.00%
610300 Treasurer			0.00	0.00	
610305 Treas Salary MKP	24,110.94	22,764.50	1,346.44	-1,346.44	105.91%
610310 Treas Salary Churches***	22,710.96	22,657.20	53.76	-53.76	100.24%
610320 Treas Benefits Churches		6,022.13	-6,022.13	6,022.13	0.00%
610325 Treas Benefits MKP	17,714.40	11,692.30	6,022.10	-6,022.10	151.50%
610335 Treas FICA Match Churches	1,818.17	1,733.28	84.89	-84.89	104.90%
620330 Treas FICA MKP	1,818.18	1,741.49	76.69	-76.69	104.40%

Total 610300 Treasurer	\$ 68,172.65	\$ 66,610.90	\$ 1,561.75	-\$ 1,561.75	102.34%
610500 Workers Comp Ins	503.00	1,500.00	-997.00	997.00	33.53%
610505 Staff Meeting & Travel	4,896.23	6,000.00	-1,103.77	1,103.77	81.60%
610600 G Presbyter			0.00	0.00	
610650 GP Salary	70,000.00	70,000.00	0.00	0.00	100.00%
610660 GP Housing	25,500.00	25,500.00	0.00	0.00	100.00%
610670 GP Pension & Insurance	11,460.00	11,460.00	0.00	0.00	100.00%
610680 GP SECA	7,306.00	7,305.75	0.25	-0.25	100.00%
610690 GP Mileage	496.36	3,000.00	-2,503.64	2,503.64	16.55%
610695 GP Cont. Ed.	1,000.00	1,000.00	0.00	0.00	100.00%
610696 GP Prof. Expense Allowance	990.35	2,400.00	-1,409.65	1,409.65	41.26%
Total 610600 G Presbyter	\$ 116,752.71	\$ 120,665.75	-\$ 3,913.04	\$ 3,913.04	96.76%
610697 GP Discretionary Fund		1,000.00	-1,000.00	1,000.00	0.00%
620120 Web Master stipend	1,549.57	1,549.57	0.00	0.00	100.00%
Total 610000 Personnel Expenses	\$ 293,504.40	\$ 301,451.17	-\$ 7,946.77	\$ 7,946.77	97.36%
620200 Financial Review		2,000.00	-2,000.00	2,000.00	0.00%
800000 Other Expenses			0.00	0.00	
800001 Disb. Previous Year Receipts	1,322.64		1,322.64	-1,322.64	
Total 800000 Other Expenses	\$ 1,322.64	\$ 0.00	\$ 1,322.64	-\$ 1,322.64	
Total Presbytery Expenses	\$ 317,852.81	\$ 324,401.17	-\$ 6,548.36	\$ 6,548.36	97.98%
Net Income/Loss*	\$ 18.93	-\$ 79,560.47	\$ 79,579.40	-\$ 79,579.40	-0.02%
Shared Support Expense + Administrative Expense			\$ 1,230,615.15		
Other Income**					
700000 Other Income/Expense			0.00	0.00	
720000 Investment Gain/Loss	28,265.87		28,265.87	-28,265.87	
Total 700000 Other Income/Expense	\$ 28,265.87	\$ 0.00	\$ 28,265.87	-\$ 28,265.87	
Total Other Income	\$ 28,265.87	\$ 0.00	\$ 28,265.87	-\$ 28,265.87	
Net Other Income	\$ 28,265.87	\$ 0.00	\$ 28,265.87	-\$ 28,265.87	
Net Income	\$ 28,284.80	-\$ 79,560.47	\$ 107,845.27	-\$ 107,845.27	-35.55%

Notes:

2025 Budget included here is as approved Nov. 16, 2024

*2025 Budget includes a possible draw of \$74,565.40 from Reserves

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

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

Thursday, Feb 12, 2026 07:08:46 AM GMT-8 - Accrual Basis

Hispanic Latino Committee, Presbytery of Mid-Kentucky
Report to the Presbytery – Feb. 21, 2026
Tom Vandergriff, Chair

The Hispanic Latino Committee has continued to meet monthly at 6:00 p.m. at Beechmont Presbyterian as well as by zoom. Since last reporting we are grateful to have received a new member to our committee. Adrienne Earley joined the committee at the end of 2025.

Because of the incredibly generous people of Mid-Kentucky Presbytery (as well as many people outside the Presbytery), we have not only grown our committee's membership, but we have also grown the budget. We are incredibly grateful to have received many generous donations and to have been the recipient of money received through fundraisers.

In December, the committee took time away from its normal business to review Rev. Elmer Zavala, pastor of the Preston Highway Ministry. All agreed that Elmer has continued to do an excellent job meeting the objectives of this ministry. A summary of the review is included with this report.

In addition to the regular duties of the committee, significant progress has been made on the development of a new food pantry for those people within the ministry for whom shopping is a risk. Two very generous donations have been made to support this ministry as well as the work of Fourth Presbyterian to clear a space in their building for the pantry. We will keep the presbytery informed of progress being made on this project.

The Hispanic Latino committee continues to understand that its role is to support the Preston Highway Ministry, the Café Brazil ministry, the multicultural congregation at Beechmont Presbyterian, and to be a support for those in the community who are marginalized because of their race, language, or country of origin. Supporting efforts that support people is our main objective.

Rev. Tom Vandergriff
Committee Chair

Mission Committee, Presbytery of Mid-Kentucky
Report to the Presbytery - February 21, 2026
Del Braaksma, Chair

The Mission Committee met in January and was excited to welcome Patti Elderedge and Rev. Mark Eldred to the committee. In addition, Rev. Mary Nebelsick was selected as the new committee chair. I have served two terms on the Mission Committee so am stepping down, but am very excited to leave the committee in excellent hands!

During this past meeting, we also had some very good discussion regarding all that is happening in our country and cities with ICE and immigration issues. We began to explore how the Mission Committee might possibly be helpful in organizing/supporting churches with ministries to immigrants in our communities as well as helping others who want to get involved but may not know the best way to do so. There was much energy around this idea!

The Mission Committee is continuing its work on gathering information from our churches on the various types of mission/ministry activities they are involved in with their communities and organizing this information so that it can be a helpful data bank that can be shared and utilized by congregations. As a result of our surveys with congregations, a second focus of our committee has been working at organizing a grant information/writing workshop to take place at the February Presbytery meeting. We can easily get isolated in our ministries and sometimes forget how important it is to create relationships with others who may be doing similar activities as ourselves. The workshop will be geared to sharing grant information ideas that others churches are involved in. We are excited to facilitate a panel discussion with folks from La Escuelita (Beechmont Presbyterian Church), The Welcome table (Briargate Presbyterian Church) as well as Clare Wallace, director of the South Louisville Community Ministries. We are excited about hearing and learning from one another how grants can possibly provide substantial assistance to some of our congregations. We welcome your participation, questions, and ideas!

SELF DEVELOPMENT OF PEOPLE COMMITTEE REPORT

FEBRUARY 21, 2026

The Committee wishes to thank all of the churches and congregations who have contributed to the One Great Hour of Sharing that provides grant monies for the Self Development of People ministry and outreach.

The Self Development of People Committee met in late 2025 and approved \$5,000 in grant money to the African Women Sewing Collaborative located in central Louisville. This group sews and sells clothing items as well as well as doing sewing for people across the city. The grant helps provide the group with new heavy duty sewing machines, rent for a larger working place, and sewing materials.

The Committee also met other times during 2025 via Zoom, visited the Sewing Collaborative, met in person with the SDOP Committee in Ohio Valley Presbytery, and met via Zoom with SDOP Committees from across the United States.

Notification of grant monies to local (presbytery) SDOP Committees usually comes in March or April. When notification is received, the Committee will pass that information on to the presbytery via the presbytery enewsletter so that groups that meet SDOP criteria may apply for the grant monies.

SDOP Committee serves both independently and as part of the presbytery Mission Committee. We would welcome more members. If you are interested in serving on SDOP Committee, please contact the chair, Rev. Faye Fedlam, at ffedlam@yahoo.com or at 319-212-1205.

Respectfully,
Rev. Faye Fedlam

Mid Kentucky Presbytery Christian Education Committee
Report to Presbytery – February 21, 2026
Kim Tribolet, Chair

Committee members: RE Mr. Galen Zavala, Rev. Gina Meester, Rev. JT Silence,
RE Ms. Sylvette Rivera Pabon, Rev. Al Earley, Rev. Kim Tribolet, Chair

The Christian Education committee has met twice since our last Presbytery meeting.

At our meeting on December 2, 2025 the committee reviewed and celebrated the Presbytery Youth Retreat led by Rev. Katherine Kupar and Rev. Jordan Akin.

Rev. Katherine Kupar wonderfully shared the impact of the retreat in the article below.

Linked In Love - Fall Youth Retreat

On the second weekend of November, 47 youth from the Mid-Kentucky Presbytery gathered to explore what it means to be *Linked in Love* at the Presbytery-wide Fall Youth Retreat. Through energizers, music, keynotes, small groups, and play, friendships were strengthened and faith deepened as sixth through twelfth graders spent the weekend at Cedar Ridge Camp.

Keynotes from Nell Herring, Steve Jester, and Renata DeWees invited the youth to reflect more deeply on what it means for us, as people of faith, to be linked in love. Music led by Jonathan Sutphin enriched our worship and fellowship. Conversations continued in small groups led by Debbie Braaksma, Sarah Hong, Patrick Long, Raine Blanchet, and Renata DeWees.

Some of the weekend's favorite moments included capture the flag, canoeing, soccer, making birthday cards for children at Bellewood, and the Silent Disco(!). The retreat concluded with a meaningful Sunday morning worship service with a homily from Adrian White.

As a special joy, Jordan Akin and I had the opportunity to plan this retreat together. Having grown up together attending youth retreats in Arkansas, it was a full-circle moment to now help create that same space for a new generation!

Through the community of Mid-Kentucky Presbytery - its youth, and the faithful adults who walk alongside them (in addition to those already mentioned, many thanks to Steve, Kelli, Mary, Chuck, and Kim) - it was evident that the Spirit is moving among us.

In a world that can feel divided and uncertain, weekends like this remind us that love still connects us - across generations, across congregations, and across all the ways we show up as the body of Christ. The youth of this Presbytery are not just the church of tomorrow; they are the living, breathing hope of the church today. It is a gift to be together in community, nurturing faith, and having fun!

The committee also discussed and made plans for the upcoming Leadership Development Day, and for future Leadership Development Days. The Presbytery will have two Leadership Development Days in 2026; one before the February Presbytery meeting, and one before the August Presbytery meeting. Beginning in 2027 Leadership Development Day will be before the August Presbytery meeting.

The Christian Education Committee met on January 20 to finalize Leadership Development Day. Please see the list of workshops below.

Addressing Common Sermon-Crafting Issues – Rev. John McClure

Vacation Bible School Together: A Contextual, Collaborative VBS Workshop - Rev.
Katherine Kubar

Chaplains As Pastoral Care Partners - Rev. Annica Gage and Rev. Gina Meester

What is Goodness Grow? - Rev. Bryce Wiebe

Would acquiring a grant assist your congregation in their mission or ministry? - Rev. Mary
Nebelsick

Managing God's Abundance for church financial people - Michael Purinton

**Mid-Kentucky Presbytery
Racial Justice Committee
Committee Report
February 9, 2026**

Prepare by:

Rev. Dr. Perzavia Praylow

Assistant Professor of Historical Theology and Black Church Studies
Louisville Seminary

Summary Report

The Racial Justice Committee met on February 2 to begin active implementation of the Mid-Kentucky Presbytery Anti-Racism Policy approved in February 2025. Grounded in Micah 6:8, the committee affirms that this work is an expression of faithful discipleship-doing justice, loving kindness, and walking humbly with God.

The committee's work is centered in five primary areas: implementing annual anti-racism training, increasing leadership diversity, supporting congregations made up mainly of People of Color, establishing clear accountability and reporting procedures, and expanding engagement across the entire geographic footprint of the Presbytery.

In 2026, the committee will host at least two anti-racism educational events, gather baseline leadership demographic data, and begin preparation for the required two-year policy review in February 2027. The committee also requests that a review of the Anti-Racism Policy be placed on the agenda for the May 18 Stated Presbytery Meeting to assess progress, clarify responsibilities, and strengthen implementation.

February Meeting Date

February 2, 2026

5:00-6:30 p.m. (In Person with Zoom participation)

Attendance

Rev. Candi Cabbage, Mr. Vince Patton, Mr. Doug Welch, Rev. Dr. Perzavia Praylow (Chair), Ms. Sandra Posey (Zoom), Ms. Cordia Pickerill (Zoom)

Purpose

The Racial Justice Committee met to review and begin implementation of the Mid-Kentucky Presbytery Anti-Racism Policy (approved February 22, 2025), adopted in compliance with the Book of Order (G-3.0106). The committee serves as the body responsible for monitoring implementation and measurable progress.

Key Areas of Focus

1. Mandatory Anti-Racism Training

- Annual anti-racism training is required for clergy, staff, and Presbytery members.
- Host at least two anti-racist educational events annually.
- Clarify tracking compliance in coordination with the Stated Clerk.
- Explore structure parallel to boundary training.

2. Leadership Diversity and Representation

- Gather baseline demographic data in 2026.
- Explore leadership development and mentorship pathways.

3. Support for Congregations Made Up Mainly of People of Color

- Identify congregations of color and intercultural congregations.
- Recommend dedicated financial and leadership support.
- Address institutional barriers limiting participation.

4. Accountability and Reporting

- Collaborate with Personnel Committee to establish confidential reporting procedures.
- Develop annual public accountability reporting framework.

5. Community Engagement & Geographic Expansion

- Identify racial justice work outside Louisville.
- Consider Lunch & Learn sessions and town halls.
- Rotate meeting locations following Zoom meetings.

Measurable Policy Outcomes (2026 Priorities)

- Increase representation of People of Color in leadership roles over five years.
- Host a minimum of two anti-racist educational events annually.
- Provide financial support to congregations made up mainly of People of Color.
- Support at least three community-based racial justice initiatives annually.
- Resource and increase the number of congregations adopting and developing anti-racism policies.
- Prepare for the required two-year policy review (February 2027).

Immediate Action Steps (First Quarter 2026)

1. Clarify anti-racism training tracking responsibilities with the Stated Clerk.
2. Schedule two 2026 anti-racism training events.
3. Compile baseline demographic and congregational data.
4. Begin framework for annual accountability reporting.
5. Request formal review of the MKP Anti-Racism Policy at the May 18 Stated Presbytery Meeting.

Upcoming Meetings

- February 16, 2026 (Zoom)
- March 16, 2026 (Zoom)

Meetings will continue on the third Monday of each month.

Church Administration Committee, Presbytery of Mid-Kentucky
Report to the Presbytery - Feb. 21, 2026
Perry Chang, Chair

The Church Administration Committee (CAC) met on Friday Feb. 6, 2026, at 4:00 pm on Zoom. Present: Jenny Edlin (interim stated clerk), Mark Barnes, Perry Chang (chair), Brian Cabbage, Ben Stewart, Sue Wilder

Committee members followed up with an email vote on Friday, Feb. 13.

During the Feb. 6 meeting, Perry Chang offered to serve as the chair for CAC, and the committee agreed to this. CAC discussed changes to the circulating draft of the Standing Rules as well as the process for submitting overtures for GA.

CAC members agree with the recommendation that the Church Administration Committee be eliminated and the committee's responsibilities be shifted to the Permanent Judicial Commission. We're glad that Brian Cabbage has been nominated to the PJC and can bring his experience with CAC matters to that group.

Over the course of the meeting and the email voting, CAC approved recommending for Presbytery's endorsement both overtures that came to us from the Session of Crescent Hill Presbyterian.

ACTION: CAC recommends that the Presbytery of Mid-Kentucky concur with the Presbytery of Redlands overture: "Recognition That Israel Has Violated the International Law Prohibiting Genocide."

ACTION: CAC recommends that the Presbytery of Mid-Kentucky concur with the Presbytery of San Francisco overture: "Peace and Justice through Just and Peaceful Means: Overture on Embargoing Israel."

CAC members will generally split responsibilities during the two hours prior to the Feb. 21 presbytery meeting. Some members will help facilitate the session meeting minutes peer review, while others will help facilitate a Leadership Development Day workshop about the two Israel/Palestine overtures.

Prior to the Feb. 6 meeting, CAC member Kathy Costanzo stepped down from the committee, due to health reasons.

