

The Presbytery of Middle Tennessee is a community of churches and church leaders whose role is to guide and support the work of its constituents, striving to build up the body of Christ through connections of mutual support, creating a culture of leadership development and church transformation.

**ONE HUNDRED FORTY-FOURTH STATED MEETING
THE PRESBYTERY OF MIDDLE TENNESSEE
ZOOM MEETING
THURSDAY, MAY 20, 2021**

9:00 am	1.	Registration (Order of the Day in CAPS)
9:35 am		Orientation to Zoom First Time Commissioners (10 min)
9:45 am	2.	CALL TO ORDER / WORSHIP <ul style="list-style-type: none">• Offering: Guatemala Partnership
10:30 am	3.	Establishment of Quorum / Statement of Procedures / Recognition of First Time Presbyters / Seating of Corresponding Members / Adoption of Agenda
10:40 am	4.	Stated Clerk's Report – Therese Howell (5 min) <ul style="list-style-type: none">• Approval of Minutes of 143rd Stated Meeting (February 6, 2021) (p. 2–8)
10:45 am	5.	Administrative Committee – Cristi Scott Ligon (40 min) (p. 9) [Breakout – Vision 2020 Discussion] (p. 10)
11:15 am	6.	Finance Committee – Steve Douse (5 min) (p. 11–35)
11:20 am	7.	Co-Executive Presbyters' Report – Robin & Ray Thomas (10 min) (p. 36–37)
11:30 am	8.	Committee on Mutual Support – Stuart Wilson-Patton (15 min) (p. 38)
11:45 am	9.	Committee on Church Transformation – Chris Adams (15 min)
Noon	10.	Living Waters for the World – Steve Young (10 min)
12:10 pm	11.	Committee on Ministry Report – C. Nolan Huizenga (20 min) (p. 39–45)
12:30 pm	12.	Concerns and Celebrations Unfinished Business 145th Stated Meeting – Saturday, July 17, 2021 (location TBD)
12:45 pm	13.	Closing Prayer / Adjourn

****Here are the ways to give to today's offering:***

- + ***you can send a check to the Presbytery office (1113 Murfreesboro Rd, Suite 106, #216, Franklin, TN 37064)***
- + ***you can go to the presbytery website, www.presbyterymiddletennessee.org, and click on the "Give Now" button***
- + ***you can scan the QR Code below which will take you directly to the donation page***



5 **-DRAFT-**
6 **PRESBYTERY OF MIDDLE TENNESSEE**
7 **MINUTES OF ONE HUNDRED FORTY-THIRD STATED MEETING**
8 **FEBRUARY 6, 2021**

9 The 143rd Stated Meeting of the Presbytery of Middle Tennessee was held via Zoom on Saturday,
10 February 6, 2021. Rev. Nolan Huizenga presented Zoom tips for the meeting, and Stated Clerk Therese
11 Howell provided orientation for first time commissioners. Moderator Theresa Denton called the meeting
12 to order at 9:45 am.

13 **WORSHIP**

14 Worship included a sermon by Rev. Dr. Cynthia Rigby, The W. C. Brown Professor of Theology
15 at Austin Presbyterian Theological Seminary, and the installation of Rev. Dr. Chris Joiner (First
16 Presbyterian Church, Franklin) as 2021 Moderator and Ruling Elder Cristi Scott Ligon (St. Andrews
17 Presbyterian Church, Nashville) as 2021 Vice-Moderator. The offering was collected for the Matthew 25
18 Feeding Program.

19 **DECLARATION OF QUORUM / RECOGNITION OF OUTGOING MODERATOR /**
20 **STATEMENT OF PROCEDURES / FIRST TIME COMMISSIONERS / STANDING RULES /**
21 **CORRESPONDING MEMBERS**

22 Moderator Joiner called the meeting back to order after worship, and declared a quorum was
23 present. Ruling Elder Robin Thomas and Rev. Ray Thomas, Co-Executive Presbyters, reported that they
24 had presented 2020 Moderator Theresa Denton with a gift for her service to the Presbytery, and thanked
25 her for her service. Moderator Joiner also thanked Mrs. Denton for her leadership and service.

26 After a brief recess, the Moderator reviewed procedures for the meeting. The Moderator stated
27 that due to the pandemic, it is still not possible for the Presbytery to meet safely in person, but a meeting
28 is necessary to transact essential business. The Moderator stated that *Robert's Rules of Order, Newly*
29 *Revised (12th Edition)*, the parliamentary authority for councils of the Presbyterian Church (U.S.A.), states
30 electronic meetings must be properly authorized in the council's bylaws. The Presbytery of Middle
31 Tennessee's bylaws, the Mission and Operations Manual, does not allow the presbytery to meet
32 electronically, and it is not possible to meet in person to amend the Manual to allow electronic meetings.
33 The motion was made, seconded, and approved by the requisite three-fourths of commissioners to set
34 aside the standing rules to allow the electronic meeting and to ratify all actions taken at today's meeting
35 at the next stated, in person meeting.

36 The Presbytery's Mission and Operations Manual and the *Book of Order* provide for the seating
37 of corresponding members and teaching and ruling elders with voice and those with voice and vote. Any
38 ruling elder serving as presbytery's Moderator, Vice-Moderator, Moderator-in-Nomination, chairs of
39 committees, members of the Administrative Committee, members of the Finance Committee, and the
40 Moderator of Presbyterian Women, are enrolled as members of presbytery and shall have voice and vote.
41 Ruling elders commissioned to particular pastoral service, and ruling elders who have previously served
42 as presbytery moderator, within five years of completion of his/her term of service, are enrolled as
43 members of presbytery with voice and vote. Any ruling elder serving as a committee representative to a
44 particular meeting of presbytery in the absence of the chair shall have the privilege of voice and vote for
45 that particular meeting of the presbytery. Persons certified in church service who are ruling elders shall
46 have the privilege of voice and vote at all meetings of the presbytery, during their term of service in
47 ministry in the presbytery of Middle Tennessee. Persons certified in church service, who are members of
48 congregations in the Presbytery of Middle Tennessee, shall have the privilege of voice at all meetings of
49 the presbytery during their term of service in a congregation or other ministry validated by the presbytery.

