

# Presbytery of Mid-Kentucky Stated and Annual Meeting Minutes

February 21, 2026

Anchorage Presbyterian Church  
11403 Park Road, Anchorage KY 40223

**Welcome:** Rev. Joel Weible, Moderator, welcomed the presbytery to Anchorage Presbyterian Church at 10:30 a.m. and opened the meeting with prayer.

First-time members and guests were welcomed to the presbytery.

Rev. Phil Lloyd -Sidle and Rev. Camille Williams-Neal (Muskingum Valley) were introduced and presented to be seated as corresponding members. A motion was made to seat them as corresponding members. There were no objections, and the moderator declared the **motion approved**.

The moderator invited Rev. Tara Reck, Pastor of Anchorage Presbyterian Church, to welcome the presbytery. She noted that the congregation was formed in 1799 and warmly welcomed the presbytery. Rev. Reck introduced the worship offering recipient, The Prisoner’s Hope.

**Quorum:** The moderator called upon Interim Stated Clerk Rev. Jenny Edlin to advise regarding a quorum. **The moderator declared a quorum was present.** The roll was established as follows:

Church	Ministers	Elders
Anchorage	Tara Reck	Margaret Fadeley Anne Harryman
Bardstown-First		
Bardstown Road	Mark Eldred	Alicia Bloos
Beechmont	Marissa Galvan Valle	Brian Cubbage
Bethel First	Jim Murphy	
Beulah		Kyle Dreher Nancy Leach
Big Spring-Bloomfield	Lisa Zahalka	Stuart Zahalka
Briargate	Kevin Kouba	Terry Carby
Central	Ann Deibert	Vince Patton Nick Wilkerson
Columbia Union		
Covenant Community	Abigail Heimach-Snipes	Catherine Reuning
Crescent Hill	Tamara Recob	Andrea Trautwein Soni Castleberry
Ebenezer		
Elizabethtown First		Angie Lyvers
Eminence First		
Fourth	Tom Vandergriff	
Frankfort First	JT Silence	Debbie Lewis
Frankfort South		Erwin Lewis
Glasgow First		
Grace-Hope	Angela Johnson	
Greensburg		
Harvey Browne	Christine Coy Fohr Katherine Kubar	Anne Hughes Thomas Hughes
Hebron	George Love	
Highland	Nolan Huizenga Adrian White	Patti Pinkley Carol Pye

Church	Ministers	Elders
	Megan McCarty	
Hopewell	Andrew Hartmans	
John Knox	Susan Barnes	Sue Wilkerson
Korean		
LaGrange		
Munfordville		
Okolona		Linda Montgomery
Patteson Memorial	Jeanette Martin	
Peace		Robert Charles Denise Overstreet
Pewee Valley	Joel Weible Asia Stoess	
Portland Avenue		
Radcliff		Ann Ferguson
Second	Barrett Abernethy Andrew Bowman	Ann Bowling Deb Vetter Mike Vetter
Shawnee		Jewel McRae Dianne White
Shelbyville First		
Springdale		Greg Cohen Susan Cohen
Springfield		
Strathmoor	KT Ockels	Cheryl Branch
Taiwanese		
Trinity		Andrew Cannava Betty Muse
United	Steve Jester	
Westwood		

Other Teaching Elders Present: J. Akin, M. Baridon, B. Barnes, M. Barnes, R. Barnes, D. Braaksma, C. Campbell, P. Clinger, M. Cross, C. Cabbage, J. Edlin, F. Fedlam, A. Gage, D. Gambrell, J. Gibo, J. Gingerich, J. Han, E. Hendricks, P. Hinds, J. Hodge, J. Kim, L. Kraus, N. Herring, C. Horton, J. Kubar, C. Lara, J. Larsen-Wigger, P. Lloyd-Sidle, P. Long, J. McGee, G. Meester, R. Meester, A. Moiso, M. Myers, M. Nebelsick, P. Praylow, M. Porter, K. Pyle, L. Reichenbecher, D. Rift, M. Rift, D. Seeger, W. Steele, B. Stewart, M. Taylor, K. Tribolet, N. Troy, J. Van Marter, E. Veliquette, R. Williams-Neal, W. Williamson, C. Wood, E. Zavala