RECOGNITION THAT ISRAEL HAS VIOLATED THE INTERNATIONAL LAW PROHIBITING GENOCIDE RECOMMENDATION:

The Presbytery of the Redwoods overtures the 227th (2026) General Assembly of the Presbyterian Church (U.S.A.) to:

1. Condemn the government of Israel's violation of the UN Convention on the Prevention and Punishment of the Crime of Genocide in the war against Gaza that began in 2023.
2. Encourage Presbyterian lay, ordained members, and the Office of Public Witness to contact members of Congress and the President to urge them to block military sales to Israel until Israel complies with all U.S. laws prohibiting sales of military equipment to countries in violation of international human rights laws, including the prohibition of Genocide.
3. Encourage members of the Presbyterian Church to refrain from buying products made or distributed by Israeli companies until the PC(USA) determines Israel complies with all international human rights laws, including the prohibition of Genocide.
4. Stand against all forms of Antisemitism/Anti-Jewish racism and Islamophobia/Anti-Arab racism, condemning both as pernicious forms of evil, dividing and separating us from our interfaith siblings, and stand with those threatened with any harm that inhibits their full participation in the life and liberty of our communities.
5. Affirm that standing up for basic human rights is not Antisemitism.
6. Encourage our member congregations to preach and teach on this critical issue.
7. Publicize this overture's approval on the PC(USA) webpage, and as practical, in other print or digital formats, and encourage congregations to adopt this resolution, or write and affirm one themselves.

RATIONALE

The United Nations declares genocide is an international crime in 1948.

In 1948, the United Nations General Assembly unanimously adopted the Convention on the Prevention and Punishment of the Crime of Genocide. "Genocide" means any of the following acts committed with intent to destroy, in whole or in part, a national, ethnical, racial or religious group, as such: (a) Killing members of the group; (b) Causing serious bodily or mental harm to members of the group; (c) Deliberately inflicting on the group conditions of life calculated to

bring about its physical destruction in whole or in part; (d) Imposing measures intended to prevent births within the group; (e) Forcibly transferring children of the group to another group.

This definition of Genocide was adopted by the International Criminal Court.

Hamas 2023 attack on Israel

On October 7, 2023, Hamas militias attacked Israeli communities near Gaza's northern border. In ensuing battles 1,195 people were killed, including 816 civilians, and 250 Israeli civilians and soldiers were taken hostage. Hama's action attacking civilians and taking hostages are prohibited by international law and should be condemned.

South Africa petitions the ICJ to rule that Israel's actions in response to the Hamas attack constitute Genocide

The Gaza Strip ('Gaza'), a narrow strip of land approximately 140 square miles, and home to approximately 2.3 million people, is one of the most densely populated places in the world, almost half of whom are children.

The Israeli military response to the Hamas attack was so intense, lethal, indiscriminate, relentless, murderous, and destructive that, only 83 days after it began, the government of South Africa filed papers in the International Court of Justice, claiming that Israel's actions constituted Genocide. South Africa's petition to the court claimed "Israel has engaged in a large-scale military assault by land, air and sea. The Gaza Strip has been subjected by Israel to what has been described as one of the "heaviest conventional bombing campaigns" in the history of modern warfare. By 29 October 2023 alone, it was estimated that 6,000 bombs per week had been dropped on the tiny enclave." The petition contained an extensive description of deaths, damage, food shortages, destruction of hospitals, and the forcible displacement of 80 per cent of the population. The submission asserts that Israel's actions are "genocidal in character, as they are committed with the requisite specific intent ... to destroy Palestinians in Gaza as a part of the broader Palestinian national, racial and ethnic group."

The International Court of Justice orders Israel to stop all genocidal actions

On January 26, 2024, the ICJ ruled it is plausible that Israel is committing Genocide against the Palestinian people and Israel is ordered to stop all genocidal actions including killing members of the protected group, causing them serious bodily or mental harm, and imposing living

conditions intended to destroy the group. On March 24, 2024, the court ordered Israel to take action to ensure food supplies to the Palestinian population without delay.

<https://www.icj-cij.org/node/203447>

Human Rights Watch report concludes Israel is committing Genocide

In a December 19, 2024, 185-page report titled “Extermination and Acts of Genocide – Israel Deliberately Depriving Palestinians in Gaza of Water” Human Rights Watch concluded that, since October 2023, Israeli authorities have deliberately obstructed Palestinians’ access to the adequate amount of water required for survival in the Gaza Strip.

Between October 2023 and September 2024, Israeli authorities’ actions have deprived the majority of the more than 2 million Palestinians living in Gaza of access to even that bare minimum amount of water that the World Health Organization deems necessary for survival.

This has contributed to death and widespread disease. For many in Gaza, much or all the water they have had access to is not suitable for drinking.

Israeli authorities’ and forces’ actions to deprive the population of Gaza of access to water amount to acts of genocide under the Genocide Convention and the Rome Statute of the International Criminal Court.

https://www.hrw.org/sites/default/files/media_2024/12/gaza1224web.pdf

Amnesty International report concludes Israel is committing Genocide

In December 5, 2024, in a well-documented 292-page report titled ‘You Feel Like You Are Subhuman’ --Israel’s Genocide Against Palestinians in Gaza,” Amnesty international concluded Israel is committing genocide in Gaza. It states “Our research reveals that, for months, Israel has persisted in committing genocidal acts, fully aware of the irreparable harm it was inflicting on Palestinians in Gaza. ... Its brutal military offensive has killed more that 42,000 Palestinians, including over 13,300 children, and injured over 97,000 more, by October 7, 2024, many of them in direct or deliberately indiscriminate attacks, often wiping out entire multigenerational families. Israel has imposed conditions of life in Gaza that created a deadly mixture of malnutrition, hunger, and diseases, and exposed Palestinians to a slow, calculated death.”

The report also notes that “Taking into account the pre-existing context of dispossession, apartheid, and unlawful military occupation in which these acts have been committed, we find

one reasonable conclusion: Israel's intent is the physical destruction of the Palestinians in Gaza."

<https://www.amnesty.org/en/documents/mde15/8668/2024/en/>

United Nations Special Rapporteur Report Declares Israel Is Committing Genocide

On October 1, 2024, the UN Special Rapporteur on the situation of human rights in the Palestinian territories occupied stated:

o The violence that Israel has unleashed against the Palestinians post-7 October is not happening in a vacuum, but is part of a long-term intentional, systematic, State-organized forced displacement and replacement of the Palestinians. This trajectory risks causing irreparable prejudice to the very existence of the Palestinian people in Palestine. Member States must intervene now to prevent new atrocities that will further scar human history.

o The Gaza Genocide is a tragedy foretold, and one that risks expanding to other Palestinians under Israeli rule. Since its establishment, Israel has treated the occupied people as a hated encumbrance and threat to be eradicated, subjecting millions of Palestinians, for generations, to everyday indignities, mass killing, mass incarceration, forced displacement, racial segregation and apartheid. Advancing its goal of "Greater Israel" threatens to erase the Indigenous Palestinian population.

o Obscured by false Israeli narratives of a war waged in "self-defense," the genocidal conduct of Israel must be viewed within a broader context, as numerous actions (totality of conduct) jointly targeting the Palestinians as such (totality of a people) across the entire territory where they reside (totality of the land), in furtherance of the political ambitions of Israel for sovereignty over the whole of former Mandatory Palestine.

o Today, the Genocide of the Palestinians appears to be the means to an end: the complete removal or eradication of Palestinians from the land so integral to their identity, and which is illegally and openly coveted by Israel.

<https://www.un.org/unispal/document/genocide-as-colonial-erasure-report-francescaalbanese-01oct24/>

Why Presbyterians must speak out

Presbyterians champion the nonviolent teachings of Jesus, calling for prophetic action against violence, exploitation, and war. To help find solutions to a problem, one must honestly name

the problem. This overture asks the Presbyterian Church (U.S.A.) to acknowledge that Israel is committing Genocide against the Palestinian people so that the Church can work nationally and internationally to find ways to address this problem.

As submitted by the Session of First Presbyterian Church, San Anselmo, California

Peace and Justice through Just and Peaceful Means: Overture on Embargoing Israel

The Presbytery of San Francisco overtures the 227th General Assembly of the PC(USA) to

1. Direct the PC(USA) Stated Clerk and Office of Public Witness to demand the US Congress and the President to enact a full trade embargo on Israel until the United Nations determines the following conditions are met: (a) the Israeli military occupation of Palestinian territory has ended, (b) Israel's apartheid policies are abolished, (c) Israel's illegal separation barrier is demolished, and (d) Palestinian refugees are granted the right to return to their homeland.
2. Encourage Presbyteries, congregations, and individual clergy and laypeople to call upon their Congressmembers and President to impose a full trade embargo on Israel until the United Nations determines the conditions listed above are met.

Rationale:

The PCUSA has long been committed to non-violent solutions to international conflicts, including that between Israel and Palestine. The need for such non-violent solutions are more pressing than ever in contemporary Israel/Palestine in the wake of the deadly attacks by Hamas and its allies on October 7, 2023, which killed more than 1,000 Israelis, and the Israeli response to that attack, which at the time of this writing has killed at least 67,000 Palestinians, including at least 20,000 children.

Before the most recent conflagration of this conflict emerged, Palestinians had for decades been suffering under a brutal Israeli military occupation, a crippling blockade on Gaza, more than seven decades of forced exile, apartheid policies, and a barrier that separated Palestinians not only from Israelis but also from their own land and fellow people.

Each of these impediments to peace has been deemed illegal by the United Nations¹ and condemned by various PC(USA) General Assembly policies.²

¹ On the illegality of the Israeli occupation: <https://www.un.org/unispal/document/ceirpp-legal-study2023/>; on the illegality of the Israeli blockade of Gaza: https://www.ohchr.org/sites/default/files/Documents/Countries/PS/A_71_554_en.pdf; on the illegality of the forced exile of Palestinians: <https://www.un.org/unispal/document/auto-insert-210170/>; on the existence and illegality of Israeli apartheid: <https://www.icj-cij.org/sites/default/files/case-related/186/186-20240719-adv-01-00-en.pdf>; on the illegality of Israel's separation barrier: <https://news.un.org/en/story/2004/07/108912>.

² PC(USA) General Assembly policy on ending the Israeli occupation of Palestinian territory: <https://www.pc-biz.org/search/3179>; GA policy on ending Israel's blockade of the Gaza Strip: <https://www.pc-biz.org/search/3000472>; GA policy on respecting Palestinians' legal right to return to their homeland from exile: <https://www.pc-biz.org/search/3179>; GA policy on Israel's laws, practices, and policies constituting apartheid: <https://www.pc-biz.org/search/3000773>; on relocating the Israeli separation barrier to the 1967 borders: <https://www.pc-biz.org/search/3179>; GA policy on affirming the legitimacy of "the United Nations as an instrument of peacemaking and peacebuilding": <https://www.pc-biz.org/search/3829>.

These conditions have only worsened since October 7, 2023, and there are legitimate fears among Palestinians in the occupied West Bank that what has happened to the people of Gaza—an onslaught that several international human rights organizations, the United Nations Human Rights Council, and a consensus of genocide scholars have identified as a “genocide”—will soon happen to them.³

The cry among our Palestinian siblings for freedom from these conditions has never been greater.

Palestinian civil society, including Palestinian Christians, have long asked the international community in general and the Global Church in particular to pressure our government to enact significant sanctions on Israel until it abides by international law and allows Palestinians to live with equal rights, freedom and dignity.⁴ The PC(USA)’s church partners in the region, too, have asked us to take prophetic steps toward contributing to a just peace in Israel/Palestine, including advocating for economic sanctions against the state of Israel.⁵

As a denomination, we have an opportunity to play a significant role in helping our government use non-violent tactics to help bring about a peaceful resolution to this longstanding conflict. A full economic embargo on Israel would put significant non-violent pressure on the nation-state of Israel to end its unfair and incendiary policies and thus hasten peace, justice, and reconciliation in the Holy Land.

³ <https://www.amnesty.org/en/documents/mde15/8668/2024/en/>;
<https://www.hrw.org/news/2024/12/19/israels-crime-extermination-acts-genocide-gaza>;
https://www.btselem.org/press_releases/20250728_our_genocide;
<https://www.lemkininstitute.com/statements-new-page/statement-on-why-we-call-the-israeli-attack-on-gaza-a-genocide>;
<https://www.ohchr.org/en/press-releases/2025/09/israel-has-committed-genocide-gaza-strip-un-commissi-on-finds>;
<https://www.theguardian.com/world/2025/sep/01/israel-committing-genocide-in-gaza-worlds-top-scholars-on-the-say>.

⁴ <https://www.bdsmovement.net/bds-call>.

⁵ <https://www.kairospalestine.ps/index.php/about-kairos/kairos-palestine-document>.

PERSONNEL POLICIES MANUAL



Mid-Kentucky Presbytery

Revised October 27, 2025

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I. INTRODUCTION

The Church is the creation of Jesus Christ and a vehicle for the Mission of God in the world. Aspiring to be a manifestation of the realm of God, the Church and its service organizations such as the Presbytery have responsibilities to its staff members even as it does to its members, and the work of the Church is more effectively and efficiently done when its staff persons have good working conditions and are provided with a working atmosphere in which they know where they stand, what they can count on and what they may expect under whatever circumstances may arise. As a Presbytery, Mid-Kentucky Presbytery is subject to requirements of the BOOK OF ORDER of the Presbyterian Church (U.S.A.).

Further, the Presbytery understands that its employees are gifted and called to work together in a ministry of Christ. Presbytery aspires to equip and support those who labor in our ministry – both employed and volunteer. The Personnel Committee has prepared, and the Coordinating Commission has approved the following Personnel Policies Manual to be effective as of the time of adoption.

II. EMPLOYMENT

This policy manual has been prepared and is distributed to all staff to set forth general statements of the policies and procedures the Mid-Kentucky Presbytery (“the Presbytery”) presently follows in personnel matters concerning employment and to provide information concerning staff benefits. This policy manual is not part of an employment agreement or contract with any of the Presbytery’s staff, and the Presbytery reserves the right in its sole discretion to alter, amend, waive, or withdraw any of these policies, procedures, and benefits at any time without notice.

All staff members, interns, and field education students are expected to be familiar with and to conform to and follow all Presbytery policies, procedures, and rules and regulations including any behavioral and confidentiality standards identified in this policy manual. Employees, interns, and field education students should read this Manual. If you have questions, review them with the General Presbyter.

Each staff person and intern, except for installed clergy, should remember that he or she is an employee at will. That is, both the Presbytery and the employee have the freedom to choose to end the employment at any time with or without cause. NOTE: Wherever the words “General Presbyter” appear, it is understood to include an Interim General Presbyter or anyone in an “acting” position appointed by the Coordinating Commission.

The employer of all staff is Mid-Kentucky Presbytery. The Presbytery is an equal opportunity employer and maintains a policy of nondiscrimination on the basis of race, color, religion, sex, national origin, age, gender, marital or veteran status, family responsibility, physical appearance, physical or mental disability (that does not render the person, with or without reasonable accommodation, unable to perform the essential duties of the job), or any other reason which is unlawful under any applicable local or federal

statute. The Presbytery, as a religious organization, may give preference in employment to members of the Presbyterian Church (USA).

All new staff members will be subject to criminal background and reference checks.

Harassment on the basis of any of the foregoing characteristics will not be permitted or condoned. Racial, sexual, age-related, or ethnic slurs or insults are wholly inappropriate and violate the Presbytery's equal employment opportunity policy, Antiracism Policy and Anti-Harassment Policy.

Sexual harassment includes unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature on the part of supervisors, employees, and non-employees. Sexual harassment also encompasses conduct of a sexual nature where submission is either expressly or implicitly a term or condition of employment or submission or rejection is used as a basis for affecting an individual's work performance or creating an intimidating, hostile or offensive working environment. Conditions must be strictly avoided that may even be perceived as being of a sexual nature.

Grievance Procedures

These grievance procedures outline a formal complaint process available to employees following attempts to resolve problems with personnel policies through normal supervisory channels. Complaints regarding discrimination and/or harassment are given special handling as detailed in a separate section of this manual.

The General Presbyter is responsible for the implementation and administration of the policies and procedures provided in this manual. In the event that difficulties in interpretation or application should arise, the Personnel Committee shall resolve them. These policies will be reviewed as needed, at a minimum of once every three years, by the Personnel Committee. Revisions will be submitted for approval to the Coordinating Commission.

If at any time an employee feels unfairly or inappropriately treated or is dissatisfied with a decision of the General Presbyter in administering personnel policies, the employee may present a grievance in writing to the General Presbyter. The General Presbyter may choose to subsequently meet with the aggrieved employee to fully understand the issue. The General Presbyter will reply to the grievance in writing within 30 days and also may choose to discuss his/her decision with the employee who submitted the grievance.

If an initial grievance is not satisfactorily resolved, the employee then may submit the complaint in writing to the Chair of the Personnel Committee. The Chair will prepare a reply within 30 days following the next Committee meeting and any required investigation or consultation. If necessary or prudent, the Chair may call a special meeting of the Personnel Committee. At this point in the process, the employee may, at the Chairperson's request, meet with the Personnel Committee at its next meeting to discuss the grievance. The Personnel Committee shall make a final determination on the issue raised.

From time to time, special problems or issues may arise which are not directly addressed by the policies in this manual. When this occurs, the General Presbyter should use considered judgment and the past deliberation of the Personnel Committee to respond consistent with the overall spirit and intent of these policies.

A. Employment Categories: Most Mid-Kentucky staff persons will fall under all three of these employment categories in various situations.