50 Should a question arise concerning the enrollment of any person, the presbytery may resolve the matter
51 upon the recommendation of the Permanent Judicial Commission. Corresponding members were seated
52 without objection, and are listed with the roll.

53 The Moderator stated that Keenan Rodgers, the Presbytery’s Board of Pensions representative,
54 was present for the meeting, and encouraged commissioners to reach out to him in the chat feature. First
55 time commissioners were recognized and welcomed.

56 **ROLL**

57 The roll of commissioners, corresponding members, and visitors attending the presbytery meeting
58 is attached (Attachment A).

59 **AGENDA**

60 The Moderator stated that the agenda for the meeting had been provided in advance to
61 commissioners. The following agenda was approved without objection upon motion duly made and
62 seconded:

- 63 9:00 am 1. Registration (Order of the Day in CAPS)
- 64 9:35 am Orientation to Zoom | First Time Commissioners (10 min)
- 65 9:45 am 2. CALL TO ORDER / WORSHIP
 - 66 • Offering: Matthew 25 Food Program
 - 67 • Installation of 2021 Moderator and Vice-Moderator
- 68 10:45 am 3. Establishment of Quorum / Recognition of 2020 Moderator / Statement of
69 Procedures / Recognition of First Time Presbyters / Seating
70 of Corresponding Members / Adoption of Agenda
- 71 11:00 am 4. Stated Clerk’s Report – Therese Howell (5 min)
 - 72 • Approval of Minutes of 142nd Stated Meeting (October 15, 2020)
- 73 11:05 am 5. Administrative Committee – Cristi Scott Ligon (20 min)
- 74 11:25 am 6. Finance Committee – Steve Douse (10 min)
- 75 11:35 am 7. Hunger Action Advocate – Stuart Wilson-Patton (5 min)
- 76 11:40 am 8. Monroe Harding Report – Leah Susi (5 min)
- 77 11:45 am 9. Committee on Ministry Report – C. Nolan Huizenga (10 min)
- 78 11:55 am 10. Synod of Living Waters Commissioners’ Reports – (5 min)
- 79 Noon 11. Committee on Mutual Support – Stuart Wilson-Patton (5 min)
- 80 12:05 pm 12. Co-Executive Presbyters’ Report – Robin & Ray Thomas (10 min)
- 81 12:15 pm 13. Unfinished Business
- 82 **144th Stated Meeting – Thursday, May 20, 2021 (location TBD)**
- 83 12:20 pm 14. Closing Prayer / Adjourn

84
85 **STATED CLERK’S REPORT**

86 Ruling elder Therese Howell, Stated Clerk, presented the following report, and called attention to
87 committee reports that were included in the packet (Church Transformation, Leadership Excellence) for
88 committees who did not have time on the agenda.

89 Committee on Church Transformation

90 2021 Areas of Focus

91 **1. New Worshipping Communities:**

- 92 a. *CCT will continue to work with new worshipping communities providing connection, guidance*
93 *and prayer when requested.*
- 94 b. Current NWCs
 - 95 i. Evangelical Presbyterian Arabic Community in Nashville
 - 96 ii. Rock Eternal Presbyterian Arabic Church
 - 97 iii. Telos at Southminster

98 **2. Immigrant Churches:**

- 99 a. *CCT will continue to work with immigrant churches providing connection, guidance and prayer*
100 *when requested.*
- 101 b. Current Immigrant Churches

- i. Sudanese American Nuer Church
- ii. Iglesia Presbiteriana Nueva Vida (NCD)
- iii. Nashville Korean Presbyterian Church

3. Existing Congregations:

- a. CCT will work with congregations that request a greater connection with presbytery as they work to transform their ministry.
- b. CCT will work to build relationships presbytery wide for the purpose of mutual support towards presbytery wide transformation and sustainability.

Committee on Leadership Excellence

The Committee on Leadership Excellence will be asking for, and then sending out, a Google doc which will include resources pastors and leaders have found helpful for them. Categories of resources will include, but not be limited to: Social Justice / Matthew 25 topics, Pastoral Care / Chaplaincy, Leadership Expertise, Biblical / PC(USA) Constitutional Basis of Leadership, Personal / Individual Leadership Development, and other resources which may be helpful. This document will be a living document; in other words, it will continually be updated, and available to the Presbytery.

Annual Statistical Reports

The Stated Clerk reported that Annual Statistical Reports for 2020 were mailed and emailed to the clerks of sessions. The deadline for church entries is February 18; deadline for the stated clerk to file the reports is March 4.

Handlson v. Presbytery of Middle Tennessee

The mediated settlement agreement in Handlson v. Presbytery of Middle Tennessee was reported to the Presbytery at the 142nd Stated Meeting. Certification of this action was provided to Rev. Handlson, the Stated Clerk of the Synod of Living Waters, and the Moderator of the Synod of Living Waters Permanent Judicial. The Synod Stated Clerk and Permanent Judicial Commission Moderator confirmed that Rev. Handlson withdrew his complaint. Rev. Handlson has been restored to the denominational roll as an Honorably Retired member of the Presbytery of Middle Tennessee.

2019 Presbytery Minutes

The 2019 minutes of the Presbytery of Middle Tennessee were approved without exception by the Synod of Living Waters.

Investigation

The Stated Clerk reported that allegations were received against a minister member of the Presbytery of Middle Tennessee. Pursuant to the Mission and Operations Manual, an investigating committee was appointed. The investigating committee reported, upon completion of their investigation, that charges would not be filed.

Approval of Minutes of 142nd Stated Meeting (October 15, 2020)

The Minutes of the 142nd Stated Meeting of the Presbytery of Middle Tennessee (October 15, 2020) were presented for approval. The motion was made and seconded to approve the minutes. There were no questions or corrections, and the minutes were approved without objection as presented.