Other Ruling Elders Present: B. Blake (Harvey Browne), D. Braaksma (Beechmont), P. Chang (Crescent Hill), E. Hwang (Second), B. Kuhn (Anchorage), M. Maxwell (Radcliff), H. Snyder (Second), S. Sutphin (Harvey Browne),

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

Visitors Present: L. Garrett, S. Gregory (Crescent Hill), B. Green (Presb. Pub. Corp), R. Gianzero (KY Council of Churches), E. Gribbons (Covenant Community), H. Gribbons, L. Groce, R. Hartmans (Crescent Hill), G. Hoffman, H. Ingram, J. Kim, P. Lloyd-Sidle, R. Meester, E. Seeger, B. Valle, C. Williams-Neal (Muskingum Valley)

Excused Teaching Elders: N. Beckes, B. Bishop, J. Bos, C. Brockwell, V. Brown, D. Bush, J. Catron, K. Clayton, M. Coalter, G. Cooper, K. Costanzo, A. Cowser, S. Crymes, T. Dillard, S. Dunford, A. Earley, A. Egan, F. Ehrman, M. Ellis, C. Evans, G. Fasanella, J. Garrett, T. Gill, R. Gillogly, G. Hall, J. Hall, J. Han, N. Herring, O. Hofmann, R. Hogle, J. Hubert, R. Hunter, S. Jewell, B. Johnson, J. Kim, S. Kim, T. Kim, J. Krauss-Jackson, A. LaPerle, J. Lentz, L. March, R. McClain, G. Micka, J. Mulder, J. Nelson, R. Owens, W. Owens, B. Palmer, G. Pennington, A. Pomerville, D. Richter, R. Roderick, P. Salerno, D. Sawyer, W. Schrader, P. Seebeck, E. Sherby, D. Slagle, J. Small, T. Sorrow, C. Todd, P. Suh, G. Torrens, E. Troy, P. Tull, O. Turner, D. Wadsworth, J. Walker, D. Wallace, J. Watson, S. Weedon, W. Wen, W. Wilder, R. Willis, P. Wissink

Teaching Elder Absent Without Excuse: K. Armstrong, C. Benham, K. Cabrera, M. Carver, J. Davis, J. Delgado, R. Durham, C. Elwood, D. Garton, J. Gulden, S. Hamilton, M. Han, M. Head, A. Helwig, C. Humphrey, L. Kashama, Y. Kim, D. Lee, J. Martin, D. Maxwell, D. Melloan, C. Miske, C. Mook-Bridgman, M. Moore, E. Owen, R. Spencer, C. Stevens, M. Tshihamba, A. Turner, H. Wagner, J. Wagner, M. Wilson

**Agenda:** The moderator presented the meeting agenda. A motion was made to approve the emailed agenda. The motion was seconded. There was no discussion. **The motion was approved.**

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|-------------------|---|
| <b>8:45 a.m.</b>  | <b>Registration, Refreshments, Fellowship</b>   |
| <b>9:00a.m</b>    | <b>Session Minutes/Records Review</b>   |
| <b>9:00 a.m.</b>  | <b>Education Day Workshops</b>  |
| <b>10:30 a.m.</b> | <b>Gathering All Together</b>   |
| <b>10:35 a.m.</b> | <b>Worship, and Installation of Rev. Joanna Kim as General Presbyter</b> <ul style="list-style-type: none"><li>● Preaching: Rev. Dr. Bridgett Green; Presbyterian Publishing Company, President and Publisher</li><li>● Sacrament of the Lord's Supper: Rev. Joanna Kim and Rev. Tara Reck</li><li>● Offering Recipient: The Prisoner's Hope (TPH)*</li></ul> |
| <b>11:45 a.m.</b> | <b>Lunch</b>  |