1. Criteria established by the Fair Labor Standards Act define positions as exempt or non-exempt.

- a. Exempt (compensated on the basis of an annual salary) Persons employed in exempt positions are not required to be paid overtime for work performed beyond 40 hours in a work week.
- b. Non-exempt (compensated on the basis of an hourly wage) - Persons employed in non-exempt positions who are required to be paid for overtime at the rate of time and one-half their regular rate of pay for all hours worked beyond 40 hours in a workweek.

2. Criteria Based on Employment Provisions

- a. Full-Time Staff Persons are those who are hired to work a full 32 hours per week.
- b. Part-Time Staff Persons are those who are employed to work less than 32 hours per week. If they are not temporary and are employed at least 20 hours per week they are eligible for benefits contained in this manual on a prorated basis. If they are later placed on a fulltime basis, prorated credit will be given from the first day of parttime employment for sick leave and vacation benefits.
- c. Temporary Staff Persons are those who are hired to work full or part-time with the understanding that their employment is for a specific limited period of time with the further understanding that even during this period of time, their employment may be terminated at any time with or without cause. These staff are not eligible for staff benefits, regardless of the number of hours they work per week.

3. Criteria Established by the PCUSA

- a. Installed Teaching Elders are ordained ministers of the Presbyterian Church (USA) who are called and installed under the oversight of the Presbytery's Commission on Ministry with negotiated terms of call.

- b. Other Teaching Elders or non-PC-USA ordained ministers that may be hired by the Presbytery.

B. Position Descriptions

A written position description, subject to periodic review and change, shall be provided for all positions. The position description outlines the concept and objectives of the position and defines the specifics of responsibility and authority but may not be all-inclusive.

C. Recruitment and Selection

All staff shall be recruited in accordance with the provisions of the constitution of the Presbyterian Church (U.S.A.) and the Affirmative Action Program of the Presbytery. Non-exempt positions shall be advertised and appointed by the General Presbyter and the Coordinating Commission. Positions which would provide lateral movement, or would constitute a promotion, may be filled by current nonexempt staff who wish to apply for consideration.

- D. Teaching Elder on staff will be approved by vote of the Presbytery or COM.

E. Letter of Employment

All staff shall be provided with a letter of employment or a written contract which clearly identifies the position, the salary, the starting date, the staff person's supervisor(s), and other pertinent conditions of employment. Employment will not become effective until the individual returns a signed copy to the General Presbyter. F. Orientation Period

The first three months of employment of non-exempt personnel are normally considered an orientation period. Following a review at the completion of that time period, the staff person will be advised of his/her continuing status or, in the case of an unsatisfactory review, may be allowed an additional, employer defined period for improvement or the option of resigning without prejudice. The Presbytery reserves the right to terminate the individual at any time during the three-month period with or without cause.

G. Work Hours

Work hours support the mission of the Presbytery. Regular working hours are from 8:30 a.m. to 5:00 p.m., with one hour for lunch. Flex-time is permitted, with the approval of the General Presbyter. Ordinarily, the work week is five days a week with two days off per week, unless scheduled differently by the General Presbyter. Staff may be expected to work an evening or weekend as necessary to support the Presbytery's mission. Non-exempt staff will be granted compensatory time within the pay period. Exempt staff are expected to manage self-care.

- H. Holidays - The Presbytery will observe the following paid holidays each year

New Year's Day
Martin Luther King's Birthday
Good Friday

Memorial Day
Juneteenth
Independence Day
Labor Day
Thanksgiving Day
Thanksgiving Friday
Christmas Eve
Christmas
New Year's Eve

On occasion a weekend holiday will be observed at a different time in the year altogether as recommended by the General Presbyter and approved by the Personnel Committee. If a staff member is required to work on a holiday, he/she will receive a substitute day off.

I. Board of Pensions Employee Assistance Program

Mid-Kentucky Presbytery views alcoholism, drug and substance dependency as illnesses that should be treated. The Board of Pensions offers employee assistance for mental health and substance abuse dependency through the Response and Assist Programs.

The Board of Pensions program applies to all staff members of Mid-Kentucky Presbytery. Information on this program can be obtained directly from the Board of Pensions, or through the General Presbyter.

J. Unemployment Compensation

Mid-Kentucky Presbytery, as a non-profit organization, does not participate in unemployment insurance programs.

K. Worker's Compensation

All employees shall be covered by the Worker's Compensation Law of the State of Kentucky.

L. Housing Allowance

The Internal Revenue Code provides that a teaching elder can, for tax purposes, exclude from any gross income any allowance paid as part of his/her compensation to the extent that he/she used it for renting or providing a home. In order to satisfy

the requirement of the Internal Revenue Service relative to the Housing allowance for ordained ministers, it is understood that a portion of salary may be designated for housing. This amount shall be approved by the Commission on Ministry acting in this regard on behalf of the Presbytery.

If the amount which is designated for housing allowance is not fully used for housing, it is the recipient's responsibility to report the balance to the Internal Revenue Service as taxable income.

M. Moving Expenses

Whenever an exempt staff person is required to move his/her place of residence in order to carry out the duties of his/her Presbytery position due to new employment or a transfer, the Presbytery will pay reasonable moving expenses. Staff are asked to provide three estimates. These costs will be negotiated within the terms of the staff person's employment.

Transportation expenses for the staff person and family will be paid to the new location by air (coach fare), rail or automobile, or some reasonable combination thereof. In the event that travel is by automobile, reimbursement shall be made at the rate currently being paid by the Presbytery for work-related travel and shall cover one automobile with mileage computed by the most direct route.

House hunting expenses (transportation, lodging, and meals) will be paid to the transfer site for the staff person and spouse for one round trip covering a period not to exceed three days in addition to travel time. In unusual circumstances additional time may be made available upon authorization by the General Presbyter.

N. Voluntary Benefits

Voluntary Medical, Death and Disability, Dental, Pension and Retirement Savings Accounts are provided under the Mid-Kentucky Presbytery Employee Dues-Share Plan with Health Flexible Spending Arrangement which was established to provide for the payment of Medical Plan dues or health insurance premiums and the reimbursement of certain eligible Healthcare Expenses of the eligible employees of Mid-Kentucky Presbytery Presbyterian Church (U.S.A.)] See Appendix Three of this Manual.

III. SALARY ADMINISTRATION

The Presbytery is committed to salary administration principles which will provide fair pay for the work performed.

A. Paydays

The Presbytery issues payroll checks during the last week of the month.

B. Deductions

With the exception of Social Security and Federal, State and Local Taxes, ordained clergy are included in all other policies which apply to Mid-Kentucky staff.

1. Social Security

All Mid-Kentucky staff persons are covered by Social Security. The staff person's share of the tax is withheld from the wages of non-clergy staff.

- a. Clergy - In accordance with the Social Security Administration and Church policy, all ordained clergy are considered self-employed persons engaged in the exercise of their ministry and are not subject to withholding for certain taxes. The Presbytery does not pay the employer's portion of Social Security for ordained clergy. However, ordained clergy will be reimbursed by the Presbytery for this amount (7.65%). Ordained clergy are responsible for paying their own self-employment tax (SECA).
- b. Non-clergy - The presbytery pays one half of FICA (Social Security and Medicare taxes) for all non-clergy staff. An equal amount is paid by the staff person and is withheld from the staff person's pay.

2. Federal, State and Local Taxes

- a. Clergy - Clergy are not required to have taxes withheld from their salary. Taxes are withheld for clergy only at their request. Clergy are responsible for their own withholding taxes.
- b. Non-clergy - All applicable Federal, State, and local (county) taxes will be withheld from pay based upon the exemption claim forms which are completed at the time of employment. Exemptions may be changed at any time, provided the exemptions claimed do not exceed the number to which a staff person is legally entitled.

3. Voluntary Benefits Provided through the Board of Pensions

The Board of Pensions PC (USA) provides a pension plan, major medical insurance, death and disability insurance, and a retirement savings plan

Complete details can be obtained from the Board of Pensions.

C. Adjustment of Salary Scales

Salary scales for exempt and non-exempt staff will be reviewed at least once a year by the Personnel Committee.

4. Salary Review and Increments

Cost of living salary adjustments, if any, will be determined annually by the Presbytery (for PCUSA clergy), the Coordinating Commission (for exempt positions) or by the Personnel Committee (for non-exempt positions).

A salary review will be made whenever any changes in duties or relationship call for a re-evaluation of the position.

- a. Exempt Staff: Review will be conducted by the Personnel Committee which makes its recommendation to Presbytery (for PCUSA clergy) or the Coordinating Commission (for other exempt positions) for action.
- b. Non-Exempt Staff: Review will be made by the General Presbyter and recommended to the Personnel Committee for action.

5. Merit Increases

Merit salary increases may be granted according to the following criteria:

- a. Non-exempt Staff: Upon the recommendation of the General Presbyter to the Personnel Committee for action.
- b. Exempt Staff: Changes in compensation for exempt staff persons must be approved by Presbytery (for PCUSA clergy) or the Coordinating Commission (for other exempt positions) before implementation.

IV. PERFORMANCE REVIEWS

Annual Review and Evaluation of All Staff: The Personnel Committee of the Presbytery arranges for the conducting of annual reviews of core Presbytery staff. A member of the Personnel Committee will participate in the every-other-year reviews of contract staff who report to ministry specific commissions or committees (e.g., UKirk, Preston Highway, Goodness Grows, and other initiatives or ministries as defined or established.). The Commission or Committee will perform the review in the odd-numbered years with a summary forwarded to the presbytery's Personnel Committee and performance reviews will be conducted by members of the Committee plus one member of the presbytery's Personnel Committee in the even-numbered years.

V. LEAVE

A. Annual (Vacation) Leave

A vacation with pay is provided for eligible staff persons for rest, refreshment, and relaxation. Staff persons are encouraged to take accumulated annual (vacation) leave in the year in which it is earned. Permission must be obtained from the General Presbyter to roll vacation time into the following year.

Leave is earned at the monthly accrual rate, at the end of each calendar month worked. Ordinarily, vacation leave may not be used before it has been accrued. Under certain circumstances, at the sole discretion of the General Presbyter, an exception may be made.

When employment is terminated, either voluntarily or involuntarily, staff persons will be paid for any unused, accumulated annual leave.

1. Non-Exempt Staff

Non-exempt full-time staff shall accrue annual (vacation) leave as follows:

Years of Service	Days of Leave
During first year	as accrued
During years 2-4	two weeks
During years 5-9	three weeks
During years 10 and thereafter	four weeks

During the first year of service, annual leave days are accrued one per each full calendar month after the completion of the three-month orientation period. Non-exempt part-time staff who are eligible shall accrue prorated annual (vacation) leave based on the regular days/hours worked and the above delineated schedule. Rates of vacation accrual are adjusted on an annual basis.

2. Exempt Staff

Exempt staff shall be entitled to four weeks of annual (vacation) leave each year. During the first year of service, annual leave days are accrued two per month, for each full calendar month, to a maximum of four weeks.

B. Sick Leave

Sick leave is defined as time off required by an employee due to his or her own illness or injury, the illness or injury of a dependent, his or her own medical or dental treatment or the medical or dental treatment of a dependent. Sick leave is not to be used as additional vacation time. Abuse of sick leave is grounds for disciplinary action, up to and including discharge from employment.

1. Exempt and Non-Exempt

Full-time staff persons are entitled to 10 working days of paid sick leave for each calendar year. At the time of termination of employment (either voluntary or involuntary), a staff person shall have no claim for pay in lieu of unused sick leave.

2. Part-time Staff Persons

The amount of sick leave shall be pro-rated based on the regular days worked up to 5 days per year.

If an employee uses more than the sick leave accrued and is not eligible for and able to apply either unpaid family leave or unpaid medical leave to his or her absence from employment, the employee will apply the time off to accrued vacation. If accrued vacation is unavailable, the employee will take leave without pay. The Presbytery reserves the right to request a physician's certificate or other proof of illness from an employee for an absence of three consecutive days or more. The General Presbyter will review extenuating circumstances.

C. Study Leave

All staff are encouraged to take advantage of opportunities for continuing education through seminars, classes or other events which would directly enhance their job performance.

The specific events, the amount of time, the timing, and the availability of funds shall be determined by consultation between the staff person and the General Presbyter.

1. Study Leave for Exempt Staff

- a. All exempt staff shall be granted study leave of at least two weeks per year. The Personnel Committee may approve in advance additional time at its sole discretion.
- b. A minimum study leave allowance shall be provided each year in the same amount as that provided in the Presbytery-approved Compensation and Benefits Policy for Pastors and Associates. The Personnel Committee may grant additional funds.
- c. Study leave time and allowance may be accumulated to a maximum of six weeks with approval of the Personnel Committee.
- d. Study leave for the first year of employment is pro-rated based on employment date. Thereafter, study leave is granted based on calendar year.

2. Study Leave for Non-Exempt Staff

Non-exempt staff may be granted study leave on certain conditions as approved by the General Presbyter. Both time and funds shall be provided.

D. Sabbatical Leave for Exempt Staff

After six years of continuous service on the staff of the Presbytery, a sabbatical leave shall be provided at full pay, but without additional allowance for expenses.

The recommended length of sabbatical leave is three months. Up to a total of four weeks of accrued vacation time and/or study leave may be added to the sabbatical leave with prior approval of the Personnel Committee and in conformance with the Commission on Ministry policies. Specific information concerning Sabbatical Leave is available in the Commission on Ministry Sabbatical Guidelines policy.

E. Leave of Absence with Pay

Leaves of absence, with pay, are provided for exempt and non-exempt staff under the following circumstances with approval by the General Presbyter. Leave time will be prorated for eligible part-time and temporary staff based on usual days worked.

1. For a regular training period of the U.S. Armed Forces (up to two weeks annually)
2. For jury duty (as required)
3. For marriage of a staff person who has been employed by the Presbytery for 90 days or longer (up to three days)
4. For personal or family emergencies which cannot be handled outside of regular working hours (up to three days annually)
5. For a death in the immediate family (up to three days)

When possible, requests for such leave should be made well in advance, initiating with the General Presbyter. In general, such leave, when approved, does not affect the amount or use of the staff person's earned Annual Leave. When a staff person receives compensation for U.S. Armed Forces training duty, his/her wages from the Presbytery for the same period will be reduced by the amount of that compensation.

F. Leave of Absence without Pay

Leaves of absence without pay are provided under certain extenuating conditions with approval of the General Presbyter in consultation with the Personnel Committee.

G. Family Leave

Family leave may be granted to a staff person who has had at least one year of continuous employment by the Presbytery, for the period immediately preceding and following the arrival (birth, adoption, or guardianship) of a child:

1. The staff person should apply for the leave at least one month prior to the beginning of the leave, specifying the amount of leave time desired.

2. The leave can be for up to six months at the sole discretion of the General Presbyter. The paid portion should not exceed 13 weeks. The leave may be extended through the use of accrued vacation and sick leave or may be without pay for a period of time not to exceed 6 months total. The leave may include a period in advance of the expected arrival of the child and leave time may be taken after the child has arrived. See the Parental Leave Policy from the Commission on Ministry.
3. Benefit coverage (except vacation and sick leave accrual) and service credit will continue during the entire leave. Noncontributory health insurance will continue to be provided by the Presbytery. Contributory coverages will only continue, provided the employee makes direct payments.
4. If both parents are employed by the Presbytery, only one family leave can be granted. However, leave may be shared by the two parents.
5. Upon return to duty, every effort will be made to place the staff person in an equivalent position if it is not possible to hold open the identical position.
6. Any cost-of-living adjustment to salary for which the staff person may become eligible in the course of the leave will be effective on return to employment.

H. Disability Leave

Disability leave is considered to be temporary separation due to physical or mental inability to function on the job. The decision to grant disability leave shall be made by the Personnel Committee in consultation with the General Presbyter. It shall be based upon the recommendation of a physician(s). During the first three months, the staff person will receive full salary and if applicable, housing. After three months, all disability coverage must be arranged through the Board of Pensions. After six months, the staff person must return to work, retire, or terminate employment without further compensation. Any disability coverage from the Board of Pensions continues at its determination.

VI. CONDUCT

Mid-Kentucky Presbytery is the professional office and headquarters for Presbyterian churches in the mid-Kentucky area. Presbytery staff persons are, in effect, representing the Presbytery and are therefore expected to reflect this in their personal dress and behavior.

In the course of performing their job duties, the Presbytery's employees may have access to highly sensitive and confidential or proprietary business information. All employees must pledge their best efforts and diligence to protect such information.

At no time will an employee disclose, directly or indirectly, confidential, or proprietary information regarding the business of the Presbytery. This shall include but not be limited

to business and personnel policies, compensation and benefits, data, financial information, mailing lists, telephone directories, or rosters or biographical employee information.

In addition, much information of a personal and confidential nature relating to clergy is necessarily on file in the offices. All such information is strictly confidential; no staff person is to confirm, deny, or discuss anything pertaining to these confidential records. Failure to comply could involve the Presbytery in civil court and is grounds for dismissal of the staff person(s) responsible.