ADMINISTRATIVE COMMITTEE REPORT

Ruling Elder Cristi Scott Ligon, Vice-Moderator and chair of the Administrative Committee, presented the committee's report.

Virtual Office Working Group

A Virtual Office Working Group has been appointed to work on the process of moving the Presbytery office to a virtual office, effective June 30, 2021. The working group is led by Robin Thomas, and includes Emily Dunbar (Living Waters for the World), Allen Kennedy (Finance Committee), Alex Koukol (Westminster Nashville), and staff members Ray Thomas and Therese Howell.

2021 Presbytery Meeting Dates

The Administrative Committee approved the following dates for 2021 Presbytery meetings: Saturday, February 6; Thursday, May 20; Saturday, July 17; Thursday, October 14. The February 6 meeting will be held by Zoom.

152 Committee Orientation Day

153 A virtual Committee Orientation Day is scheduled for January 9, 2021.

154 Stephen Yates / Nominating Task Force

155 The Administrative Committee appointed Stephen Yates to chair the Nominating Task Force.

156 February 6 Presbytery Meeting

157 The committee approved plans for the February 6 Presbytery meeting. The offering will go to the
158 Matthew 25 Feeding Program at Glencliff.

159 Personnel Task Force / Staff Evaluations

160 The Personnel Task Force completed evaluations on the staff for the year.

161 Resignation of Moderator-in-Nomination

162 The Administrative Committee accepted with regret the resignation of Mary Louise McCullough
163 as Moderator-in-Nomination. The Administrative Committee will ask the Nominating Task Force to
164 consider Stephen Yates for service as Moderator-in-Nomination, and allow Mary Louise McCullough to
165 fill Yates' term (Class of 2022).

166 Mission and Operations Manual Working Group

167 The Administrative Committee appointed Cristi Scott Ligon, Geeta McMillan, Melinda Sanders,
168 John Hinkle, Jr., Therese Howell, and Ray Thomas to review the Mission and Operations Manual for
169 necessary revisions.

170 Administrative Committee Goals for 2021

171 The Administrative Committee reviewed goals for 2021, including meeting with and reviewing
172 the work of presbytery's committees, and better communication.

173 2021 Committee Liaisons

174 The Administrative Committee appointed the following committee liaisons for 2021: Committee
175 on Ministry – Doug Berry; Committee on Leadership Excellence – Geeta McMillan; Committee on
176 Church Transformation – Mary Louise McCullough; Committee on Mutual Support – Chris Joiner;
177 Committee on Preparation for Ministry – Stephen Yates.

178 Sexual Misconduct Policy

179 The Administrative Committee, in consultation with the Committee on Ministry, recommended
180 approval of the attached Sexual Misconduct Policy (Attachment B). The policy was approved as
181 presented.

182 Safe Church Policy

183 The Administrative Committee, in consultation with the Committee on Ministry, recommended
184 approval of the attached Safe Church Policy (Attachment C). The policy was approved as presented.

185 Matthew 25 Food Program

186 The Administrative Committee met with the Committee on Mutual Support regarding a
187 partnership between the Presbytery, the Kharis Foundation, the Nourish Food Bank, Iglesia Presbiteriana
188 Nueva Vida, and Glencliff Presbyterian Church in Nashville, for a food distribution program called the
189 Matthew 25 Food Program. Churches have been contacted to encourage volunteers, the Kharis Foundation
190 provided funding for equipment, and an Intake Coordinator has been hired. Presbytery Peacemaking
191 Funds will provide the start-up funding, and the Committee on Mutual Support will administer the food
192 program. The program started in early December. Commissioners were encouraged to contact Stuart
193 Wilson-Patton and Robin Thomas with questions.

194 The Administrative Committee recommended approval of Matthew 25 Food Program as a
195 Presbytery ministry, and this was approved.

196 Nomination for Administrative Committee Vacancy

197 Ms. Scott stated that there was a vacancy on the Administrative Committee. She reported that the
198 Nominating Task Force met, and recommended that Rev. Stephen Yates be elected to serve as Moderator-
199 in-Nomination, which is in the class of 2023 of the Administrative Committee.

200 The Nominating Task Force also recommended that Mary Louise McCullough be elected to fill
201 Rev. Yates' term in the class of 2022. The Moderator opened the floor for additional nominations; there
202 were none. The recommendations, as presented, were approved.

203 **FINANCE COMMITTEE REPORT**

204 Ruling Elder Steve Douse, Treasurer, presented the Finance Committee report. He commented
205 briefly on the financials provided in the Presbytery packet.

206 Finance Committee Meetings

207 The Finance Committee meets, currently by Zoom, at 11:30 on the third Thursday of each month.
208 At 12:30 we are joined by the Administrative Committee for a joint meeting to address any financial
209 matters that require the attention or action of both committees. The committee may choose not to meet in
210 months when there is a full presbytery meeting.

211 Finance Committee Leadership

212 At the Finance Committee's January 9, 2021 meeting, Ruling Elder Melinda Sanders (Woodland
213 Presbyterian Church, Nashville) was selected to serve as vice-moderator, Ruling Elder Allen Kennedy
214 (First Presbyterian Church, Nashville) agreed to serve as clerk, and Ruling Elder Anders Hall
215 (Westminster Presbyterian Church, Nashville) agreed to serve as chair of the Investment Task Force.

216 Investment Task Force

217 In addition to Anders Hall, Rev. Evelyn Graham (Member-at-Large) and Ruling Elder Vance
218 Lahey (First Presbyterian Church, Franklin) are also members of the Investment Task Force.

219 Financials

220 Financial reports as of December 31, 2020 were included in the Presbytery packet.

221 Contingencies to 2021 Budget

222 The contingency attached to two line items in the 2021 budget adopted at the October 2020
223 Presbytery meeting, related to the Tennessee Tech UKirk and NaCoMe, have been satisfied, and those
224 expenses will be fully funded.