<b>12:35 p.m.</b>	<b>Consent Agenda:</b> <ul style="list-style-type: none"> <li>● Approve the minutes from the Nov. 8, 2025 stated meeting</li> <li>● Approve the minutes from the Dec. 15, 2025 called meeting</li> <li>● Elect to <b>Commission on Preparation for Ministry:</b> <ul style="list-style-type: none"> <li>○ Rev. Yohan Kim, TE (class of 2027)</li> <li>○ Mrs. Sue Wilder, RE John Knox (class of 2028)</li> </ul> </li> <li>● Elect to <b>Finance Committee:</b> <ul style="list-style-type: none"> <li>○ Mr. Brian Cabbage, RE Beechmont (class of 2028)</li> </ul> </li> </ul>	Jenny Edlin
<b>12:40 p.m.</b>	<b>General Presbyter's Report</b>	Joanna Kim
<b>12:50 p.m.</b>	<b>Commission on Preparation for Ministry</b> <ul style="list-style-type: none"> <li>● <b>FOR ACTION:</b> The Commission for Preparation for Ministry presents Inquirer Grace-Love and recommends that Grace-Love be moved to candidacy.</li> <li>● <b>FOR ACTION:</b> 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.</li> </ul>	Carl Horton
<b>1:20 p.m.</b>	<b>Coordinating Commission Report</b> <ul style="list-style-type: none"> <li>● Annual Meeting of The Corporation</li> <li>● Update from Hispanic Latino Committee (Tom Vandergriff)</li> <li>● Update from Mission Committee (Mary Nebelsick)</li> <li>● Update from UKirk (Luca Groce)</li> </ul>	Alicia Bloos
<b>1:35 p.m.</b>	<b>Church Administration Committee</b> <ul style="list-style-type: none"> <li>● <b>FOR ACTION:</b> 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."</li> <li>● <b>FOR ACTION:</b> 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."</li> </ul>	Perry Chang
<b>2:00 p.m.</b>	<b>Personnel Committee</b> <ul style="list-style-type: none"> <li>● <b>FOR ACTION:</b> The Personnel Committee presents the revised Personnel Manual Policy for a second reading and recommends its approval and adoption.</li> </ul>	Candi Cabbage
<b>2:10 p.m.</b>	<b>Announcements</b> <i>Please keep announcements to one minute or less</i>	
<b>2:20 p.m.</b>	<b>New Business</b>	
<b>2:25 p.m.</b>	<b>Report from the Stated Clerk</b> <ul style="list-style-type: none"> <li>● Revised Standing Rules update</li> <li>● Attendance and Offering reports</li> <li>● Session minutes review</li> <li>● Appreciation</li> </ul>	Jenny Edlin
<b>2:30 p.m.</b>	<b>Adjourn with prayer</b>	Betty Muse

**Worship and Installation:** The Presbytery worshiped together with the Rev. Dr. Bridgette A. Green preaching on John 15:1–5. Rev. Sunghye Joanna Kim was installed as General Presbyter of Mid-Kentucky Presbytery. An offering was collected for the work of The Prisoner’s Hope. The presbytery celebrated the Lord’s Supper together.

**Consent Agenda:** The Interim Stated Clerk presented the consent agenda:

- Approve the minutes from the November 8, 2025 stated meeting
- Approve the minutes from the December 15, 2025 called meeting
- Elect to the Commission on Preparation for Ministry:
  - Rev. Yohan Kim, TE (Class of 2027)
  - Mrs. Sue Wilder, RE, John Knox Presbyterian Church (Class of 2028)
- Elect to the Finance Committee:
  - Mr. Brian Cabbage, RE, Beechmont (Class of 2028)

No items were removed from the consent agenda. **The consent agenda was approved as presented.**

**General Presbyter’s Report:** Rev. Joanna Kim reported. She expressed gratitude for the beautiful service and warm welcome. She shared that she is settling in, organizing her work, and looks forward to learning names and faces quickly. Despite winter storms, she has experienced warmth and hospitality.