The Presbytery of Mid Kentucky uses diverse methods of communication in support of its mission. While means of sharing information are always evolving the fundamental goal is furthering Presbytery mission through interpretation, dialogue, and encouragement of participation.

The Mid Kentucky Presbytery will facilitate communication among members and groups within the Presbytery, from leadership bodies to the Presbytery at large, and from the Presbytery to the community/world.

Presbytery staff may initiate appropriate communication by phone, mail, email, website, and other avenues. Statements to the press and media will be issued by staff on behalf of Presbytery, under the direction of the General Presbyter

An employee who terminates his or her employment with the Presbytery may not copy or subsequently use or disclose, directly or indirectly, any confidential or proprietary information acquired during his or her employment. [All documents and other materials relating, directly or indirectly, to any confidential or proprietary information that is used, prepared, or learned by employees during their employment with the Presbytery are, and shall remain, the sole and exclusive property of the Presbytery, and must be returned (together with any copies that may have been made) at the termination of employment.]

A. Subpoenas or other formal requests for information about the business or activities of the Presbytery must immediately be directed to the General Presbyter. Except as otherwise provided by law, employees may not respond to any such subpoenas or requests without the express written authorization of the General Presbyter. An employee who discloses confidential and proprietary information in violation of the policy will be subject to disciplinary action, up to and including termination of employment, even if the employee does not actually benefit from the disclosure.

B. Privacy Guidelines

All personnel and employment information shall be kept secure, and access thereto shall be controlled. Data in an individual's personnel file shall be released outside the Courts of the Church only under court order or subpoena or when the person has given written consent. When such information is released as a result of a court order or subpoena, the staff person shall be notified prior to the release of the information.

All staff persons have the right to review their own individual files during regular office hours.

C. Sexual Misconduct

All staff persons are subject to Mid-Kentucky Presbytery's Sexual Misconduct Policy and the Presbytery Ethics Policy.

VII. TERMINATION AND SEPARATION

Presbytery seeks to create a work culture in keeping with its mission and thereby holds its employees to a high standard of behavior as the employees represent the Church in their interactions on behalf of the Presbytery. When employees fail to meet that standard, employment may be terminated. All conditions for separation for installed clergy shall be compatible with the provisions of the Book of Order. All matters regarding staff separation for exempt and non-exempt staff shall be documented in writing by the General Presbyter with copies to the Personnel Committee. The reasons for termination and/or resignation shall be furnished in detail. All records regarding the proposed discharge of a Presbytery staff person shall be treated with strict confidentiality.

Separation shall be without discrimination based on race, color, sex, national origin, age, disability, marital status, gender identity, sexual orientation, ordination status, or appearance.

A. Separation - Exempt Staff

1. Resignation

Voluntary separation (resignation) may take place after written notice to the General Presbyter with copies to the Personnel Committee. The staff person is requested to give at least one month's notice in writing. Resigning staff persons will be paid the cash equivalent of their unused earned annual leave as of the official date of separation. No payment will be made for unused sick, study, or sabbatical leave.

2. Reorganization or Reduction in Force

Separation because of the discontinuance of a project, reorganization reduction in budget or personnel, or for other circumstances arising out of no fault of the staff person, is at the sole discretion of the Presbytery. The Commission on Ministry is authorized to act on the Presbytery's behalf upon Coordinating Commission recommendation in regard to PCUSA clergy in exempt positions. The Coordinating Commission is authorized to act on the Presbytery's behalf for all other exempt staff. Written notice of such separation will come from the Presbytery Coordinating Commission after consultation with the Personnel Committee. Six months' notice or pay in lieu of notice will be given. Should re-employment by the Presbytery

take place before the expiration of the notice period, salary payment for the terminated position will continue only to the actual date when reemployment is achieved.

3. Suspension

The General Presbyter may order suspension of a staff person (with pay) after obtaining concurrence by the Personnel Committee Chair.

As soon as feasible following the notice of suspension, an investigation of the facts that led to the suspension shall be conducted under the aegis of the Personnel Committee. The Personnel Committee shall notify the suspended minister of Word and Sacrament of the right to appear before the Presbytery Commission on Ministry or representative thereof, with or without advocate, in order to provide the Coordinating Commission with facts and to defend his/her position.

Within three weeks of the original date of suspension, the Presbytery Commission on Ministry shall issue a decision either extending the suspension, reinstating the suspended person, or terminating the suspended person.

4. Discharge for Unsatisfactory Performance

Whenever the Personnel Committee determines that a staff person is not performing in a satisfactory manner, the Committee shall meet with the staff person and the General Presbyter to discuss ways to improve performance. If it is deemed appropriate, the Committee shall send a letter to the staff person, specifying the dates of a probationary period not to exceed three months, with copies to the General Presbyter indicating what was communicated to the staff person at the meeting.

At the end of the probationary period, the Personnel Committee shall conduct an interview with the staff person and the General Presbyter. If the performance is still at an unsatisfactory level, the Committee may recommend separation. For installed staff, this recommendation shall be conveyed to Commission on Ministry for final decision subject to concurrence by the Presbytery through its Commission on Ministry. For exempt staff who is non-installed clergy the termination date may be effective on the date of the interview, and this discussion constitutes notice of termination. For non-installed exempt staff, this recommendation shall be conveyed to the Commission on Ministry for final decision and does not depend upon the concurrence by the Presbytery.

Salary and benefit continuation may be negotiated but shall not exceed six months, or one month per year of employment, whichever is less, and the

cash equivalent of all unused earned annual leave. Study, sick or sabbatical leave will not be granted as part of a severance agreement.

5. Discharge for Other Causes

Separation for other causes shall include, but is not limited to the list outlined below in Section C, Discharge for Other Causes :

- a. Any conduct that may be inconsistent with the best interests of the Presbytery or any of its employees.

The Presbytery reserves the right to discharge any employee without notice if, in the judgment of the General Presbyter or Personnel Committee, the quality or efficiency of the Presbytery's business is being impaired.

Separation may be affected by the General Presbyter with concurrence of the Personnel Committee and Coordinating Commission. Presbytery's concurrence through the Commission on Ministry is required when the person is installed clergy. No severance pay, or payment for unused study leave or sabbatical leave will be allowed. In all instances, such cause must be clearly documented

B. Separation - Non-Exempt Staff

An employee's relationship with the Presbytery is a result of the employee's voluntary decision to seek employment with the Presbytery. The Personnel Committee of the Presbytery is authorized to make binding decisions on matters involving non-exempt staff on behalf of the presbytery. No employee is employed for any specific term or duration or pursuant to any contract of employment. The employee has the right to sever the employment relationship with the Presbytery at any time and for any reason. Similarly, the employment of an employee can be terminated at the discretion of the Presbytery with or without cause at any time. The Presbytery has established certain rules and regulations for the guidance of employees. To prevent any misunderstanding, violations of the Presbytery's rules may, at the exclusive discretion of the Presbytery, result in disciplinary action ranging from a warning to employment termination. The Presbytery recognizes the following forms of termination:

1. Resignation

The Presbytery Personnel Committee shall accept, without prejudice, any written notice of resignation submitted by a staff person for any stated reason. Two weeks' advance notice is requested to complete separation procedures. Resigning staff persons will be paid the cash equivalent of their unused and accrued annual leave as of the official date of separation. The staff person will not be paid for accumulated, unused sick leave.

2. Reorganization or Reduction in Force

If termination is caused by reorganization or a position being abolished, the Presbytery Personnel Committee shall give the staff person, if possible, a separation notice of at least three weeks and shall pay the staff person unused, accrued leave plus severance pay. Under the circumstances, Severance pay shall amount to one week of salary for each full year of service up to a maximum of twelve weeks.

3. Discharge

Discharge is a termination initiated by the Presbytery Personnel Committee in which the employee is not eligible for rehire.

4. Discharge for Other Causes

Separation for other causes shall include, but is not limited to the list outlined below in Section C1, Discharge for Other Causes :

5. Discharge for Other Causes

Separation for other causes shall include but is not limited to the list outlined below in Section C, Discharge for Other Causes .

C. Discharge for Other Causes – Exempt and Non-Exempt

- a. Reporting to work or carrying out any of the duties of employment with illegal drugs in your body, under the influence of alcohol or under influences of prescription drugs that have been abused.
- b. Theft, misappropriation, or unauthorized removal of the Presbytery's or another employee's property.
- c. Willful misconduct or conduct which might endanger any other person.
- d. Immoral or indecent conduct.
- e. Physical violence, threats of violence, or provocation of violence, including assault or battery, or insulting, abusive, obscene, or intimidating language.
- f. Unauthorized possession of firearms or other dangerous weapons during working hours or on the Presbytery's premises.
- g. Violation of the Presbytery's harassment policies and or anti-racism policy.

- h. Failure to cooperate with or giving false or misleading information in an official investigation.
- i. Gambling during working hours or on the Presbytery's premises.
- j. Falsification of employment information, academic records, or other credentials upon which the decision to employ was based, or of time records, including falsification of the employee's own or another employee's time records or any record upon which an action of the Presbytery is based.
- k. Willful misuse, damage or destruction of the Presbytery property, supplies, equipment, etc.
- l. Malicious gossip, interfering with another employee on the job or willfully restricting work production or encouraging others to do the same.
- m. Habitual or excessive absenteeism or tardiness.
- n. Absence or leaving work area or Presbytery premises without reporting to the General Presbyter or failure to submit a doctor's statement after absence of 3 consecutive days or more due to illness or injury.
- o. Failure to perform duties as assigned.
- p. Insubordination
- q. Loafing or sleeping on the job.
- r. Failure to observe time limits for breaks and lunch periods.
- s. Violation of the smoking policy.
- t. Use of Presbytery time for personal business.
- u. Failure to adhere to the rules of operation and conduct established by the Presbytery, including, but not limited to those employment policies that may be established from time to time.
- v. Any other conduct that may be inconsistent with the best interests of Presbytery or any of its employees.

The above list is not intended to be all-inclusive. The Presbytery reserves the right to discharge any employee without notice on other grounds if, in the judgment of the General Presbyter or Personnel Committee, the quality or efficiency of the Presbytery's business is being impaired.

D. Separation Clearance Procedures

Employees desiring to terminate their employment with the Presbytery are requested to give at least two weeks' notice, in writing, to the General Presbyter.

It is necessary to complete the entire separation clearance procedure which has been established to ensure all Presbytery property has been returned and all obligations are fulfilled before an employee's final paycheck is released. Property may include but is not limited to Presbytery keys, equipment, name tag/badge, charge card, password, notecards, stationary and printed documents.

On the employee's last day, the General Presbyter or representative of the Personnel Committee will conduct an exit interview. The employee will be informed of the rights to continue medical insurance with the Presbytery under COBRA. At that time, the employee may make any comments regarding their job or their supervisor or the Presbytery in general. The employees' comments, based on their firsthand experience, can be extremely helpful and to the extent possible will be kept confidential. As noted above, during or prior to the exit interview, the employee is required to return all keys and Presbytery property.

All employees are entitled to payment for hours worked and any accrued and unused vacation. The Presbytery does not pay for accumulated, unused sick leave.

E. Release of Employee Information

Absent specific written authorization, the Presbytery will release only information concerning an employee's dates of employment and job title. Requests for other information will be honored only if accompanied by the employee's written authorization to release such information that also releases the Presbytery from liability. All requests for employee information should be referred to the General Presbyter to assure that the appropriate releases are signed and only documented information is released.

VIII. MANAGEMENT POLICIES

Non-exempt staff persons are generally responsible to the General Presbyter. At any time, an individual may ask to see the General Presbyter as well as request an opportunity to meet with the Personnel Committee.

A. Safety

Presbytery staff persons are directed to alert the General Presbyter to any situations that present safety hazards. Should an accident occur during working hours, please report it immediately. Minimum first aid supplies are available. All possible precautions should be taken to avoid creating dangerous work situations.

Staff persons are reminded to learn where the fire extinguishers are located as well as to become familiar with the closest exits in case of emergency.

B. Personal Use of Office Equipment

Use of Presbytery office equipment for personal needs is permitted within reasonable limits, and in the case of copying machines, with the payment of the charge as determined by the General Presbyter. Use of the postage metering machine for personal mail is regulated by the U.S. Post Office and is not authorized.

C. Computer Security

The Presbytery operates a computer system that contains virtually all the information necessary for the business of the Presbytery.

It is vitally important that this computer system be “up and running” at all times. Since portable storage devices from outside sources may contain computer viruses that have the capability of destroying all or a significant part of the information stored in the computer, only those portable devices that have been screened in advance may be placed on the system.

D. Reproduction of Software

According to U.S. copyright law, illegal reproduction of software can be subject to civil damages and criminal penalties, including fines and imprisonment. The Presbytery does not condone the illegal duplication, acquisition, or use of software. Staff persons who make, acquire, or use unauthorized copies of computer software shall be disciplined as appropriate under the circumstances. Such discipline may include discharge from employment.

E. Internet Access

Access to the worldwide web (www) and e-mail should not be used for excessive personal or other non-business-related communication or activities. The employer has the right to monitor email and computer files.

F. E-mail, Voice Mail and Social Media

The contents of any employee’s Presbytery provided computer as well as messages on Presbytery voice mail are the sole property of the Presbytery. The Presbytery may override any individual passwords and/or codes or require employees to disclose any passwords and/or codes to facilitate access. E-mail and voice mail are intended to be used for business purposes only and any other use by any employee may subject the employee to discipline up to and including termination. Additionally, downloading, distributing, or sending obscene materials is strictly prohibited and will result in disciplinary action, up to and including termination. Policies regarding courtesy, solicitation, and harassment all apply to use of e-mail

and voice mail. Employees should not expect that e-mail or voice mail is confidential or private; employees should not attempt to use another employee's email or voice mail without their permission.

Any communication via e-mail, voice mail or work and personnel social media that may constitute verbal abuse, slander, or defamation or may be considered harassing, vulgar, obscene, or threatening is prohibited.

G. Service on Presbytery Committees

Exempt and non-exempt staff members may be asked to serve as ex-officio resource staff to one or more Presbytery committees. Staff members may not serve as active members of any Presbytery committees.

H. Policy for Snow and/or Inclement Weather

In general, the Presbytery will follow the policy implemented by Jefferson County Public Schools.

I. Smoking Policy

The Mid-Kentucky Presbytery office is a smoke free environment. Smoking is not permitted anywhere in the office.

J. Substance Free Workplace

The Presbytery has a responsibility to provide a safe environment for its staff members of the general public and to promote the safe performance of duties by its staff when outside Presbytery premises. The Presbytery is committed to establishing and maintaining a substance free workplace. The abuse of alcohol or prescription drugs and the use of illegal drugs on the Presbytery property or while carrying out the work of the Presbytery will not be tolerated.

Under no circumstances shall any employee report for duty or carry out any of the responsibilities of employment with the Presbytery while he, she or their has any illegal drug in his, her or their system or is impaired by any prescription drug or alcohol. Employees are prohibited from the unauthorized manufacture, use, possession, transfer distribution, or sale of alcohol or controlled substances at any time on the Presbytery's premises or while carrying out the duties of their employment with the Presbytery. Employees are similarly prohibited from the misuse or abuse of prescription drugs. Except as may otherwise be required by applicable local or federal law concerning persons with an illness, disability, or handicap, violation of this policy will result in disciplinary action up to and including immediate discharge from employment.

Mid-Kentucky Presbytery, Presbyterian Church (U.S.A.)]

**Section 125 Employee Dues-Share Plan
with Health Flexible Spending Arrangements**

(describing pre-tax dues contributions and healthcare expense reimbursement benefits
available to employees)

Effective _____

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INTRODUCTION

The Mid-Kentucky Presbytery Employee Dues-Share Plan with Health Flexible Spending Arrangement (the “Plan”) was established to provide for the payment of Medical Plan dues or health insurance premiums and the reimbursement of certain eligible Healthcare Expenses of the eligible employees of Mid-Kentucky Presbytery Presbyterian Church (U.S.A.)] (“Employer”). This document constitutes the Plan, effective as of _January 1, 2017 _____.

This Plan provides for the payment of an employee’s allowable share of the Medical Plan dues for family coverage or premiums for other employer health care coverage and the reimbursement of eligible Healthcare Expenses.

Employer reserves the rights to alter, amend, modify, or terminate the Plan, in whole or in part, at any time for any reason in a manner consistent with the provisions of Article VII.

This Plan is sponsored by a church organization and is intended to be a church plan as defined in section 414(e) of the Internal Revenue Code, as amended (“Code”), that has not made an election under section 410(d) of the Code and is therefore exempt from the requirements of the Employment Retirement Income Security Act of 1974 otherwise applicable to such plans.

This Plan is intended to qualify as an “accident and health plan” within the meaning of section 105(e) of the Code and any other pertinent laws or regulations, so that the benefits provided under the Plan shall be eligible for exclusion from each Eligible Employee’s income for federal income tax purposes under section 105(b) of the Code. The provisions of this Plan shall be interpreted in accordance with that intent.