225 Handlson Mediation Fee

226 The \$1,900 fee for the Handlson mediation, which was unbudgeted but was authorized by
227 presbytery, was charged to undesignated reserves.

228 Stewardship Letters to Churches

229 The stewardship letter to the churches that was attached to the Finance Committee's October report
230 to presbytery, which included a 2021 pledge form, was inadvertently not sent out in September as
231 intended. As a consequence, we received very few pledges. Once the error was discovered, the letter was
232 sent and many churches have submitted pledges. Members of the Administrative and Finance Committees
233 will be writing personal notes to individual churches thanking them for their giving and their pledges, and
234 encouraging those that have not yet pledged to do so.

235 2019 Financial Review

236 After research and discussion, the Finance Committee informed Mullins, Clemmons and Mayes
237 PLLC, which was engaged to perform the presbytery's 2019 financial review (in lieu of an audit), that it
238 does not believe presbytery has any liability for the debts of its member churches unless presbytery has
239 expressly guaranteed those obligations. It also informed the reviewers that it considers the small Joe
240 Hutton fund to be a true endowment. The reviewers incorporated these changes into their report, which
241 the committee has reviewed and approved, subject only to a couple of minor questions; the review should
242 be finalized shortly.

243 Grant Application Form

244 The committee is finalizing a grant application form that will be used to obtain information about
245 funding recipients during the budgeting process.

246 Payroll Protection Loan

247 At their January 9, 2021, meetings the Administrative and Finance Committees approved
248 submitting an application for a second Payroll Protection Loan from the Small Business Administration

249 if the presbytery met the statutory criteria – primarily that it had suffered a 25% decline in gross revenues
250 in 2020 compared to 2019, either during any one quarter or for the year. Once the calculations were
251 completed, however, it turned out that even though presbytery suffered significant reductions in revenue
252 during 2019, these reductions did not exceed 25% for any quarter or for the year as a whole. Presbytery
253 therefore was not eligible for a second draw PPP loan.

254 An application for forgiveness of presbytery’s first draw PPP loan will be submitted as soon as the
255 SBA issues a new simplified form, which was recently authorized for smaller loan recipients.

256 Church Property Sale Policy

257 Mr. Douse stated the Finance Committee recommended approval of the Church Property Sale
258 Policy (a copy was included with the Presbytery packet). After discussion, the policy was approved as
259 presented (Attachment D).

260 **HUNGER ACTION ADVOCATE REPORT**

261 Stuart Wilson-Patton, Presbytery’s Hunger Action Advocate, encouraged commissioners to
262 participate in the Souper Bowl of Caring, and asked that everyone continue to support the Centsability
263 program.

264 **MONROE HARDING CHILDREN’S HOME**

265 Leah Susi, Development Director for Monroe Harding Children’s Home, provided an update on
266 Monroe Harding. She stated that Monroe Harding valued this partnership, and thanked the churches for
267 their continued support of this ministry.

268 **COMMITTEE ON MINISTRY**

269 Rev. Nolan Huizenga, chair of the Committee on Ministry, presented the committee’s report.

270 Training

271 The COM held training for its task forces and teams at its January 12 meeting.

272 Committee on Ministry Leadership

273 Rev. Erin Howton-Angel (Allardt) will serve as vice-chair of the COM in 2021, and Elder Pat
274 Bridges will serve as clerk of the COM. The 2021 COM Team and Task Force leadership: Rev. Leslie
275 Traylor, Examinations Task Force chair; Elder David Wood, Transitions Task Force chair; Rev. Cynthia
276 Schwartz, Pastoral Care Team chair; Elder Debra Van Derveer, Mediation Team chair.

277 Bellevue Administrative Commission

278 The COM receives regular reports from the Bellevue Administrative Commission.

279 Sparta First United Presbyterian Church Administrative Committee

280 The COM receives regular reports from the Sparta First Administrative Commission.

281 Rev. Mike Wilson / Downtown Presbyterian Church, Nashville

282 The relationship between The Downtown Presbyterian Church, Nashville, and Rev. Mike Wilson,
283 designated pastor, has been dissolved effective 12/27/2020, with severance through 4/7/2021. Rev.
284 Wilson’s status has been changed to member-at-large.

285 Rev. Larissa Romero / Pulpit Supply List

286 The COM approved placing Rev. Larissa Romero, a pastor in the Reformed Church in America,
287 on the pulpit supply list.

288 Rev. Scott Huie / Downtown Presbyterian Church, Nashville

289 Rev. Scott Huie has been appointed moderator for The Downtown Presbyterian Church, effective
290 12/28/2020.

291 Rev. Pat Handlson / Restoration to Ordered Ministry and Honorable Retirement

292 Rev. Pat Handlson has been restored to ministry as Honorably Retired, effective October 12, 2020,
293 pursuant to the mediated settlement between Rev. Handlson and the Presbytery of Middle Tennessee.

294 Westminster Presbyterian Church, Fairfield Glade / Pastoral Contracts

295 The COM approved the renewal of the contracts between Westminster Presbyterian Church,
296 Fairfield Glade, and Dr. Robert Ochsenrider, part-time stated supply, and Elizabeth Smith, part-time
297 commissioned pastor.

298
299
300
301
302
303
304
305
306
307
308
309
310
311
312
313
314
315
316
317
318
319
320
321
322
323
324
325
326
327
328
329
330
331
332
333
334
335
336
337
338
339
340
341
342
343
344
345
346

Mentors

The COM appointed the following mentors: Dr. Guy Griffith will mentor Dr. Tom Bagley, Rev. Lindsey Groves will mentor Rev. Sally Ann McKinsey, and Dr. Jim Hudnut-Beumler will mentor Rev. Lee Catoe.

Family Leave Policy

The COM is reviewing a proposed family leave policy.

COM Liaisons

The COM has instituted a new liaison initiative between COM members and Presbytery's churches. (Attachment E)

COMMITTEE ON MUTUAL SUPPORT

Stuart Wilson-Patton, Hunger Action Advocate and chair of the Committee on Mutual Support, presented the committee's report.