She reflected on the questions:

- What does it mean to be a spiritual community?
- How are we stewarding what we have been given?

She encouraged building systems and habits that support mission and goals, including practical stewardship of shared resources.

**Commission on Preparation for Ministry:** Rev. Carl Horton, Chair, reported.

On behalf of the Commission, Carl moved that Kendra Grace-Love be moved from Inquirer to Candidate. The Presbytery participated in the worship liturgy for the reception of an Inquirer as a Candidate.

Ms. Grace-Love shared her Christian faith, service, and motivation for ministry. Members of the presbytery asked questions.

A motion was made and seconded to end the examination. **The motion was approved.** Ms. Grace-Love was escorted from the room. Following discussion, **the motion to enroll Ms. Grace-Love as a Candidate was approved.**

The constitutional questions were asked and answered. Rev. Nolan Huizenga offered a charge to the Candidate.

Carl Horton then moved that **Candidate Alicia Demartra-Pressley** be granted an alternative means of examination for the April Polity Exam due to vision strain, having previously attempted the exam twice. The alternative exam will be administered over a three-day period by the CPM using questions prepared by the Presbytery’s Cooperative Committee on Examinations for Candidates (PCC). Each day, the Candidate will receive one of the three questions with a three-hour time frame to complete and submit her response. This matches the standard nine-hour total time allowance. Three readers will be appointed by CPM to evaluate the exam, and results will be reported to CPM. Following discussion, **the motion was approved unanimously.**

**Coordinating Commission Report:** RE Alicia Bloos, Chair, reported.

- **Annual Meeting of the Corporation** - Corporation of the Presbytery of Louisville -Union (DBA Presbytery of Mid-Kentucky). A motion was made to suspend the presbytery meeting. The corporate meeting was called to order. The moderator announced that there was no business. A motion was made and seconded to adjourn the corporate meeting. **The motion carried.** The presbytery meeting resumed.
- **Hispanic Latino Commission** – Rev. Tom Vandergriff, Chair, reported and thanked the presbytery for its support. He shared that the ministry of Rev. Elmer Zavala was reviewed and affirmed as faithful and effective. RE Sylvette Rivera presented information about La Escuelita Learning Hub, housed at Beechmont Presbyterian Church. The ministry supports 35 children with tutoring, sports, food, transportation assistance, therapy, and family support. Volunteers and additional support are needed.
- **Mission Committee** – Rev. Mary Nebelsick, Chair, reported that a PowerPoint presentation has been developed highlighting mission initiatives from congregational websites. She encouraged congregations to update and edit their mission pages, or provide information for Mary to update and edit, in the PowerPoint and expressed appreciation for the strong mission engagement across the presbytery.
- **Ukirk** – Luca Groce reported on his experience with Ukirk and shared how the ministry has strengthened his faith. Ukirk is seeking volunteers to provide meals for weekly gatherings and financial support for its ministry.

**Church Administration Committee:** RE Perry Chang, Chair, presented the following actions:

### **1. Concurrence with Redlands Overture**

The committee recommended that the Presbytery of Mid-Kentucky concur with the Presbytery of Redlands overture:

“Recognition That Israel Has Violated the International Law Prohibiting Genocide.”

Following discussion, **the motion was approved.**

### **2. Concurrence with San Francisco Overture**

The committee recommended concurrence with the Presbytery of San Francisco overture:

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

During discussion, a motion was made to amend the main motion by adding the following comments:

1. The presbytery has concern that a full trade embargo could be considered violent; therefore, humanitarian aid must be guaranteed in any trade embargo.
2. The presbytery has concern that existing church entities, including Presbyterian Disaster Assistance and Mission Responsibility Through Investment (MRTI), be included in the consideration.

**The amendment was approved.**

A further amendment was proposed to add a third comment noting that church partners in Palestine, through the Kairos-Two document, have recommended similar action. **The amendment failed.**

**The main motion, as amended, was approved.**

RE Betty Muse, Vice-Moderator, assumed the chair.