As required by federal law, the marital status of an employee under this Plan must be determined by federal law, not state law. As a result, while a covered partner as defined under the Board’s Benefits Plan may be entitled to coverage under those plans, only a spouse of an Eligible Employee as defined under Federal law will qualify for benefits as a spouse under this Plan unless the covered partner qualifies as a dependent under Section 152 of the Code.

This document, as it may be subsequently amended, shall constitute the Plan in its entirety. In the event any discrepancies exist between this document and any amendment, the amendment shall govern.

ARTICLE I

DEFINITIONS

The following capitalized words and phrases, when used in the text of this document and any attachment or materials incorporated hereto or amendment hereto, have the meanings set forth below. Words in the masculine gender include the feminine gender, and vice versa. Wherever any words are used in the singular form, they shall be construed as if they were also used in the plural form in all cases where the plural form would so apply, and vice versa. Where the definitions include rules regarding the definition, those rules shall apply.

Annual Enrollment Period

Annual Enrollment Period means the period of time preceding the beginning of each Plan Year during which Participants may elect coverage under the Plan.

Benefits Plan

Benefits Plan means the Benefits Plan of the Mid-Kentucky Presbytery, administered by The Mid-Kentucky Presbytery.

Child Coverage Order

Child Coverage Order means a judgment, decree, or order resulting from a divorce, legal separation, annulment, or change in legal custody that requires accident or health coverage for the child of an Eligible Employee.

Claim Administrator

Claim Administrator means the person, persons, entity, or entities appointed by the Employer who shall process all or a designated portion of the claims under this Plan in accordance with the Plan's terms.

*COBRA

COBRA means the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended from time to time. Church plans are exempt from certain COBRA requirements applicable to health plans. The Benefits Plan provides for medical continuation coverage that is comparable to COBRA coverage.

Code

Code means the Internal Revenue Code of 1986, as amended from time to time.

Compensation Reduction Agreement

Compensation Reduction Agreement means a form prescribed by the Plan Administrator for purposes of enrolling for coverage under the Plan or for changing or waiving such coverage.

Dependent

Dependent means an employee's covered partner and any individual who is considered a dependent of the employee within the meaning of section 152 of the Code, as modified by statute, regulation, or otherwise.

Effective Date

Effective Date means January 1, 2017. The Effective Date of any amendment or restatement is the effective date specified in the amendment or restatement.

Eligible Employee

Eligible Employee means an individual who is an Eligible Employee within the meaning of Section 2.01.

Employer

Employer means Mid-Kentucky Presbytery.

Enrollment Form

Enrollment Form means a form prescribed by the Plan Administrator for purposes of enrolling for coverage under the Plan, or for changing or waiving such coverage, including any applicable Compensation Reduction Agreement relating to this Plan.

*Grace Period

Grace Period means the period of time immediately following the end of a Plan Year, beginning on the day after the end of the Plan Year and ending on the fifteenth day of the third calendar month after the end of the Plan Year.

Healthcare Expense

Healthcare Expense means any amount Incurred that is an expense for medical care within the meaning of section 213(d) of the Code, excluding expenses reimbursed by any other healthcare plan, premiums paid for any other healthcare coverage, and other expenses for which coverage under this Plan is proscribed by the Code or other applicable law. The Employer shall determine whether any other amount constitutes a Healthcare Expense that qualifies for reimbursement hereunder.

HIPAA

HIPAA means the Health Insurance Portability and Accountability Act of 1996, as amended from time to time.

Incurred

Incurred means the date healthcare services or supplies were provided. Healthcare Expenses are Incurred as of the date they are provided, and not the date they are formally billed or charged or the date they are paid.

Participant

Participant means any Eligible Employee who meets the requirements for participation under this Plan and for whom coverage is in effect under this Plan, or an individual who has elected continuation coverage under Section 3.04 and for whom coverage is in effect under this Plan.

Plan

Plan means the Employee Dues-Share Only Plan with a Health Flexible Spending Arrangement of the Employer, as described herein and as amended from time to time.

Plan Administrator

Plan Administrator means the person, persons, or committee identified to serve as Plan Administrator in Section 6.01.

Plan Year

Plan Year means the period beginning January 1 and ending December 31 or a 12-consecutive-month period beginning on any _____ thereafter.

Primary Medical Plan

Primary Medical Plan means the Medical Plan of the Presbyterian Church (U.S.A.) or such other group health plan offered by an employer that meets the minimum value defined in Code Section 36B(c)(2)(C)(ii).

Prior Coverage

Prior Coverage means coverage under a group health plan or health insurance coverage that is subject to the requirements of HIPAA, other than coverage under a plan maintained by the Employer.

Qualifying Change in Status

Qualifying Change in Status means, as determined by the Plan Administrator, subject to any restriction under applicable law, the occurrence of one of the following events:

- (a) an event that changes Eligible Employee's legal marital status, including marriage, death of a Spouse, divorce or dissolution of a marriage or qualified covered partnership, legal separation, or annulment;
- (b) an event that changes the number of an Eligible Employee's Dependents, including birth of a child, adoption, or placement for adoption or death of a Dependent;
- (c) a termination or commencement of employment, a commencement of or a return from a leave of absence, or a change in work site of an Eligible Employee, Spouse or Dependent of an Eligible Employee;
- (d) a change in employment status of an Eligible Employee, Spouse or Dependent of an Eligible Employee that causes the individual to become or cease to be eligible for this Plan;
- (e) an event that causes the eligibility of an Eligible Employee's Dependent for coverage under this Plan to change, including attainment of a limiting age;
- (f) a change in the residence or work site of an Eligible Employee, Spouse or Dependent of an Eligible Employee; or
- (g) another change that is determined by the Plan Administrator, consistent with the rules under section 125 of the Code and the regulations promulgated thereunder, to be an occurrence in the life or work of an Eligible Employee, a Spouse or Dependents that would permit the Eligible Employee to elect, waive, or change coverage under this Plan during the Plan Year, including certain changes in benefits coverage for the Eligible Employee, Spouse or Dependent of the Eligible Employee, including the elimination of coverage, loss of availability of coverage, substantial decrease in coverage (including material changes in availability of network providers), or other similar fundamental loss of coverage as determined by the Plan Administrator.

Special Enrollment Event

Special Enrollment Event means, with respect to any Eligible Employee as required under HIPAA, as amended:

- (a) the marriage of the Eligible Employee; or
- (b) the birth, adoption, or placement for adoption of a child of the Eligible Employee; or
- (c) the qualifying loss of Prior Coverage by the Eligible Employee, Spouse or a Dependent, so long as a statement is submitted to the Plan Administrator to such effect in accordance with the rules established by the Plan Administrator. For purposes of this definition, qualifying loss means:

- (i) if the Prior Coverage is provided under COBRA or the Benefits Plan medical continuation coverage, the exhaustion of such coverage; or
- (ii) if the Prior Coverage is not described in a statement as noted in Section (c), the loss of eligibility for such coverage or the termination of employer contributions toward the Prior Coverage; or
- (d) the loss of eligibility for coverage in a Medicaid plan under Title XIX of the Social Security Act or a state child healthcare plan under Title XXI of the Social Security Act; and
- (e) eligibility for assistance with coverage under a Medicaid plan under Title XIX of the Social Security Act or a state child healthcare plan under Title XXI of the Social Security Act.

Spouse

Spouse means “spouse” as defined under federal law.

ARTICLE II

ELIGIBILITY AND ENROLLMENT

*2.01 Eligibility

Individuals enrolled in the Primary Medical Plan shall become eligible to participate in the Plan as follows:

- (a) An individual who was an actively employed employee (including a teaching elder) on the day before the Effective Date shall be eligible to participate in this Plan beginning on the Effective Date of the Primary Medical Plan coverage.
- (b) Each newly hired or reemployed active employee regularly scheduled to work at least 20 hours per week shall be eligible to participate in the Plan as of the 1st day after the commencement of employment.
- (c) The term *Eligible Employee* does not include any employee who performs service for the Employer as a leased employee within the meaning of Code section 414(n) or 414(o), nor an employee who is an in-house temporary employee.
- (d) No Eligible Employee shall become a Participant unless the Eligible Employee enrolls in accordance with the rules set forth in Section 2.02.

2.02 Enrollment

An Eligible Employee may elect, waive, or change coverage under this Plan only in accordance with the provisions of this Section.

(a) Initial Enrollment

An individual who is newly eligible to participate in the Primary Medical Plan must complete an Enrollment Form to enroll in this Plan and commence participation in this Plan. Such Enrollment Form must be completed, executed, and returned to the Plan Administrator no later than 30 days after the individual has received the Enrollment Form. Such coverage will be effective as soon as administratively possible, but no later than 30 days after the completed Enrollment Form is received by the Plan. If the Plan Administrator does not receive a properly completed Enrollment Form by the last day of the applicable time period, the Eligible Employee shall not be covered under the Plan.

(b) Annual Enrollment Period

During the Annual Enrollment Period, an Eligible Employee may enroll for, waive, or change coverage, or modify the rate of his contributions by submitting a properly completed Enrollment Form. Such new election shall be effective as of

the first day of the following Plan Year. If the Plan Administrator does not receive a properly completed Enrollment Form by the end of the Annual Enrollment Period, the Eligible Employee shall not be covered under the Plan or, if already enrolled, effect any new elections.

(c) Qualifying Change in Status

- (i) Subject to any provisions set forth in this Plan, an Eligible Employee shall be permitted to change coverage under this Plan during a Plan Year upon a Qualifying Change in Status.
- (ii) If an Eligible Employee experiences a Qualifying Change in Status and the Eligible Employee completes, executes, and returns to the Plan Administrator an Enrollment Form within 30 days after the date of the event, the Eligible Employee may enroll for, waive, or change his coverage, provided that such election is consistent with the Eligible Employee's Qualifying Change in Status and the terms of this Plan. The election shall be effective as of the date the properly completed Enrollment Form is processed by the Employer.
- (iii) There is no limit to the number of Qualifying Changes in Status that can occur during a Plan Year.
- (iv) The Plan Administrator shall make all determinations as to whether a Qualifying Change in Status has occurred and whether a requested change in coverage is consistent with a Qualifying Change in Status. For purposes of making such a determination, the Plan Administrator may require an Eligible Employee to submit evidence that the Eligible Employee has incurred a Qualifying Change in Status and such other evidence as the Plan Administrator deems reasonable under the circumstances.

(d) Special Enrollment Rules

An Eligible Employee may elect to enroll for coverage when a Special Enrollment Event occurs in accordance with the rules specified under the Benefits Plan.

(e) Other Mid-Year Change Events

- (i) If an Eligible Employee, Spouse or Dependent of an Eligible Employee becomes entitled to coverage under Title XVIII (Medicare) or Title XIX (Medicaid) of the Social Security Act, other than coverage solely relating to the distribution of pediatric vaccines under section 1928 of such Act, the Eligible Employee may change his or her election to cancel or decrease contributions under the Plan.
- (ii) If an Eligible Employee, Spouse or Dependent of an Eligible Employee who is entitled to coverage under Title XVIII (Medicare) or Title XIX (Medicaid) of the Social Security Act, other than coverage solely relating

to the distribution of pediatric vaccines under 1928 of such Act, loses eligibility for such coverage, the Eligible Employee may elect to commence or increase contributions under the Plan.

- (iii) If a Child Coverage Order requires the covered partner or former covered partner of an Eligible Employee to provide accident or health coverage to the Eligible Employee's child, and the coverage is, in fact, provided, the Eligible Employee may change elections under the Plan.
- (iv) If a Child Coverage Order requires the coverage of an Eligible Employee's child under the Plan, the Eligible Employee may change elections under the Plan to account for the coverage.

(f) Any change made under this Section shall be effective prospectively only.

2.03 Default Coverage

In the event of a failure to elect coverage, the following rules shall apply:

- (a) If a new Eligible Employee fails to submit a properly completed Enrollment Form by the date specified in Section 2.02(a), the Eligible Employee shall be deemed to waive coverage under the Plan for the balance of the Plan Year.
- (b) If an Eligible Employee fails to submit a properly completed Enrollment Form or to elect coverage under this Plan by the end of the Annual Enrollment Period for a Plan Year, the Eligible Employee shall be deemed to waive coverage under this Plan for that Plan Year.

In either case, (a) or (b), the Eligible Employee shall be permitted to enroll for coverage in accordance with Section 2.02(b) during the next Annual Enrollment Period or in accordance with Section 2.02(c) following a Qualifying Change in Status.

Coverage provided by default under this section shall, for all purposes under the Plan, be treated as if it had been elected by an Eligible Employee.

2.04 Enrollment Forms

Subject to Section 6.03(h), no election by an Eligible Employee with regard to enrollment for coverage, a change in coverage, or the waiver of coverage shall be effective unless the election is made in writing on the prescribed Enrollment Form and the form is timely filed with the Plan Administrator.

ARTICLE III

TERMINATION OF BENEFITS

*3.01 Termination Date of Coverage

An individual's participation in the Plan shall terminate as of the earliest of:

- (a) The date the individual ceases to be enrolled in the Primary Medical Plan;
- (b) the date of termination of this Plan;
- (c) the date as of which this Plan is amended to terminate benefits with respect to a classification of employees of which the individual is a member;
- (d) the date as of which the individual fails to make any contribution required under this Plan for coverage when due;
- (e) the date as of which the individual elects to waive coverage under this Plan, provided that the election is made in accordance with the rules of Article II;
- (f) the date as of which the individual dies, retires, or otherwise ceases to be an Eligible Employee; or
- (g) the date as of which the individual enters the armed forces of any country on active, full-time duty, subject to any right to continue coverage under the Uniformed Services Employment and Reemployment Rights Act of 1994, as such Act may be amended from time to time.

An individual whose coverage ceases under this Section, other than an individual who continues coverage pursuant to an election under Section 3.04, shall be entitled to reimbursements under the Plan for Healthcare Expenses Incurred prior to the date of such cessation in an amount that does not exceed the lesser of: (i) the individual's Healthcare Expenses Incurred during the portion of such Plan Year in which he is a Participant; or (ii) the annual amount elected under the Plan for the reimbursement of Healthcare Expenses (less reimbursable Healthcare Expenses that were Incurred in the Plan Year, while the individual was a Participant, and that have previously been reimbursed). However, if in the course of the Plan Year in which the individual's participation ceases, the individual resumes participation in the Plan, with respect to Healthcare Expenses Incurred after the date of such resumption the annual amount elected by the individual for the Plan Year shall reflect that no contributions were made during the period when the individual was not a Participant, except as otherwise required by Section 3.02.

If, as a result of a Qualifying Change in Status, an individual who has been a Participant during a Plan Year elects to reduce his coverage under the Plan below the level most recently in effect, to the extent the change in election causes the total amount elected for

the Plan Year to be less than the Healthcare Expenses of the individual for the Plan Year or increases the amount by which such Healthcare Expenses exceed such elected amount, the following rules shall apply:

- (a) To the extent the Healthcare Expenses have already been reimbursed, the election to reduce coverage shall not be effective.
- (b) To the extent the Healthcare Expenses have been Incurred but not yet reimbursed, or have not yet been Incurred, they shall not be reimbursed.
- (c) In making the election to reduce coverage, the individual shall be deemed to acknowledge and accept the consequences of the reduction set forth in (a) and (b), above.

*3.02 Coverage Following Severance

Coverage for an individual shall cease during a period for which the individual is entitled to severance benefits from his Employer.

*3.03 Leaves of Absence

- (a) An Eligible Employee who takes an unpaid leave of absence from his Employer shall continue to be an Eligible Employee to the extent and only to the extent provided in the personnel policies and practices of the Employer or elsewhere in this Plan.

An employee who is eligible to continue Plan participation during an unpaid leave of absence may elect to: (a) continue Plan participation during this period by making after-tax contributions to the Primary Medical Plan and this Plan, thereby continuing coverage; or (b) cease Plan participation during the leave period.

If the employee elects to continue Plan participation during the leave period, the employee shall pay his contributions on an after-tax basis during the leave period according to the same payment schedule that applied immediately prior to his leave period. The employee shall remit contributions to the Employer on a timely basis during the leave period. While coverage under the Plan is continued during the employee's leave period, the full amount of elected coverage under the Plan shall be made available to the employee at all times, including during the period of leave. If the employee fails to make timely payment of contributions during the leave period, his coverage under the Plan shall cease and he may not be reimbursed for claims Incurred during the remainder of the leave period.

If the employee elects to terminate coverage under the Plan during the period of leave, the employee shall not be reimbursed for claims Incurred during the leave period. Upon the employee's return to employment, his pre-leave coverage shall be reinstated automatically. Upon reinstatement, the employee may elect to: (a) resume pre-leave coverage levels and make up the full amount of payments missed during leave; or (b) resume coverage at a level prorated to account for the

period of leave and pay his contribution amounts at the level in effect prior to the leave period. Upon reinstatement, coverage shall be reduced by the amount of reimbursements for claims Incurred prior to the period of leave.

- (b) An Eligible Employee who takes a paid leave of absence from his Employer shall continue to be an Eligible Employee hereunder and shall continue to participate during his leave of absence on the same basis, subject to the same terms and conditions, as he had participated immediately prior to his period of absence.