Hunger Grants

From October 2020 through January 2021, the Committee on Mutual Support approved Hunger Grant Applications from: Good Samaritan of Tullahoma (\$2,000), Woodland Presbyterian's direct feeding program (\$4,000), Good Samaritan Ministries of Franklin County (\$2,000), Home Bound Meals Program of Hendersonville (\$4,000), and the Good Samaritan Association of Lincoln County (\$1,000).

Food Program Partnership

On November 5, 2020, the CMS recommended to the Administrative Committee as follows: (1) to approve the proposal for a partnership between the Presbytery of Middle Tennessee, the Kharis Foundation, the Nourish Food Bank, the Iglesia Prebiteriana Neuva Vida, and the Glencliff Presbyterian Church to operate a food program; (2) to use the Presbytery Peacemaking Funds on hand and any additional Peacemaking funds received through the end of 2020 as seed money to get the food program going; (3) to encourage the other partners to apply for Hunger Grants from the Presbytery of Middle Tennessee, and (4) to administer the food program through the Presbytery Committee on Mutual Support.

REPORT OF THE CO-EXECUTIVE PRESBYTERS

Robin and Ray Thomas, Co-Executive Presbyters, called attention to their written report, and updated the Presbytery on mission initiatives, celebrated new committee members, and thanked Anne Keener (First Franklin) and Nolan Huizenga (Second Nashville) for serving as Zoom hosts for the meeting. They then asked commissioners to share concerns and celebrations, and Rev. Thomas offered a prayer.

REPORT OF COMMISSIONERS TO THE SYNOD OF LIVING WATERS

Commissioned Pastor Leonard Jordan reported on the annual meeting of the Synod of Living Waters, and thanked the Presbytery for the opportunity and honor to serve as a commissioner. Mr. Jordan stated that Elder Susan Sumrall (Presbytery of Mississippi) would serve as Synod Moderator, and Rev. Doodle Harris (Presbytery of Mid-Kentucky) would serve as Vice-Moderator. He reported that the Synod per capita would remain at \$3.98.

UNFINISHED BUSINESS

The Moderator called for unfinished business, and there was a question regarding the Sexual Misconduct Policy and the Safe Church Policy. Rev. Thomas addressed the question of background and authorship.

There was no unfinished business. The Moderator announced the 144th Stated Meeting was scheduled for Thursday, May 20, 2021, and stated he hoped and prayed the Presbytery could meet in person.

The motion was made, seconded and approved without objection to adjourn after a closing prayer by the Moderator at 12:15pm.

Therese P. Howell, Stated Clerk

**ADMINISTRATIVE COMMITTEE
REPORT TO THE PRESBYTERY OF MIDDLE TENNESSEE
MAY 20, 2021**

INFORMATION

1. The Administrative Committee usually meets on the third Thursday of each month, following the meeting of the Finance Committee.
2. The Administrative Committee liaisons continue their visits with committees.

ADMIT TO RECORD

1. The Administrative Committee received an update on the Presbytery's move to a virtual office. Records are being scanned; other records will be deposited with the Department of History in Philadelphia.
2. Dr. Aimee Moiso has been hired as Communications Coordinator for five hours / week, \$20 / hour.
3. The Administrative Committee received reports from the Co-Executive Presbyters, the Stated Clerk, and the Treasurer.
4. The Administrative Committee received an update on the Latinx Hub. Chris Adams (Committee on Church Transformation), Melinda Sanders (Finance Committee), and Mark DeVries (Ministry Architects) are serving as a working group for the Latinx Hub, the new designation for Iglesia Presbiteriana Nueva Vida. The Committee on Church Transformation is discerning the best next steps to support the congregation and food bank at this time. The food bank needs volunteers!
5. The Administrative Committee received a report on existing administrative commissions.
6. The working group to review and revise the Mission and Operations Manual continues its work and hopes to bring a revised work to the October Presbytery meeting.
7. The Administrative Committee will oversee a review of the Vision 2020 plan. The Presbytery will utilize break out groups to discuss the current plan and needed updates. A description of the discussion process and questions is attached.
8. The Administrative Committee was informed that Historic Franklin Presbyterian Church has become a Matthew 25 church.
9. There were two webinars offered: one in March about returning to in-person worship, led by an epidemiologist, and one in April on handling conflict during a time of stress and change.
10. The Administrative Committee received an update on the social justice working group.
11. The Administrative Committee received an update on the 2020 statistical reports.
12. The Administrative Committee accepted with regret the resignation of Toby Mueller as chair and member of the Committee on Leadership Excellence.

RECOMMENDATION

1. The Nominating Task Force recommends that Aaron Stauffer be elected as chair of the Committee on Leadership Excellence.

Breakout Groups – May 20, 2021 Presbytery Meeting

The Administrative Committee has approved 30 minutes on the agenda for **small group conversations** focused on the mission goals of our presbytery. For a starting point, we will use the three Vision 2020 mission goals approved by the presbytery in 2014. Those mission goals are:

- ***Church Transformation***, recognizing that to honor the Great Commission, we must be prepared to change and adapt as the world around us—the mission field—changes. Our call is not just to share the gospel, but to share it effectively.
- ***Leadership Excellence***, building on Presbyterians' well-known love of learning and commitment to excellence in the training of their ministers and lay leaders. Together we can offer leadership training and resources that far exceed what all but the largest churches could do on their own.
- ***Mutual Support***, recognizing that as Presbyterians, we are connected to fellow believers and congregations by a common history, geography, polity, and mission. We are at our best when we see our bonds of connectedness as opportunities to learn from each other and to lean on each other.