**Personnel Committee:** Rev. Candi Cabbage, Chair, presented the following motion: The Personnel Committee presents the revised Mid-Kentucky Presbytery Personnel Manual Policy for a second reading and recommends its approval and adoption. There was no discussion. **The motion was approved.**

**Announcements:** A period of one-minute announcements was held.

**New Business:** No new business was presented.

**Report of the Interim Stated Clerk:** Jenny Edlin reported:

- Standing Rules Update: Due to the size of the current docket, the updated Standing Rules will be considered at the May 18<sup>th</sup> presbytery meeting. Please reach out to Jenny with any comments or suggestions pertaining to the revised rules.
- Attendance and Offering: 78 Teaching Elders present; 45 Ruling Elders present; 16 Visitors present. The worship offering was \$1,584.50.
- Session Minutes Review. The following congregations' 2025 minutes were reviewed:
  - Crescent Hill Presbyterian Church
  - Harvey Browne Memorial Presbyterian Church (2024 and 2025)
  - John Knox Presbyterian Church
  - Second Presbyterian Church
  - Fourth Presbyterian Church (2024 and 2025)
  - Trinity Presbyterian Church
  - Strathmoor Presbyterian Church
  - Peace Presbyterian Church
- On behalf of the presbytery, Jenny thanked Anchorage Presbyterian Church for its hospitality.
- The next stated presbytery meeting will be held May 18, 2026, at First Presbyterian Church, Shelbyville, Kentucky.

**Adjournment:** A motion to adjourn was made and seconded. **The motion carried.** Vice-Moderator Betty Muse closed the meeting with prayer.

Joel Weible, Moderator

Jenny Edlin, Interim Stated Clerk

Andrew Hartmans, Recording Clerk

# PERSONNEL POLICIES MANUAL



Mid-Kentucky Presbytery

Approved February 21, 2026

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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:

# Presbytery of Mid-Kentucky Balance Sheet

As of December 31, 2025

	Total	
	As of Dec 31, 2025	As of Dec 31, 2024 (PY)
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Bank Accounts</b>		
100400 US Bank Checking	3,370.57	60,762.53
100400.01 G. Grows Insurance Claim Receipts	381,352.48	
<b>Total 100400 US Bank Checking</b>	<b>\$ 384,723.05</b>	<b>\$ 60,762.53</b>
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	
<b>Total Bank Accounts</b>	<b>\$ 544,394.24</b>	<b>\$ 219,583.00</b>
<b>Other Current Assets</b>		
120000 Undeposited Funds	150.00	100.00
<b>130000 Designated Funds</b>		
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
<b>Total 130000 Designated Funds</b>	<b>\$ 3,925,854.09</b>	<b>\$ 3,797,617.81</b>
<b>Total Other Current Assets</b>	<b>\$ 3,926,004.09</b>	<b>\$ 3,797,717.81</b>
<b>Total Current Assets</b>	<b>\$ 4,470,398.33</b>	<b>\$ 4,017,300.81</b>
<b>Fixed Assets</b>		
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
<b>Total Fixed Assets</b>	<b>\$ 979,300.00</b>	<b>\$ 979,300.00</b>
<b>Other Assets</b>		
<b>170000 Loans Receivable</b>		
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
<b>Total 170000 Loans Receivable</b>	<b>\$ 116,693.13</b>	<b>\$ 171,189.21</b>
<b>Total Other Assets</b>	<b>\$ 116,693.13</b>	<b>\$ 171,189.21</b>
<b>TOTAL ASSETS</b>	<b>\$ 5,566,391.46</b>	<b>\$ 5,167,790.02</b>

**LIABILITIES AND EQUITY**

**Liabilities**

**Current Liabilities**

**Accounts Payable**

200000 Accounts Payable	209.30	4,030.53
<b>Total Accounts Payable</b>	<b>\$ 209.30</b>	<b>\$ 4,030.53</b>

**Other Current Liabilities**

210000 Prepaid Per Capita	-710.72	5,626.21
230000 Payroll Liabilities	0.00	0.00
230042 Louisville City - Minister	-5.94	-6.08
230065 Section 125 Treasurer	0.00	140.00
Fidelity 403B MKP Contribution	0.50	0.00
<b>Total 230000 Payroll Liabilities</b>	<b>-\$ 5.44</b>	<b>\$ 133.92</b>