3.04 Continuation Coverage

Eligible Employees shall be entitled to elect to continue coverage under this Plan in accordance with the rules established by the Employer, and any notices or other communications furnished by the Employer thereunder. Such coverage shall be provided only as required, and such coverage shall cease as soon as, and the premiums or dues shall be as great as, permitted by applicable law and the regulations promulgated thereunder.

ARTICLE IV
BENEFITS, FUNDING, AND
CONTRIBUTIONS

*4.01 Provision of Benefits

The benefits available under this Plan for a Plan Year shall take the form of pre-tax payment of employee dues contributions toward family coverage under the Medical Plan or health insurance premiums (“Dues”) and reimbursement for Healthcare Expenses Incurred during the Plan Year and the ensuing Grace Period. A Participant shall be entitled to reimbursement under this Plan only for Healthcare Expenses Incurred after participation has commenced and before participation has ceased.

4.02 Amount of Reimbursement

At all times during the Plan Year and the ensuing Grace Period a Participant shall be entitled to reimbursement under this Plan in an amount that does not exceed the anticipated amount to be allocated on his behalf under the Plan (or under his election under Section 2.02) for payment of Dues and Healthcare Expenses under the Plan for the Plan Year (less any previously reimbursed Healthcare Expenses) regardless of the actual amount then standing to the Participant’s credit under the Plan for payment of Healthcare Expenses. Each payment hereunder shall be a charge against the amount available to pay Healthcare Expenses under the Plan.

*4.03 Limitations on Reimbursements and Forfeitures

Notwithstanding any provision of this Plan to the contrary, the Participant’s reimbursement for Healthcare Expenses under this Plan for any Plan Year shall be limited to the smallest of the following:

- (a) the Participant’s Healthcare Expenses for the Plan Year and the ensuing Grace Period;
- (b) the amount elected by the Participant for the payment of Healthcare Expenses under the Plan for the Plan Year (less any previously reimbursed Healthcare Expenses); or
- (c) the annual maximum amount described in Section 4.04; and
- (d) by any limitation established with respect to the Participant pursuant to Section 4.06 or 8.02.

All contributions and limitations on reimbursement shall be prorated to reflect participation during a period shorter than the entire Plan Year.

To the extent the amount of contributions credited to a Participant's account for a Plan Year pursuant to his Compensation Reduction Agreement and election of coverage under this Plan exceeds his Healthcare Expenses appropriately submitted for reimbursement for a Plan Year and the ensuing Grace Period, the amounts credited to his account shall be forfeited and applied toward administrative expenses under the Plan.

Expenses Incurred during the Grace Period shall be allocated either to the previous Plan Year, or the Plan Year in which the Grace Period occurs, in accordance with administrative rules established by the Employer with regard to the Grace Period.

*4.04 Annual Limits

The annual maximum amount that a Participant may elect for the reimbursement of Healthcare Expenses through the FSA for any Plan Year shall be ____, or such other amount that the Employer shall prescribe and communicate to Participants (provided that such amount may not exceed \$____). The minimum amount that a Participant may allocate for the reimbursement of Healthcare Expenses under the Plan for any Plan Year shall be \$_____ or such other amount that the Employer shall prescribe and communicate to Participants.

*4.05 Expense Reimbursement Procedure

Reimbursement of Healthcare Expenses shall be made in accordance with the following rules:

- (a) To receive reimbursement for Healthcare Expenses under this Plan, a Participant must submit a written application to the Claim Administrator not later than **[15 days]** following the end of the Plan Year in which such Healthcare Expenses were Incurred, in accordance with such rules, practices, and procedures as the Claim Administrator may specify, in its discretion, for the reimbursement of Healthcare Expenses under the Plan.
- (b) The Claim Administrator reserves the right to verify to its satisfaction all claimed Healthcare Expenses prior to reimbursement.

Each request for reimbursement shall include such substantiation as required by the Claim Administrator, which may include the following information:

- (i) the name, Social Security number, and address of the employee;
- (ii) the name and date of birth of the person for whom the Healthcare Expense was Incurred and, if such person is not the Participant requesting reimbursement, the relationship of the person to such Participant and a statement that such person is a Dependent of such Participant;
- (iii) the name and address of the person, organization, or other provider to whom the Healthcare Expense was or is to be paid;

- (iv) a written statement from an independent third party setting forth the type, purpose, date, and amount of the Healthcare Expense for which reimbursement is requested; and
- (v) a statement that the Participant has not been reimbursed nor is reimbursable for the Healthcare Expense by insurance or otherwise, and that the Participant has not been allowed a deduction for such Healthcare Expense under section 213 of the Code.

The Claim Administrator may require the Participant to furnish a bill, receipt, canceled check, or other written evidence or certification of payment or of obligation to pay Healthcare Expenses. The Claim Administrator reserves the right to require the Participant to provide, to the Claim Administrator's satisfaction, further proof of any of the above-described information and other information reasonably necessary to determine the eligibility for and amount of any reimbursement under the Plan. The Claim Administrator may require the Participant to provide written authorization to obtain information from the Benefits Plan or from any group medical, HMO, dental, vision care, prescription drug, or other health benefit plans in which Participant or his Dependents are enrolled.

- (c) Expenses eligible for coverage under the Benefits Plan or under any group medical, HMO, dental, vision care, prescription drug, or other health plans in which the Participant or his Dependents are enrolled must be submitted first to all appropriate claim administrators for such plans in accordance with the rules of those plans, and be finally adjudicated under those plans, before the expenses are submitted to the Employer for reimbursement under the Plan.
- (d) Subject to applicable law, the Employer may establish such rules as it deems desirable regarding the frequency of reimbursement of Healthcare Expenses and the minimum dollar amount that may be requested for reimbursement.

4.06 Contributions and Funding

- (a) Reimbursements for Healthcare Expenses shall be financed out of contributions made by the Employer pursuant to Participants' Compensation Reduction Agreements under the Plan.
- (b) The amount that the Employer contributes, if any, based on Participant's Compensation Reduction Agreement shall be in addition to other amounts that the Employer, in its sole discretion, decided to contribute toward the cost of the Plan. Such contributions shall be credited to the Participants' accounts, as applicable.
- (c) Employer is not required by law to maintain, and does not maintain, actual separate and discrete accounts for Participants under this Plan. All payments shall be made from the general assets of the Employer, and no assets shall be earmarked or segregated for purposes of providing benefits.

- (d) The Employer may establish rules in addition to those already prescribed hereunder, for minimum and maximum contributions that may be made on an annual, monthly, payroll period, or other basis.

ARTICLE V

PAYMENT OF BENEFITS

5.01 Application for Benefits

To be entitled to payment of any benefits, a Participant must comply with the rules the Claim Administrator has established for claiming benefits, including, without limitation, the completion and filing of a written application and the provision of information, as described in Section 4.05.

5.02 Assignment of Benefits

Except to the extent provided in this Plan, no benefit payable at any time under this Plan shall be assignable, transferable, or subject to any lien, in whole or in part, either directly or by operation of law, or otherwise and none of the following shall be liable for, or subject to, any obligation or liability of any Participant (e.g., through garnishment, attachment, pledge, or bankruptcy): the Plan, the Plan Administrator, the Claim Administrator, and the Employer.

5.03 Payment to Representative

In the event that a guardian, conservator, or other legal representative has been duly appointed for a Participant entitled to any payment under this Plan, any payment due the Participant may be made to the legal representative making the claim. If a Participant dies while benefits under the Plan remain unpaid, the Plan Administrator may direct the Claim Administrator to make direct payment to the executors or administrators of the Participant's estate. Payment in the manner described above shall be in complete discharge of the liabilities of this Plan and the obligations of the Plan Administrator, the Claim Administrator, and the Employer.

5.04 Responsibility for Payment

Employer shall remit Employee's Dues contribution directly to the Primary Medical Plan. It is the Participant's responsibility, in all cases, to pay for Healthcare Expenses. Any benefit payment made directly to a Participant or the Participant's representative (as described in Section 5.03) for a Healthcare Expense shall completely discharge all liability of this Plan, the Claim Administrator, the Plan Administrator, and the Employer with respect to such expense.

5.05 Overpayments

If, for any reason, any benefit under this Plan is erroneously paid or exceeds the amount payable on account of a Participant's Healthcare Expenses, the Participant shall be responsible for refunding the overpayment to the Plan. The refund shall be in the form of a lump-sum payment, a reduction of the amount of future benefits otherwise payable

under the Plan, or any other method as the Plan Administrator, in its sole discretion, may require.

5.06 Participant's Responsibilities

Each Participant shall be responsible for providing the Plan Administrator with his current address. Any notices required or permitted to be given to a Participant hereunder shall be deemed given if directed to the address most recently provided by the Participant and mailed by first class United States mail. The Claim Administrator, the Plan Administrator and the Employer shall have no obligation or duty to locate a Participant. In the event a Participant becomes entitled to payment under this Plan and such payment cannot be made, for any reason, the amount of such payment, if and when made, shall be determined under the provisions of the Plan without any consideration to interest payments which may have accrued.

5.07 Missing Person

If, within two (2) years after any amount becomes payable under this Plan to a Participant, the Participant has not accepted or been available to receive the reimbursement, the amount shall be forfeited to the Employer and shall cease to be a liability of this Plan, provided an appropriate level of care shall have been exercised by the Plan Administrator in attempting to make such payment.

5.08 Fraudulent Claims

If a person is found to have falsified any document in support of a claim for benefits or coverage under the Plan, the Plan Administrator may without anyone's consent terminate coverage, and the Claim Administrator may refuse to honor any claim under the Plan.

ARTICLE VI

ADMINISTRATION OF THE PLAN

*6.01 Administration of the Plan

The Employer shall serve as Plan Administrator responsible for the administration of the Plan and shall be a named fiduciary of this Plan and shall make all determinations under the eligibility provisions set forth in Article II of the Plan. The Employer, acting as a named fiduciary or as Plan Administrator, may assign or delegate any of its responsibilities for administering this Plan or carrying out its provisions. To the extent of any such assignment or delegation, the assignee or delegate shall have all of the authority and powers of the Employer. Any action taken by the Employer assigning any of its responsibilities as Plan Administrator to specific persons who are directors, officers, or employees of the Employer shall not constitute delegation of the Employer's responsibility, but rather shall be treated as the manner in which the Plan Administrator (on behalf of the Employer) has determined internally to discharge such responsibilities.

6.02 Appointment of Claim Administrator

The Employer may appoint one or more Claim Administrators to process all or a designated portion of claims under this Plan in accordance with its terms. The person, persons, entity, or entities serving as Claim Administrator shall serve at the pleasure of the Employer. Each Claim Administrator shall have the authority and discretion to interpret the Plan with respect to its duties and to decide questions and disputes arising under the Plan with respect to such duties, which interpretations and decisions shall be final and binding for purposes of the Plan, subject to any right of Participants to appeal the interpretation and decisions under this Plan.

6.03 Powers of the Plan Administrator

The Plan Administrator is specifically given the discretionary authority and such powers as are necessary for the proper administration of this Plan, including, but not limited to, the following:

- (a) to make claim decisions and benefit payments or direct the Claim Administrator to process all or a designated portion of claims and to make benefit payments to or on behalf of Participants entitled to benefits under this Plan;
- (b) to have the authority and discretion to interpret the Plan, to decide questions and disputes, to supply omissions, to correct defects, and to resolve inconsistencies and ambiguities arising under the Plan, which interpretations and decisions shall be final and binding for purposes of this Plan;
- (c) to authorize its agents to execute or deliver any instrument or make payments on the Plan Administrator's behalf;

- (d) to obtain from Participants and others, such information as shall be necessary for the proper administration of this Plan, such as proof of other coverage and financial data needed to determine if an individual qualifies as the Dependent of an Employee (e.g., income tax returns);
- (e) to appoint committees with such authority and powers as the Plan Administrator deems necessary;
- (f) to retain counsel, employ agents, and provide for such clerical, accounting, actuarial, consulting, claims processing, and other services as it deems necessary or desirable to assist it in the administration of this Plan;
- (g) to retain the right, authority, and discretion to make claim payment and benefit decisions upon appeal to the extent it has the authority to make such appeal determinations under Section 6.04;
- (h) to prescribe forms and procedures for enrollment, claim filing, and other administrative purposes under the Plan and to require their use for such purposes and, notwithstanding anything in this Plan to the contrary, to the extent permitted by applicable law, to establish and maintain a procedure whereby any election or other submission requiring a written form may be made telephonically or electronically and whereby elections or submissions made in accordance with such procedure shall be deemed to have been made as if on the applicable written form;
- (i) to adopt rules for the administration of the Plan; and
- (j) to maintain records of administration of the Plan.

No determination of the Plan Administrator or the Claim Administrator in one case shall create a bias or retroactive adjustment in any other case. Expenses for the administration of the Plan shall be paid out of forfeitures under the Plan.

6.04 Claims Procedure

The Claim Administrator shall review claims for benefits under this Plan and respond thereto within 30 days after receiving the claim. This period may be extended one time for up to 15 days. The Claim Administrator shall provide to every claimant who is denied a claim for benefits written notification setting forth:

- (a) the specific reason or reasons for the denial;
- (b) specific reference to pertinent Plan provisions upon which the denial is based;
- (c) a description of any additional material or information necessary for the claimant to perfect the claim;

- (d) if an internal rule, guideline, or protocol was relied upon in making the determination, a copy of the rule, guideline, or protocol or a statement that it will be provided free of charge upon request; and
- (e) an explanation of the claim review procedure set forth below.

The claimant or his duly authorized representative may request a full and fair review of the claim by the Plan Administrator. The claimant's request for review by the Plan Administrator must be submitted to the Plan Administrator in writing within one hundred eighty (180) days of the claimant's receipt of a notice of denial from the Claim Administrator.

The review of a claim by the Plan Administrator shall be subject to the following rules. The claimant or his duly authorized representative may review pertinent documents and may submit issues and comments, including without limitation appropriate evidence or testimony of an expert, in writing. The review will not afford deference to the initial adverse benefit determination. The review will not be conducted by the individual who made the adverse benefit determination or by that individual's subordinate. The Plan Administrator shall make a decision promptly, and not later than sixty (60) days after the Plan Administrator's receipt of a request for review. The decision on review shall be in writing and shall include specific reasons for the decision, and specific references to the pertinent Plan provisions on which the decision is based.

In the event that the Claim Administrator or Plan Administrator does not make a determination with respect to a claim within the time limit prescribed by this Section, the claim or appeal of such claim decision shall be deemed denied.

6.05 Records and Reports

The Claim Administrator and Plan Administrator shall maintain all such books, accounts, records, and other data as may be necessary for the proper administration of this Plan.

The Plan Administrator shall make available to each Participant for examination at reasonable times during normal business hours such records under the Plan in its possession as pertain to him.

6.06 Coordination with Other Benefits Plan

To the extent necessary or appropriate, the Plan Administrator shall coordinate its authority and responsibility with the plan administrator or administrators of any other benefits plan sponsored by Employer in accordance with such rules as the Plan Administrator and such other plan administrator or administrators shall determine.

6.07 Fiduciary Duty and Care

All fiduciaries under this Plan, including the Claim Administrator and the Plan Administrator, shall discharge their respective fiduciary responsibilities solely in the interest of the Participants of this Plan for the exclusive purpose of providing benefits to

Participants and defraying the reasonable expenses of administering this Plan with the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims and in accordance with the provisions of this Plan.

6.08 Limitation on Liability

A Plan fiduciary shall be entitled to rely upon information from any source assumed reasonably and in good faith to be correct. The Employer, Plan Administrator, and Claims Administrator shall not be subject to any liability with respect to his duties under this Plan unless it acts fraudulently or in bad faith. No person shall be liable for any breach of fiduciary responsibility resulting from the act or omission to act of any other fiduciary or any person to whom fiduciary responsibilities have been allocated or delegated.

6.09 Indemnification

To the extent permitted by law, the Employer shall indemnify and hold harmless each director, officer, or employee of the Employer to whom fiduciary responsibility with respect to this Plan is allocated or delegated, from and against any and all liabilities, costs, and expenses incurred by any such person as a result of any act, or omission to act, in connection with the performance of his duties, responsibilities, and obligations under this Plan, other than such liabilities, costs, and expenses as may result from the gross negligence or willful misconduct of any such person or amounts paid by such person in a settlement to which the Employer does not consent. The Employer may obtain, pay for and keep current a policy or policies of insurance, insuring any of its employees who has any fiduciary responsibility with respect to this Plan from and against any and all liabilities, costs, and expenses incurred by any such person as a result of any act, or omission to act, in connection with the performance of his duties, responsibilities, and obligations under this Plan.

ARTICLE VII

DURATION AND AMENDMENT OF THE PLAN

7.01 Right to Amend

The Employer reserves the right to amend the Plan at any time, in any manner, including, without limitation, the right to amend the Plan to reduce, add to, or modify the type and amount of benefits provided for any and all Participants. Any amendment shall be formally adopted in writing. The Employer reserves the right to delegate this authority to amend, in whole or in part, to any committee, office, officer, or other person or persons as it deems appropriate.