On Zoom, small groups of up to eight people will discuss these four questions:

1. *Are you familiar with these Vision 2020 mission goals?*
2. *Are these goals still relevant for our presbytery in 2021?*
3. *For goals that are still relevant, what revisions are needed as we imagine our presbytery mission from now to 2025?*
4. *What goals should be added or deleted as we imagine our presbytery mission from now to 2025?*

Each breakout group will be led by either a member of the Administrative Committee or a presbytery staff person. Scribes will also be assigned to each group prior to the meeting. We look forward to sharing in this important and engaging conversation together!

**FINANCE COMMITTEE
REPORT TO THE PRESBYTERY OF MIDDLE TENNESSEE
MAY 20, 2021**

INFORMATION

1. The budget working group of the Finance Committee will soon begin soliciting input for the 2022 budget from staff, committees, funding recipients, and other interested persons. Thoughtful and timely responses would be much appreciated.

ADMIT TO RECORD

1. Financial reports as of April 21 and investment results as of April 30, 2021, are attached.
2. As expected, Presbytery's \$62,300 Payroll Protection loan was forgiven. The loan was booked as revenue during 2020 once Presbytery met the SBA criteria for loan forgiveness, so this action merely confirms our previous treatment of this loan for accounting purposes.
3. The Finance Committee voted to accept a \$20,000 grant from the Kharis Foundation to help fund Presbytery's Latinx Ministry, subject to certain conditions relating to the use of the funds.
4. Following passage of the Church Property Sale Policy at the last Presbytery meeting, the Finance Committee approved the formation of a property working group, which will (a) assist the stated clerk in maintaining accurate records of church property ownership and church debt, (b) implement the transfer of ownership of church properties that are currently titled in Presbytery's name to the appropriate church corporation, as directed by the policy, and (c) screen requests by churches that involve alteration of the ownership position of churches in their property and recommend appropriate action to the Finance Committee. Allen Kennedy agreed to chair the working group; Shawn Thomas Smith and Rosanna Anderson will serve as members.
5. Attorney Jack Stringham, a ruling elder at FPC Nashville, agreed to assist the property working group in effecting the necessary property transfers.
6. The committee's budget working group, chaired by Melinda Sanders, is reviewing Presbytery's designated funds with an eye toward proposing revisions that will better align them with the funding needs, resources, and vision of this Presbytery in the coming years.
7. The Investment Task Force is considering changes to the Investment Policy that would, among other things, reduce the need for active management of Presbytery's investment portfolio by the Task Force. If the Finance Committee is able to consider those proposals before the May Presbytery meeting, it may offer them for approval, in which case the revisions will be made available in a supplementary report.
8. The Finance Committee has received a request from members of COM, the Bellevue PC Administrative Commission, and the Bellevue church's pastor nominating committee for financial assistance that would be used for pastoral support in connection with the church's redevelopment efforts. This request will be considered in connection with the committee's budgeting process.
9. The sale of Glencliff PC's former manse to Teddy Chuquimia, the honorably retired pastor of Nueva Vida, which was approved at a prior Presbytery meeting, was completed.

RECOMMENDATION

1. The Finance Committee recommends approval of the attached Financial Policies and Procedures, including Appendices A-G. All of the appendices are available on the Presbytery web site, except for Appendix B, the Grant Application Form, which is included with the Policies and Procedures.

The Presbytery of Middle Tennessee
Statement of Assets, Liabilities and Fund Balance
As of April 30, 2021

	Apr 30, 21
ASSETS	
Current Assets	
Checking/Savings	
1005 · Pinnacle Bank	69,389.80
Total Checking/Savings	69,389.80
Other Current Assets	
1300 · Baird Investments	
1300-01 · Baird Invest. - Pooled	665,432.15
1300-02 · Baird Invest. - Default reserve	629,766.84
1300-03 · Baird Invest. - Endowment	10,749.80
1300-04 · Baird Invest. - Cash Equiv.	546,957.60
Total 1300 · Baird Investments	1,852,906.39
Total Other Current Assets	1,852,906.39
Total Current Assets	1,922,296.19
Fixed Assets	
1500 · Fixed Assets	
1500-01 · Leasehold Improvements	31,500.00
1500-02 · Furniture and Equipment	16,960.37
1500-10 · Accumulated Depreciation	-48,460.37
Total 1500 · Fixed Assets	0.00
Total Fixed Assets	0.00
TOTAL ASSETS	1,922,296.19
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2300 · Payroll Withholdings	0.04
2500 · Designated gifts	
2500-01 · Joy gift	585.00
2500-02 · One Great Hour of Sharing	1,995.78
2500-09 · Heifer Program	600.00
2500-20 · Disaster relief - other	100.00
2500-30 · Other designated gifts	55.00
Total 2500 · Designated gifts	3,335.78
Total Other Current Liabilities	3,335.82
Total Current Liabilities	3,335.82
Total Liabilities	3,335.82
Equity	
3001 · Unrestricted Net Assets	
3001-01 · Allowance for church defaults	629,766.84
3001-04 · Designation - NCD (Properties)	115,651.55
3001-06 · Designation - Small Church Fund	111,490.93
3001-08 · Designation - Sparta Disolution	27,999.44
3001 · Unrestricted Net Assets - Other	822,086.80
Total 3001 · Unrestricted Net Assets	1,706,995.56

The Presbytery of Middle Tennessee
Statement of Assets, Liabilities and Fund Balance
As of April 30, 2021

	Apr 30, 21
3002 · Temporarily restricted funds	
3002-01 · Centsability	7,061.50
3002-03 · Ferguson Funds	4.73
3002-05 · Guatemalan Support Funds	10,691.99
3002-06 · Pastoral Care	2,449.81
3002-10 · Triennium	1,968.99
3002-12 · Women in Ministry	1,290.00
3002-15 · Hispanic Fellowship	549.26
3002-18 · LEAD Event	2,152.68
3002-19 · COYAM Event	1,093.83
3002-23 · New Church Development	800.00
3002-26 · Sabbatical Assistance	4,625.82
3002-28 · Church Support & Training	2,073.19
3002-32 · CPM - Scholarships	5,037.83
3002-33 · Matthew 25 Food Project	4,732.51
3002-50 · St. Andrews Fund	56,541.16
3002-52 · Meeting scholar/preacher	5,000.00
3002-60 · Small Church Fund	7,926.89
3002-62 · Pastor to Pastors	2,781.26
Total 3002 · Temporarily restricted funds	116,781.45
3003 · Permanently restricted funds	10,749.80
3100 · Restricted/Designated income	-5,711.76
Net Income	90,145.32
Total Equity	1,918,960.37
TOTAL LIABILITIES & EQUITY	1,922,296.19