<b>Total Other Current Liabilities</b>	<b>-\$ 716.16</b>	<b>\$ 5,760.13</b>
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<b>Total Current Liabilities</b>	<b>-\$ 506.86</b>	<b>\$ 9,790.66</b>
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<b>Total Liabilities</b>	<b>-\$ 506.86</b>	<b>\$ 9,790.66</b>
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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
320005 Desig-SDOP Grant	0.00	2,500.00
320100 Designated Fund - NCD & Revital	516,469.01	600,575.05
320114 Designated-Triennium	0.00	6,000.00
320209 Desig - Meadowview Legacy	2,548,542.79	2,387,312.48
320212 Desig-Synod Tech Grant	1,053.67	1,053.67
320221 Designated-Goodness Grows Insurance Claim	381,352.48	
320225 Desig-Jentes PR Calvin PC	790.16	790.16
320265 Desig-Calvin PC Legacy Funds	39,805.47	46,805.47
320290 Designated Okolona PC Payroll	4,030.09	4,517.79
320305 Designated Cres Hill Payroll	974.64	629.88
320315 Desig-CCC Payroll	-0.18	-5,944.70
320320 Desig-Shawnee PC Payroll	-8,302.02	-6,829.12
320325 Designated-Beechmont PC(USA) Grant Learning Hub	0.00	30,000.00

<b>Total 320000 Designated Accounts</b>	<b>\$ 3,486,371.79</b>	<b>\$ 3,069,066.36</b>
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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
<b>Total 320200 Temp Restricted Fund Balance</b>	<b>\$ 556,422.48</b>	<b>\$ 544,389.75</b>
320300 Perm Designated Fund Bal	5,000.00	5,000.00
390000 Retained Earnings	1,369,996.27	1,527,286.52
<b>Net Income</b>	<b>28,284.80</b>	<b>-108,566.25</b>
<b>Total Equity</b>	<b>\$ 5,566,898.32</b>	<b>\$ 5,157,999.36</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 5,566,391.46</b>	<b>\$ 5,167,790.02</b>