7.02 Right to Terminate

Although the Employer intends to maintain this Plan for an indefinite period, the Employer reserves the absolute right to terminate or partially terminate the Plan at any time, for any reason by or pursuant to a resolution of the board of directors of Employer. Any termination or partial termination of the Plan shall not adversely affect the payment of benefits to which a Participant was entitled under the Plan prior to the date of termination or partial termination. If the Plan is terminated, each Participant shall be entitled to benefits for Healthcare Expenses Incurred prior to the date of termination, provided that the Participant appropriately follows the terms of this Plan for reimbursement. Thereafter, the Employer shall have no liability or obligation to make any reimbursements under the Plan.

ARTICLE VIII

May be deleted if fewer than 50
employees - Deleted

ARTICLE IX

MISCELLANEOUS

9.01 Effect on Employment

Nothing in this Plan shall be construed as a contract of employment between the Employer and any of its employees. Participation in this Plan shall not lessen or otherwise affect the responsibilities of such an employee to perform fully his duties in a satisfactory and businesslike manner, nor shall it affect the Employer's right to discipline, discharge, or take any other action with respect to such an employee.

9.02 Legal Compliance

The Employer may prospectively limit, reallocate, or deny any benefit for a Participant or any group of Participants to the extent necessary to avoid discrimination under or otherwise comply with any pertinent provision of the Code or other applicable law.

9.03 Governing Law

This Plan shall be governed by and construed in accordance with applicable federal laws and, to the extent not superseded, with the laws of the State of Kentucky. Benefits provided under this Plan are intended to be exempt from taxation under section 125 and 105 of the Code, and the Plan is intended to comply with any other Code sections as may be applicable to church plans for purposes of retaining such tax exemption.

9.04 No Guarantee of Tax Consequences

Notwithstanding any provision of this Plan to the contrary, the Employer and the Plan Administrator make no commitment or guaranty that any amounts paid to or for the benefit or coverage of a Participant under this Plan shall be excludable from the Participant's gross income for federal, state, or local income tax purposes, or that any other particular federal, state, or local tax treatment shall apply or become available to any Participant as a result of the operation of this Plan. By accepting a benefit under this Plan, a Participant agrees to be liable for any tax that may be imposed with respect to those benefits, plus any interest or penalties that may be imposed in connection with the tax.

9.05 Family Medical Leave Act

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan becomes subject to the requirements of the Family and Medical Leave Act and regulations thereunder, this Plan shall be operated in accordance with Treasury Regulation section 1.125-3.

9.06 Uniform Services Employment and Reemployment Rights Act

Notwithstanding any provision of this Plan to the contrary, contributions, benefits, and service credit with respect to qualified military service shall be provided in accordance with USERRA and the regulations thereunder.

9.07 Invalid Provisions

If any provision of this Plan shall be held invalid or unenforceable, such invalidity or unenforceability shall not affect any other provision, and this Plan shall be construed and enforced as if such provision had not been included.

Executed this _____ 1st_ day of ___January_____, 20_17__.

Mid-Kentucky Presbytery
EMPLOYER

By: _____
Name:

Title:

Commission on Ministry, Presbytery of Mid Kentucky
Report to the Presbytery - Feb. 21, 2026
Marissa Galvan-Valle, Chair

Pastoral Leadership & Membership

- Approved Rev. Steve Jester to serve as Temporary Pastor at Lebanon United Presbyterian Church
- Commissioned Kevin Kouba as Commissioned Ruling Elder/Commissioned Lay Pastor at Briargate Presbyterian Church
- Received Rev. Raymond Meester into presbytery membership by transfer
- Transferred Rev. Emily Enders Odom to Presbytery of Genesee Valley

Moderators & Transitional Leadership

- Approved Rev. Kerry Clements as Session Moderator at Central Presbyterian Church during sabbatical
- Appointed Rev. Perzavia Praylow as Moderator at Shawnee Presbyterian Church

Covenant & Compensation Matters

- Approved multiple temporary pastor renewals (PeeWee Valley, Eminence, Beechmont, Okolona)
- Approved shared pastorate job description for Ebenezer & Glasgow (30 hrs/week)
- Approved Temporary Pastor Agreement — Rev. Whit Malone at Portland Avenue Presbyterian Church

Churches in Transition Support

COM continues accompaniment with congregations through the work of liaisons. Our congregations that are in transition and any congregation that requests for a specific need is assigned a COM liaison(s) to serve as a support to local congregations and a bridge between congregations and the presbytery and denominational resources.

New Initiatives in Development

- **Commissioned Ruling Elder Training Pathway**
Development of clear benchmarks and support structure for CRE formation.
- **Rapid Response Liaison Team**
Creating a trained group of experienced liaisons for churches in immediate need.

Care of Church Professionals Focus

COM is deepening work around:

- Clergy fatigue and burnout
- Supporting ministry in polarized contexts
- Strengthening pastoral care systems across the presbytery

Ordinaries First Quarter 2026

1 Year

Joanna Kim in March

5 years

Robin Hogle in February

15 Years

Christine Coy Fohr in March

Elmer Zavala in January

25 Years

Mary Nebelsick in February

40 Years

Jana Hall in February

J. Herbert Nelson in February

Standing Rules - DRAFT
The Presbytery of Mid Kentucky

1. Constitutional Authority

- 1.1 The Presbytery of Mid-Kentucky shall be governed by the Constitution of the Presbyterian Church (U.S.A.), Part One (The Book of Confessions) and Part Two (The Book of Order), the latest edition of Roberts Rules of Order Newly Revised, and these Standing Rules.
- 1.2 These Standing Rules combined with the presbytery's Approved Policies Compendium and the presbytery's personnel manual shall serve as a Manual of Administrative Operations, in accordance with the Book of Order (G-3.0106).

2. Name

- 2.1 This organization is named "The Presbytery of Mid-Kentucky." Prior names, legally retained, include "The Presbytery of Louisville-Union" and "The Presbytery of Louisville."

3. Vision Statement

- 3.1 "Spiritual leaders empowering life-giving congregations for the transformation of the world by faith in God through Jesus Christ."

4. Bounds

- 4.1 The bounds of this presbytery include all the Commonwealth of Kentucky counties of Adair, Barren, Breckinridge, Bullitt, Carroll, Casey, Clinton, Cumberland, Franklin, Gallatin, Green, Hardin, Hart, Henry, Jefferson, Larue, Marion, Meade, Metcalfe, Monroe, Nelson, Oldham, Owen, Russell, Shelby, Spencer, Taylor, Trimble, and Washington.

5. Higher Governing Body Relationships

- 5.1 The Presbytery of Mid-Kentucky is a presbytery of the Presbyterian Church (U.S.A.) and a member presbytery of the Synod of Living Waters.

6. Meetings

6.1 Stated Meetings

- 6.1.1 There shall be at least four meetings of the presbytery each year. The time and place of meetings shall be determined by the Coordinating Commission.
- 6.1.2 Ordinarily, notice for stated presbytery meetings shall be given at least one month in advance and ordinarily notice for special meetings shall be given at least one week in advance.

- 6.1.3 Invitations for meetings of the presbytery are properly addressed to the moderator or stated clerk.
- 6.1.4 In emergencies, the date, place, and hour of a stated meeting may be changed by the moderator in consultation with the vice-moderator, stated clerk, and the general presbyter.
- 6.1.5 The quorum for a stated meeting of the presbytery shall be 10 minister members of the presbytery and 10 ruling elders from 10 different congregations.
- 6.1.6 The quorum for meetings of all presbytery-related entities shall be one-third plus one of the total membership of the entity or three members.

6.2 Agenda for the Meetings

- 6.2.1 A provisional docket for each stated meeting shall be prepared by the stated clerk with input from the Coordinating Commission. The Coordinating Commission shall finalize the provisional docket. The general presbyter, stated clerk, moderator, and vice-moderator shall meet prior to the presbytery meeting to coordinate the docket.
- 6.2.2 Undocketed new business shall be submitted to the stated clerk within the first hour of a stated meeting and be placed on the docket of the meeting by a simple majority of those present and voting. Ordinarily, the presbytery shall refer all items of new business to an entity of the presbytery unless, by a two-thirds vote, it decides to consider the item in the same meeting.
- 6.2.3 The first stated meeting of the presbytery each year shall be designated as the annual meeting of the corporation (G-4.0101).
- 6.2.4 The Lord's Supper shall be celebrated at the second stated meeting of the year, and at other times as determined by the Coordinating Commission.
- 6.2.5 The docket of the presbytery meeting shall ordinarily include a consent agenda which shall contain recommendations deemed by the Coordinating Commission to be of a routine nature. Any item may be removed from the consent agenda by the request of any one ruling elder commissioner or minister member. Any removed item shall be considered during the docketed time for the report of that committee of presbytery or other time as necessary.

6.3 Special Meetings

- 6.3.1 Special meetings may be called by the moderator in consultation with the vice-moderator, the stated clerk, and the general presbyter. (G-3.0304)
- 6.3.2 The quorum for a special meeting of the presbytery shall be 6 minister members of the presbytery and 6 ruling elders from 6 different congregations.

6.4 Commissioner Parity

- 6.4.1 Each year, it is the responsibility of the stated clerk and the general presbyter, in consultation with other entities as seems wise, to evaluate the number of teaching

elders and ruling elders on the rolls as active members of the Presbytery of Mid-Kentucky, and to determine the number of ruling elder commissioners needed to achieve a balanced representation.

6.4.2 The following formulas shall be used in determining representation.

6.4.2.a All members on the roll of Teaching Elders in Active Ministry shall be counted, with the exception that those who are physically unable to attend, or who do not live within the bounds of the presbytery shall not be counted.

6.4.2.b All members on the roll of Retired Teaching Elders shall be contacted during December of each year to determine whether they intend to attend presbytery meetings for the coming year. All those who indicate they intend to come to presbytery meetings shall be counted.

6.4.2.c All ruling elders on the rolls of Commissioned Ruling Elder, Certified Christian Educator, and Commissions by Virtue of Presbytery Office shall be counted.

6.4.3 Ruling elder commissioners to the presbytery shall be apportioned among the congregations as follows.

6.4.3.a Church membership size is determined by the number reported to the denomination in the immediately previous calendar year's Statistical Report.

6.4.3.b The number of ruling elder commissioners shall be at least 2 for all congregations of the presbytery regardless of size. Additional commissioners – beyond 2 – shall be assigned based on membership size.

1. Up to 199 members: No additional Ruling Elder Commissioner
2. 200-299 members: 1 additional Ruling Elder Commissioner (total of 3)
3. 300 members and above: 2 additional Ruling Elder Commissioners (total of 4)

7. Officers

7.1 Moderator

7.1.1 The moderator and vice-moderator shall be elected at the third stated presbytery meeting each year and installed at the fourth stated meeting to a term of one year beginning January 1 of the following calendar year. The moderator shall preside over all presbytery meetings and appoint all entities except those elected by presbytery or otherwise named. The moderator shall have the privilege of service as an ex-officio member of all entities of the presbytery. Ordinarily, the moderator shall have served as vice-moderator prior to serving as moderator and shall chair the Coordinating Commission the year after serving as moderator.

7.1.2 The moderator shall have authority to organize commissions for the purpose of ordaining and installing ministers and commissioning ruling elders. The moderator of the presbytery, or someone designated by the moderator, shall ordinarily preside over, and participate in these commissions, and shall report to the next stated presbytery meeting.

7.1.3 The moderator shall have the authority to appoint ministers and ruling elders to committees of the Coordinating Commission as needed and/or, investigating committees, as called for in the Church Discipline (D-7.0501). Such appointments shall be done in consultation with the stated clerk, the general presbyter, the chairperson of the Commission on Ministry, and one ruling elder at large member of the Coordinating Commission.

7.1.4 Vice-Moderator: The vice-moderator shall, in the absence or at the request of the moderator, perform the duties required of the moderator. The vice-moderator shall be elected to a term of one year, to coincide with the term of the moderator. Ordinarily the vice-moderator shall stand for election as moderator for the following year.

7.2 Stated Clerk

7.2.1 The stated clerk shall be elected at the third stated meeting and installed at the fourth stated meeting to a term of three years, beginning on January 1 of the following year.

7.2.2 The stated clerk shall:

7.2.2.a Work with the Coordinating Commission and the general presbyter, moderator, and vice-moderator to prepare a provisional docket for each stated meeting of the presbytery.

7.2.2.b Be responsible for recording and publishing all presbytery minutes and shall be custodian of them.

7.2.2.c Distribute the minutes as required by presbytery after each meeting.

7.2.2.d Present the minutes to the synod for its approval

7.2.2.f Communicate all order of presbytery to those members of presbytery involved.

7.2.2.g Keep an accurate roll of all the churches, clerks of session, and ministers.

7.2.2.h Assemble the annual necrology report to be included in the presbytery's minutes.

7.2.2.i Sign and issue promptly all official papers of the presbytery not otherwise provided for.

7.2.2.j Prepare the presbytery's annual statistical reports to the General Assembly from the reports of sessions.

7.2.2.k Serve as parliamentarian at meetings of presbytery and the Coordinating Commission.

- 7.2.2.l Propose to presbytery at its first stated meeting each year the reestablishment of parity voting between ruling elders and ministers (G-3.0301). If a ruling elder is elected moderator or vice-moderator of the presbytery or is a voting member of the Coordinating Commission, that ruling elder shall be enrolled as a member of the presbytery for the term of office, whether or not commissioned by his/her/their session.
- 7.2.2.m Provide for a regular review of the session minutes and registers of all the churches in the presbytery and report the results of the review to the presbytery.
- 7.2.2.n Develop and review guidelines for inclusion in “The Handbook for Clerks of Session” for keeping session minutes and registers and shall offer training to the clerks of session of members congregations.
- 7.2.2.o Provide staff support to presbytery entities as needed in coordination with the general presbyter.
- 7.2.2.p Perform all duties required by the Constitution of the Presbyterian Church (U.S.A).
- 7.2.2.q Authorized to sign retirement documents required by the Board of Pension when benefits plan members apply for retirement benefits, with the approval of the Commission on Ministry. Such actions shall be reported to the presbytery by the Commission on Ministry. Additionally, the stated clerk is authorized to sign any retirement papers from the Board of Pensions for ministers who are retiring from active service between meetings of the presbytery, and prior to presbytery’s action on their retirement.
- 7.2.2.r Retain all records of proceedings under the Rules of Discipline for a minimum of two years.

7.3 Recording Clerk

- 7.3.1 The recording clerk shall be recommended by the stated clerk and nominated by the Committee on Nominations and Representation. Presbytery shall elect the recording clerk to a term of three years at the third stated meeting, following the election of the stated clerk. The recording clerk shall be installed at the fourth stated meeting of the presbytery and the term of service shall begin on January 1 of the following year. The recording clerk shall be paid a salary as determined by the presbytery upon recommendation of the Personnel Committee. The work and salary of the recording clerk shall be included in the presbytery’s annual review of its staff.
- 7.3.2 The recording clerk shall:
 - 7.3.2.a Record all proceedings of the meetings of presbytery and submit them promptly, with supporting documents, to the stated clerk.

7.3.2.b Assist the stated clerk in the duties of parliamentarian for the meetings of presbytery.

7.3.2.c Serve as recording clerk to the Coordinating Commission when the stated clerk is not available.

7.4 Treasurer

7.4.1 The treasurer shall be elected by the presbytery at the third stated meeting and installed at the fourth stated meeting to a term of three years, beginning January 1 of the following year, and to succeeding terms as the presbytery chooses. The treasurer shall be paid a salary as determined by the presbytery upon recommendation of the Personnel Committee. The work and salary of the treasurer shall be included in the presbytery's annual review of its staff.

7.4.2 The treasurer shall:

7.4.2.a Serve as ex officio advisory member of the Finance Committee.

7.4.2.b Oversee the reception, administration, and disbursement of all money of the presbytery and shall suggest policies and procedures for oversight and control to the Coordinating Commission through the Finance Committee.

7.4.2.c Be bonded and designated as Treasurer of the Presbytery for any requirements as a corporate entity.

7.4.2.d Assume care and responsibility for all financial records and papers in cooperation with the presbytery's office manager.

7.4.2.e Make available to the Finance Committee all financial information and records and submit them for review by that committee.

7.4.2.f Present a regular report on the presbytery's finances to each meeting of the Finance Committee, which shall make said report available to the Coordinating Commission and the presbytery, and upon request shall regularly furnish to the leadership of any committee or commission of the presbytery information regarding the financial accounting status of that committee or commission.

8. Structure¹

8.1 Coordinating Commission:

8.1.2 Composition

8.1.2.a The immediate past moderator shall ordinarily serve as chair.

8.1.2.b The moderator and vice-moderator of the presbytery

8.1.2.c Six at-large members elected by presbytery for three-year, staggered terms.

8.1.2.d A representative from each of the presbytery's committees and commissions.