The Presbytery of Middle Tennessee
Actual to Budget Receipts and Disbursements
April 2021

	Apr 21	Budget	Jan - Apr 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000 · Pledged giving	44,983.46	55,358.17	124,171.34	105,631.22	530,000.00
4002 · Prior year pledge income	0.00		0.00		
4070 · Investment income					
4070-10 · Investment income	2,155.67	4,166.67	10,558.10	16,666.68	50,000.04
Total 4070 · Investment income	<u>2,155.67</u>	<u>4,166.67</u>	<u>10,558.10</u>	<u>16,666.68</u>	<u>50,000.04</u>
Total Income	<u>47,139.13</u>	<u>59,524.84</u>	<u>134,729.44</u>	<u>122,297.90</u>	<u>580,000.04</u>
Gross Profit	47,139.13	59,524.84	134,729.44	122,297.90	580,000.04
Expense					
5000 · Finance					
5000-01 · Occupancy	1,166.66	1,166.67	4,666.64	4,666.68	7,000.02
5000-02 · Equipment	252.81	666.67	2,629.43	2,666.68	8,000.04
5000-03 · Insurance	0.00	333.33	3,547.00	1,333.32	3,999.96
5000-05 · Office supplies	0.00	333.33	511.74	1,333.32	3,999.96
5000-07 · Telephone	307.06	166.67	1,559.68	666.68	2,000.04
5000-08 · Audit Fee	0.00	500.00	0.00	2,000.00	6,000.00
5000-11 · Processing Fees (Bank, Payroll)	141.77	125.00	790.59	500.00	1,500.00
5000-12 · Webpage	0.00	83.33	331.76	333.32	999.96
5070-01 · GA Per Capita	0.00	11,737.58	0.00	46,930.32	140,850.96
5070-03 · Synod Per Capita	0.00	5,202.17	0.00	20,808.68	62,426.04
Total 5000 · Finance	<u>1,868.30</u>	<u>20,314.75</u>	<u>14,036.84</u>	<u>81,259.00</u>	<u>236,776.98</u>
5020 · Committee on Mutual Support					
5010-03 · NaCoMe Camp	5,000.00	5,000.00	15,000.00	15,000.00	25,000.00
5020-02 · MTSU Campus Ministry	1,602.96	1,604.17	6,411.84	6,416.68	19,250.04
5020-03 · TTU Campus Ministry	1,373.97	1,375.00	5,495.88	5,500.00	16,500.00
5020-05 · Vanderbilt Campus Ministry	1,602.96	1,604.17	6,411.84	6,416.68	19,250.04
5020-06 · Synod - Campus Ministry Support	-2,201.41	-2,201.41	-8,805.64	-8,805.64	-26,416.92
Total 5020 · Committee on Mutual Support	<u>7,378.48</u>	<u>7,381.93</u>	<u>24,513.92</u>	<u>24,527.72</u>	<u>53,583.16</u>
5030 · Committee on Ministry					
5030-01 · Retreat - COM	0.00	68.75	0.00	275.00	825.00
5030-04 · Background Checks	0.00	83.33	0.00	333.32	999.96
Total 5030 · Committee on Ministry	<u>0.00</u>	<u>152.08</u>	<u>0.00</u>	<u>608.32</u>	<u>1,824.96</u>
5040 · Comm. on Prep. for Ministry					
5040-01 · Career Testing & Counseling	0.00	0.00	0.00	0.00	0.00
Total 5040 · Comm. on Prep. for Ministry	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
5050 · Comm. on Church Transformation					
5050-06 · Mission Insite	294.00	300.00	1,176.00	1,200.00	3,600.00
5050-07 · Sudanese church support	1,241.67	1,375.00	6,566.68	5,500.00	16,500.00
5050-08 · Hispanic church support	0.00	2,083.33	6,250.00	8,333.32	25,000.00
5050-10 · Church Development	0.00	416.67	0.00	1,666.68	5,000.04
Total 5050 · Comm. on Church Transformation	<u>1,535.67</u>	<u>4,175.00</u>	<u>13,992.68</u>	<u>16,700.00</u>	<u>50,100.04</u>
5100 · Administrative Committee					
5060-01 · Presbytery meetings	0.00	41.67	0.00	166.68	500.04
5060-02 · Admin. comm. expenses	0.00	20.83	0.00	83.32	249.96
5100-04 · Exec. Pres. expenses	287.32	833.33	1,002.99	3,333.32	9,999.96
5100-05 · Co-EP Salary	1,808.72	1,775.00	6,830.13	7,100.00	21,300.00
5100-06 · Co-EP Housing	3,857.94	3,891.67	15,836.52	15,566.68	46,700.04
5100-07 · Co-EP FICA	433.50	433.50	1,734.00	1,734.00	5,202.00
5100-08 · Co-EP Medical/Pension	2,096.67	2,096.67	8,386.68	8,386.68	25,160.04
5100-09 · Co-EP 2 Salary	5,666.66	5,666.67	22,666.64	22,666.68	68,000.04
5100-10 · Co-EP 2 FICA/Med	433.50	433.50	1,733.98	1,734.00	5,202.00
5100-12 · Co-EP 2 Pension	538.34	566.67	2,153.36	2,266.68	6,800.04
5100-14 · Co-EP 403b Match	166.66	166.67	666.64	666.68	2,000.04
5100-15 · Co-EP 2 403b Match	166.66	166.67	666.64	666.68	2,000.04
5100-20 · Stated Clerk Salary	2,550.00	2,550.00	10,200.00	10,200.00	30,600.00
5100-21 · Stated Clerk FICA	195.08	195.08	780.36	780.32	2,340.96
5100-22 · Stated Clerk Medical/Pension	972.22	1,056.00	3,888.88	4,224.00	12,672.00
5100-23 · Stated Clerk expenses	0.00	208.33	99.00	833.32	2,499.96
5100-30 · Administrative Asst. Salary	430.00	416.67	890.00	1,666.68	5,000.04
5100-31 · Administrative Asst. FICA	32.90		68.09		
5100-61 · Accounting	679.50	937.50	3,761.00	3,750.00	11,250.00
Total 5100 · Administrative Committee	<u>20,315.67</u>	<u>21,456.43</u>	<u>81,364.91</u>	<u>85,825.72</u>	<u>257,477.16</u>
5200 · Comm. on Leadership Excellence					
5200-01 · Leadership Excellence	200.00	416.67	350.00	1,666.68	5,000.04
Total 5200 · Comm. on Leadership Excellence	<u>200.00</u>	<u>416.67</u>	<u>350.00</u>	<u>1,666.68</u>	<u>5,000.04</u>
Total Expense	<u>31,298.12</u>	<u>53,896.86</u>	<u>134,258.35</u>	<u>210,587.44</u>	<u>604,762.34</u>
Net Ordinary Income	15,841.01	5,627.98	471.09	-88,289.54	-24,762.30