## 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 □

Thursday, Feb 12, 2026 07:28:56 AM GMT-8 - Accrual Basis

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

	Total				% of Budget
	Actual	Budget	over Budget	Remaining	
<b>Mission Income</b>					
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%
<b>Total 400100 Shared Mission Support</b>	<b>\$ 232,560.12</b>	<b>\$ 228,000.00</b>	<b>\$ 4,560.12</b>	<b>-\$ 4,560.12</b>	<b>102.00%</b>
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%
<b>Total 400200 Per Capita</b>	<b>\$ 142,758.42</b>	<b>\$ 143,323.70</b>	<b>-\$ 565.28</b>	<b>\$ 565.28</b>	<b>99.61%</b>
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	
<b>Total 400400 Peacemaking Income</b>	<b>\$ 2,547.11</b>	<b>\$ 0.00</b>	<b>\$ 2,547.11</b>	<b>-\$ 2,547.11</b>	
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%
<b>Total 410120 Preston Hwy. Hispanic Ministry</b>	<b>\$ 43,337.65</b>	<b>\$ 42,073.50</b>	<b>\$ 1,264.15</b>	<b>-\$ 1,264.15</b>	<b>103.00%</b>
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	
<b>Total 420995 CG&amp;T Draw</b>	<b>\$ 50,000.00</b>	<b>\$ 354,000.00</b>	<b>-\$ 304,000.00</b>	<b>\$ 304,000.00</b>	<b>14.12%</b>
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	
<b>Total 495955 Meadowview Transfer</b>	<b>\$ 230,755.43</b>	<b>\$ 0.00</b>	<b>\$ 230,755.43</b>	<b>-\$ 230,755.43</b>	
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	
<b>Total 496225 PYC Fund Draw</b>	<b>\$ 8,192.00</b>	<b>\$ 6,750.00</b>	<b>\$ 1,442.00</b>	<b>-\$ 1,442.00</b>	<b>121.36%</b>
<b>Total 420000 Other Income</b>	<b>\$ 494,401.23</b>	<b>\$ 414,357.60</b>	<b>\$ 80,043.63</b>	<b>-\$ 80,043.63</b>	<b>119.32%</b>
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	
<b>Total 550635 Goodness Grows Income</b>	<b>\$ 259,369.24</b>	<b>\$ 33,400.00</b>	<b>\$ 225,969.24</b>	<b>-\$ 225,969.24</b>	<b>776.55%</b>
<b>Total Mission Income</b>	<b>\$ 1,230,634.08</b>	<b>\$ 909,307.55</b>	<b>\$ 321,326.53</b>	<b>-\$ 321,326.53</b>	<b>135.34%</b>
<b>Shared Support Expense</b>					
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	
<b>Total 500100 Church Support-GA</b>	<b>\$ 94,698.78</b>	<b>\$ 91,977.20</b>	<b>\$ 2,721.58</b>	<b>-\$ 2,721.58</b>	<b>102.96%</b>
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	
<b>Total 500200 Church Support-Synod</b>	<b>\$ 33,351.04</b>	<b>\$ 32,613.40</b>	<b>\$ 737.64</b>	<b>-\$ 737.64</b>	<b>102.26%</b>
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%
<b>Total 520005 Commission on Ministry</b>	<b>\$ 6,480.49</b>	<b>\$ 8,250.00</b>	<b>-\$ 1,769.51</b>	<b>\$ 1,769.51</b>	<b>78.55%</b>
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	
<b>Total 520100 Commission on Prep for Ministry</b>	<b>\$ 12,196.64</b>	<b>\$ 8,000.00</b>	<b>\$ 4,196.64</b>	<b>-\$ 4,196.64</b>	<b>152.46%</b>
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%
<b>Total 520500 UKirk Communities Exp</b>	<b>\$ 25,305.23</b>	<b>\$ 27,652.75</b>	<b>-\$ 2,347.52</b>	<b>\$ 2,347.52</b>	<b>91.51%</b>
<b>Total 520300 Christian Education Committee</b>	<b>\$ 40,370.84</b>	<b>\$ 44,152.75</b>	<b>-\$ 3,781.91</b>	<b>\$ 3,781.91</b>	<b>91.43%</b>
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%
<b>Total 520430 Coordinating Commission</b>	<b>\$ 2,020.85</b>	<b>\$ 10,000.00</b>	<b>-\$ 7,979.15</b>	<b>\$ 7,979.15</b>	<b>20.21%</b>
<b>Total 520000 Presbytery Program Support</b>	<b>\$ 98,465.41</b>	<b>\$ 109,402.75</b>	<b>-\$ 10,937.34</b>	<b>\$ 10,937.34</b>	<b>90.00%</b>
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%
<b>Total 510500 Preston Hwy. Hispanic Ministry</b>	<b>\$ 44,255.04</b>	<b>\$ 42,073.50</b>	<b>\$ 2,181.54</b>	<b>-\$ 2,181.54</b>	<b>105.19%</b>
530100 Cafe Brasil		1,000.00	-1,000.00	1,000.00	0.00%
<b>Total 530000 Hispanic/Latino Committee</b>	<b>\$ 44,255.04</b>	<b>\$ 43,073.50</b>	<b>\$ 1,181.54</b>	<b>-\$ 1,181.54</b>	<b>102.74%</b>
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	
<b>Total 550255 Meadowview Funds Disbursement</b>	<b>\$ 259,330.33</b>	<b>\$ 0.00</b>	<b>\$ 259,330.33</b>	<b>-\$ 259,330.33</b>	
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	
<b>Total 550600 N. Oldham Goodness Grows</b>	<b>\$ 258,394.97</b>	<b>\$ 387,400.00</b>	<b>-\$ 129,005.03</b>	<b>\$ 129,005.03</b>	<b>66.70%</b>
<b>Total Shared Support Expense</b>	<b>\$ 912,762.34</b>	<b>\$ 664,466.85</b>	<b>\$ 248,295.49</b>	<b>-\$ 248,295.49</b>	<b>137.37%</b>
<b>Remaining Mission Income</b>	<b>\$ 317,871.74</b>	<b>\$ 244,840.70</b>	<b>\$ 73,031.04</b>	<b>-\$ 73,031.04</b>	<b>129.83%</b>
<b>Presbytery Expenses</b>					
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%
<b>Total 600100 Presbytery Operations</b>	<b>\$ 8,005.36</b>	<b>\$ 7,100.00</b>	<b>\$ 905.36</b>	<b>-\$ 905.36</b>	<b>112.75%</b>
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%
<b>Total 600200 Office Operations</b>	<b>\$ 15,020.41</b>	<b>\$ 13,850.00</b>	<b>\$ 1,170.41</b>	<b>-\$ 1,170.41</b>	<b>108.45%</b>
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%
<b>Total 610100 Office Mngr</b>	<b>\$ 77,533.20</b>	<b>\$ 77,532.80</b>	<b>\$ 0.40</b>	<b>-\$ 0.40</b>	<b>100.00%</b>
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%