¹ Unless otherwise specified, all elected terms shall be for three calendar years, renewable for a second consecutive term only.

8.1.2.e Members with voice but not vote: general presbyter, stated clerk, recording clerk, treasurer.

8.1.3 The commission shall:

8.1.3.a Provide general coordination and strategic leadership for the presbytery's mission and ministry.

8.1.3.b In consultation with the stated clerk, set the agenda for each presbytery meeting including theme development and worship leadership.

8.1.3.c Oversee the work of each of the presbytery's committees and receive reports from and offer counsel to the presbytery's commissions.

8.1.3.d Relate to organizations with which the presbytery has a covenant, ecumenical relationships, and/or denominational affiliations.

8.1.3.e Appoint task forces.

8.1.3.f Affirm the establishment of networks.

8.1.3.g Approve request for contract positions as described in the staffing rationale.

8.1.3.h Move the annual budget to the presbytery for adoption.

8.1.3.i Approve the requests of congregations to list portions of their property for sale up to \$500,000 in value, upon recommendation of the Finance Committee.

8.1.3.j Apply for grants through churchwide special offerings.

8.1.3.k In conjunction with the stated clerk, prepare an annual calendar for the presbytery.

8.1.3.l Maintain a continuing study of the presbytery's needs for general staff, and when convinced of the need for a particular staff position, shall recommend to presbytery the descriptions of both the position and person needed. The presbytery's search for persons to fill the positions shall be subject to the provisions contained in the Book of Order.

8.2 Coordinating Commission Committees²

8.2.1 Each committee will elect a chair from their elected membership and will appoint a representative to the Coordinating Commission, ordinarily the chair.

8.2.2 **Church Growth and Transformation Committee** – Composed of six members, this committee shall foster and encourage vital congregations, developing new worshipping communities and shared ministries between congregations, and promoting new and transformational endeavors within the congregations of the presbytery.

² Committees report to the presbytery through the Coordinating Commission

- 8.2.3 Finance Committee** — Composed of six members, of whom at least two shall be ministers and at least two shall be ruling elders, and the remainder shall be members of a congregation of the presbytery. The committee also can add to its membership, by invitation, members of a congregation of the presbytery. The Committee shall:
- 8.2.3.a Coordinate all fiscal matters for the presbytery including the annual designation of those permitted to prepare or sign checks from presbytery accounts.
 - 8.2.3.b Prepare annually a proposed budget for presbytery to be submitted by the Coordinating Commission.
 - 8.2.3.c Ensure that the presbytery ordinarily maintains a reserve fund equal to 50% of the sum of presbytery operations, office operations, and personnel expenses.
 - 8.2.3.d Consider any financial request beyond the presbytery budget. The Coordinating Commission will be notified of any unbudgeted request over \$25,000 that the Finance Committee approved.
 - 8.2.3.e Ensure an annual review of the presbytery's financial records and report the findings to the presbytery.
 - 8.2.3.f Serve as the Board of Trustees of the Corporation of the Presbytery of Mid- Kentucky and shall act as such when instructed by the presbytery or when accomplishing those legal transactions assigned as specific responsibilities in the standing rules. The stated clerk of the presbytery shall act as the agent for the trustees of the corporation for the purchase and sale of property or other legal matters and shall be the custodian of all related deeds and papers. The chair and vice-chair of the Finance Committee shall serve as president and vice-president of the corporation.
- 8.2.4 Hispanic/Latino Ministries** - Composed of two ordained members elected by presbytery, one of whom will serve as chair, and may add to its membership by invitation members of the worshipping communities. The purpose of this committee will be the support for Hispanic and Latino ministry and outreach.
- 8.2.5 Leader Development and Christian Education Committee** – Composed of three members elected by presbytery, one of whom will serve as chair, and may add to its membership by invitation members of a congregation of the presbytery. The purpose of the committee will be to continue and grow educational and leader development opportunities in Mid-Kentucky Presbytery. This committee shall maintain collegial relations with UKirk and Cedar Ridge Camp.

- 8.2.6 Mission Committee/Self-Development of People** - Composed of six members in three classes plus a representative of SDOP, this committee may also invite additional participants. The Committee shall:
- 8.2.6.a Encourage appropriate, effective mission presbytery-wide and within the presbytery's congregations and worshiping communities.
 - 8.2.6.b Maintain the status of the presbytery's Self-Development of People efforts and promote its program in the presbytery.
 - 8.2.6.c Foster vitality in the ecumenical and mission partnerships the presbytery commits to the committee's care.
- 8.2.7 Personnel Committee** -- Composed of six members plus the general presbyter. The committee will elect a chair from its elected members. The Committee shall:
- 8.2.7.a Review the work of the presbytery's staff each year.
 - 8.2.7.b Appoint interim officers, with confirmation by the presbytery, when vacancies occur.
 - 8.2.7.b Review and recommend changes in the presbytery's office equipment and office space each year.
 - 8.2.7.c In consultation with the Finance Committee, recommend to the Coordinating Commission and to the presbytery any changes in contract terms or terms of call for all staff members.
 - 8.2.7.d Coordinate background checks on potential and current staff.
 - 8.2.7.e Hear and respond appropriately to staff grievances.
 - 8.2.7.f Provide ongoing support for personal and professional development of staff.
 - 8.2.7.g Review the presbytery's personnel manual bi-annually (odd numbered years) and recommend to the Coordinating Commission any proposed changes to the Coordinating Commission.
 - 8.2.7.h Responsible for naming a member to the Racial Justice Committee and other committees as designated.
 - 8.2.7.i The Committee will meet a minimum of quarterly.
- 8.2.8. Racial Justice Committee** - Composed of six members, including one from the Personnel Committee, one from the Nominations and Representation Committee, and at least two BIPOC (Black, Indigenous, People of Color) who belong to the presbytery congregation/ministries made up mainly of BIPOC. The Committee shall:
- 8.2.8.a Advise the Personnel Committee on how to establish clearer, confidential procedures for reporting and investigating incidents of racism or racial bias within the church.
 - 8.2.8.b Review the presbytery's progress on measurable policy goals such as:

1. Increase the percentage of BIPOC in leadership roles by a specified amount over the next five years.
2. Host a minimum of two anti-racist educational events per year.
3. Provide financial support and fund-raising assistance to the Presbytery congregations/ministries made up mainly by BIPOC.
4. Provide financial support to at least three community-based racial justice initiatives per year.
5. Increase the percentage of congregations/ministries that have developed and adopted their anti-racism policy and implemented anti-racism initiatives.

8.2.8.c Review the presbytery's Anti-Racism Policy every two years, seeking feedback from clergy, staff, and congregation members to assess the policy's effectiveness and identify areas for improvement, checking with presbytery partners on our effectiveness in community engagement, and proposing updates/amendments to the policy as necessary to respond to evolving challenges and contexts.

8.2.9 Worshipful Work Committee – Composed of six members. The purpose of this committee will be to coordinate and create worship experiences for presbytery meetings and other presbytery-related events.

8.3 Entities of the Presbytery Reporting Directly to the presbytery, in consultation with Coordinating Commission

8.3.1 Commission on Ministry - Composed of eighteen elected members, all of whom are ordained and no more than 10 of whom shall be teaching elders and no more than 10 of whom shall be ruling elders. The commission shall:

8.3.1.a Supervise the churches of presbytery without pastors; arrange for the appointment of moderators in churches without pastors; assist in arranging for pulpit supply; act for presbytery in an advisory capacity in initiating and maintaining relations between ministers and churches. These actions shall be reported to the presbytery at every stated meeting.

8.3.1.b Correspond with members of presbytery working within its bounds in roles other than pastor or associate pastor, with those laboring outside the bounds of presbytery, and with those who are retired.

8.3.1.c Be responsible for presbytery's work relating to the Board of Pensions and the Benefits Plan of the Presbyterian Church (U.S.A.); shall be designated as the presbytery's correspondent with these programs; shall receive requests for ministerial relief and direct appropriate recommendations to the Finance Committee.

- 8.3.1.d Work in conjunction with the Commission on Preparation for Ministry whenever the duties of the two committees overlap.
- 8.3.1.e Assign and conduct examinations before presbytery of all candidates in Mid-Kentucky Presbytery for ordination.
- 8.3.1.f Act, on behalf of presbytery, to find in order calls issued by churches; approve and present calls for services of ministers; to approve the examination of ministers transferring from other presbyteries; to dissolve the pastoral relationship in cases where the congregation and pastor concur; to grant permission to ministers to labor within or outside the bounds of the presbytery; to dismiss ministers to other presbyteries; to act on behalf of presbytery to approve contracts for all temporary pastoral relationships; and to appoint moderators of sessions in churches without a pastor. All such actions shall be reported to the next stated meeting of the presbytery.
- 8.3.1.g Recommend to presbytery minimum terms of call, including salary (including housing allowance) and other compensation for minister members of the presbytery, and shall hear appeals from churches who wish to be relieved from meeting minimum standards.
- 8.3.1.h Maintain these standards among ministers and churches:
 - 1. No church may engage a minister in any capacity until all financial obligations to former pastors, interim or supply pastors, including pension or annuity payments, have been discharged.
 - 2. The pastor nominating committee of a vacant church shall consult with this commission in the very early stages of their work, and before engaging a pastor, associate pastor, stated supply or temporary supply.
 - 3. No full-time pastoral relationship shall be approved in which the minister's salary and allowances are less than the sum adopted by presbytery as its minimum salary and allowances unless an appeal has been made and approved by the Commission on Ministry.
 - 4. No part-time relationship shall be approved unless the proportionate amount of minimum standards are paid.
- 8.3.1.i Establish training for commissioned ruling elders to particular service and shall have oversight of all commissioned ruling elders serving congregations in Mid-Kentucky Presbytery.

8.3.2 Commission on Preparation for Ministry -- Composed of twelve members, six of whom shall be Ministers, three Ruling Elders, and three qualified active members elected from the Presbytery at-large. The Commission shall:

- 8.3.2.a Perform the general duties of the Commission on Preparation for Ministry and the entire process of candidacy described in the Book of Order and as otherwise provided in the standing rules of the presbytery.
 - 8.3.2.b Enroll inquirers and dismiss candidates, with the provision that all such actions be reported to the next stated meeting of the presbytery as provided in the Book of Order (G-2.06).
 - 8.3.2.c On behalf of presbytery, elect ruling elders and ministers to serve as readers for examinations for candidates for ordination at the request of the Presbyteries Cooperative Committee on Examination of Candidates.
 - 8.3.2.d Recommend to presbytery some disposition of every application which comes before the commission.
 - 8.3.2.e Receive and process all communications from the General Assembly committees and from theological institutions which pertain to candidates.
 - 8.3.2.f Work in conjunction with the Commission on Ministry whenever the duties of the two commissions overlap.
- 8.3.3 Nominations and Representation Committee - Composed of nine members, as evenly divided between ministers and ruling elders as possible. The members shall be nominated by the Coordinating Commission and elected by the presbytery. The Coordinating Commission shall endeavor to assure that the membership of the committee represents the diversity priorities of the presbytery. The Committee shall:
- 8.3.3.a Nominate to presbytery all officers, committee and commission members, Coordinating Commission at-large members and commissioners for other governing bodies of the church. The list of Nominees shall ordinarily be submitted to the presbytery at the third stated meeting each year.
 - 8.3.3.b Initiate and maintain a human resource pool of all ministers and ruling elders of the presbytery and qualified active members to serve as a “human resource pool” from which committees may create task groups.
 - 8.3.3.c Endeavor to nominate for membership a balanced number of ministers and ruling elders for all commissions and committees of the presbytery.
 - 8.3.3.d Name a member to the Racial Justice Committee and other committees as designated.
 - 8.3.3.e Advise the presbytery of any need for nominations in particular categories needing increased representation.
 - 8.3.3.f Regularly inform the presbytery of its progress toward fair representation of diverse categories.
- 8.3.4 The Permanent Judicial Commission (reports directly to the presbytery) --
Composed of nine members for a term not to exceed six years. These members

will be placed in three classes and when called for service shall elect their own moderator and clerk and shall conduct their proceedings according to the Book of Order (primarily Chapter D-5) of the Presbyterian Church (U.S.A.). The Commission shall:

8.3.5.a Provide for a regular review of the standing rules of the presbytery in consultation with the stated clerk.

8.3.5.b Serve as a Bills and Overtures Committee by reviewing any overtures or resolutions submitted to the presbytery for possible recommendation by a session, the Synod of Living Waters, or the General Assembly of the PC(USA), all such being received within ten days of the stated meeting at which they will be considered.

9. Task Forces and Networks - The presbytery, through the Coordinating Commission, may also address needs through:

9.1 Task Forces — May be requested by ministers, ruling elders, or congregations or may be established by presbytery action. Task forces will ordinarily be appointed by the Coordinating Commission in consultation with the initiating body/bodies for a period not to exceed three years. Task forces may apply for contract consultant assistance for up to two years. Task forces will provide written updates to the Coordinating Commission in January and June of each year.

9.2 Networks — May be created with the affirmation of the Coordinating Commission and may be initiated by individuals with special concerns. An approved network will be open to all interested parties, publicized through presbytery communications, and will report annually to the Coordinating Commission. Networks may sponsor programs or events with the approval of the Coordinating Commission.

10. Cedar Ridge Camp, Inc.

10.1 Cedar Ridge Camp, Inc. The presbytery shall cause a board to be formed for oversight of Cedar Ridge Camp, Inc., to be known as the Cedar Ridge Camp Board, which shall be composed of 12 members.

10.2 The presbytery shall enter a Covenant Relationship with Cedar Ridge Camp and the board, which shall list the terms of the relationship, in addition to those provisions contained in these standing rules. This covenant shall be reviewed and approved by the presbytery and shall be contained in the appendices to these standing rules.

10.3 Cedar Ridge Camp, Inc. and the Cedar Ridge Camp Board shall:

10.3.1 Be responsive to presbytery.

10.3.2 Be responsible for the program of outdoor education at Cedar Ridge Camp.

10.3.3 Be responsible for maintaining state required, and camping association standards, for the operation of Cedar Ridge Camp.

- 10.3.4 Be responsible for maintaining all property and equipment to keep Cedar Ridge Camp functional.
- 10.3.5 Interpret to the Finance Committee, the Coordinating Commission, and the presbytery, the financial resources indicated for maintaining the regulatory and physical requirements essential to the operation of Cedar Ridge Camp.
- 10.3.6 Be responsible for studying and proposing site development for outdoor education purposes.
- 10.3.7 Be responsible for all finances connected with the operation of Cedar Ridge Camp including the preparation of the annual operating budget which will be presented to the Finance Committee
- 10.3.8 Be accountable to the presbytery in all financial matters regarding the operation of Cedar Ridge Camp.
- 10.3.9 Be responsible for publicizing and promoting the purposes of the ministry of Cedar Ridge Camp.
- 10.3.10 Develop and revise, in timely fashion, management and operating systems to facilitate the effective and efficient performance of its work and the administration of the operation of Cedar Ridge Camp and report such revisions to the Coordinating Commission.

11. Miscellaneous:

- 11.1 Policy on Receipt and Distribution of Mission Funds: Each church shall send its mission funds, as approved by the session, directly to the presbytery office, where distribution shall be made to the General Assembly, the synod, and the presbytery according to the percentages adopted by the presbytery.
- 11.2 Policy on Per Capita Apportionments: Each church shall send to the presbytery office its annual per capita apportionments in the amount fixed by presbytery, to provide for the administrative expenses of the presbytery, synod, and General Assembly.
- 11.3 Suspension of the Standing Rules: Any standing rule may be suspended temporarily at any stated meeting of presbytery by a two-thirds majority of the members present and voting.
- 11.4 Amendments to the Standing Rules: The standing rules may be amended by a two-thirds majority of members present and voting at any stated meeting, providing a notice shall have been given publicly of the intention to amend at a previous stated meeting. Any proposed amendment to the standing rules shall be referred to the Coordinating Commission and other committees as appropriate, for their review and recommendation.
- 11.5 Corrections to the Standing Rules: The stated clerk is authorized to make editorial corrections in the standing rules and shall report these corrections to the presbytery at the next stated meeting. When conditions outside the control of presbytery render any portion of these rules inaccurate, the stated clerk shall make the appropriate corrections and report such conditions and corrections to presbytery at the next stated meeting.

- 11.6 Submission of overtures to General Assembly: When any session of the presbytery wishes to submit an overture to the General Assembly for the presbytery's consideration, it shall submit that overture to the stated clerk in time for it to be included on the provisional docket to the next presbytery meeting. That submission shall be considered a first reading of the overture, which shall automatically be referred to the Permanent Judicial Commission. The Permanent Judicial Commission shall bring its recommendation (approve, disapprove, or take no action) regarding the overture to the next stated meeting of the presbytery.
- 11.7 Overtures to the General Assembly referred to our Presbytery from another Presbytery: Should a session within the bounds of this presbytery request Mid-Kentucky Presbytery to concur with an overture from another presbytery, the Permanent Judicial Commission shall review the overture and recommend a response to the Presbytery of Mid-Kentucky.