<b>Total 610300 Treasurer</b>	<b>\$ 68,172.65</b>	<b>\$ 66,610.90</b>	<b>\$ 1,561.75</b>	<b>-\$ 1,561.75</b>	<b>102.34%</b>
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%
<b>Total 610600 G Presbyter</b>	<b>\$ 116,752.71</b>	<b>\$ 120,665.75</b>	<b>-\$ 3,913.04</b>	<b>\$ 3,913.04</b>	<b>96.76%</b>
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%
<b>Total 610000 Personnel Expenses</b>	<b>\$ 293,504.40</b>	<b>\$ 301,451.17</b>	<b>-\$ 7,946.77</b>	<b>\$ 7,946.77</b>	<b>97.36%</b>
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	
<b>Total 800000 Other Expenses</b>	<b>\$ 1,322.64</b>	<b>\$ 0.00</b>	<b>\$ 1,322.64</b>	<b>-\$ 1,322.64</b>	
<b>Total Presbytery Expenses</b>	<b>\$ 317,852.81</b>	<b>\$ 324,401.17</b>	<b>-\$ 6,548.36</b>	<b>\$ 6,548.36</b>	<b>97.98%</b>
<b>Net Income/Loss*</b>	<b>\$ 18.93</b>	<b>-\$ 79,560.47</b>	<b>\$ 79,579.40</b>	<b>-\$ 79,579.40</b>	<b>-0.02%</b>
<b>Shared Support Expense + Administrative Expense</b>	<b>\$ 1,230,615.15</b>				
<b>Other Income**</b>					
700000 Other Income/Expense			0.00	0.00	
720000 Investment Gain/Loss	28,265.87		28,265.87	-28,265.87	
<b>Total 700000 Other Income/Expense</b>	<b>\$ 28,265.87</b>	<b>\$ 0.00</b>	<b>\$ 28,265.87</b>	<b>-\$ 28,265.87</b>	
<b>Total Other Income</b>	<b>\$ 28,265.87</b>	<b>\$ 0.00</b>	<b>\$ 28,265.87</b>	<b>-\$ 28,265.87</b>	
<b>Net Other Income</b>	<b>\$ 28,265.87</b>	<b>\$ 0.00</b>	<b>\$ 28,265.87</b>	<b>-\$ 28,265.87</b>	
<b>Net Income</b>	<b>\$ 28,284.80</b>	<b>-\$ 79,560.47</b>	<b>\$ 107,845.27</b>	<b>-\$ 107,845.27</b>	<b>-35.55%</b>

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

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