The Presbytery of Middle Tennessee
Actual to Budget Receipts and Disbursements
April 2021

	Apr 21	Budget	Jan - Apr 21	YTD Budget	Annual Budget
Other Income/Expense					
Other Income					
7001 · Unbudgeted Income					
7001-05 · Other unbudgeted income	0.00		100.00		
7001-15 · Unrealized gain/loss Baird	32,093.14		83,862.47		
7001-21 · Temp. Restricted-Receipts	2,204.28		32,733.46		
Total 7001 · Unbudgeted Income	<u>34,297.42</u>		<u>116,695.93</u>		
Total Other Income	34,297.42		116,695.93		
Other Expense					
7002 · Unbudgeted expenses					
7002-21 · Temp. Restricted disbursements	24,812.44		27,021.70		
Total 7002 · Unbudgeted expenses	<u>24,812.44</u>		<u>27,021.70</u>		
Total Other Expense	24,812.44		27,021.70		
Net Other Income	9,484.98		89,674.23		
Net Income	<u>25,325.99</u>	<u>5,627.98</u>	<u>90,145.32</u>	<u>-88,289.54</u>	<u>-24,762.30</u>

3 **Presbytery of Middle Tennessee**

4 **Church Property Sale Policy**

5 A variety of situations can result in the need to transfer the legal ownership of all or part of a church's real
6 estate to another party. The following is an outline of those situations and guidelines for dealing with how they
7 affect property transfers within the Presbytery of Middle Tennessee (PMT).

8 **Property Sales Involving Dissolution/Merger**

9 If a church's dissolution or merger is proposed, an Administrative Commission shall be elected and charged with
10 overseeing the activities involved with the proposed action. The Book of Order contains the following provisions:

11 "...the presbytery has authority to ... control the location of new congregations and of congregations
12 desiring to move as well as to divide, dismiss, or dissolve congregations in consultation with their
13 members." (G-3.0303b.)

14 "Whenever a congregation is formally dissolved by the presbytery, or has become extinct by reason of
15 the dispersal of its members, the abandonment of its work, or other cause, such property as it may have
16 shall be held, used, and applied for such uses, purposes, and trusts as the presbytery may direct, limit,
17 and appoint, or such property may be sold or disposed of as the presbytery may direct, in conformity
18 with the Constitution of the Presbyterian Church (U.S.A.)." (G-4.0205)

19 "A congregation shall not sell, mortgage, or otherwise encumber any of its real property and it shall not
20 acquire real property subject to an encumbrance or condition without the written permission of the
21 presbytery transmitted through the session of the congregation." (G-4.0206a.)

22
23 The Standard Charge¹ to a PMT Administrative Commission contains the following:

24
25 "If the administrative commission believes it is in the best interest of the church to close, it shall ... assist
26 the session and members to wind up the affairs of the church"

27
28 "The administrative commission ... is authorized to take possession of all real and personal property,
29 financial records, inventories of equipment, and any other assets, and arrange for transfer of title to the
30 Presbytery of all accounts and real property known to be in possession of the ... church."

31
32 "The administrative commission shall consult with the session of the ... church ... regarding requests the
33 congregation may have related to the disposition of equipment and memorials and other property of
34 the church."
35

¹The standard charge language is based on the Presbyterian Church (U.S.A.) Constitutional Musing titled, Dissolution of a Congregation, dated December 17, 1996, and the Presbyterian Church (U.S.A.) Advisory Opinion titled, Administrative Commissions, updated December 2012.

1 “The administrative commission shall confer with the Trustees of the Presbytery of Middle Tennessee
2 regarding the use and/or disposal of the property of the ... church. The Trustees of presbytery shall be
3 responsible for the property, until such time as presbytery approves the disposition of the property. The
4 administrative commission shall make a recommendation to the Presbytery of Middle Tennessee, in
5 consultation with the Trustees of presbytery, regarding the disposition of the property of the ... church.”
6

7 “The Trustees of presbytery shall have claim, on behalf of the Presbytery of Middle Tennessee, to any
8 property of the ... church ... not known at this time or property which may come to the ... church ... as
9 the beneficiary of a will or trust not known at this time.”
10

11 Title to the church’s property will normally be transferred to the presbytery to await a final decision regarding
12 the property’s disposition. There are guidelines listed below that could be valuable to an Administrative
13 Commission. Many of them are “common sense” guidelines which address points that could be easily
14 overlooked when dealing with church property matters.
15

16 **Property Sales Not Involving Dissolution/Merger**

17 A church may decide to sell part of its property, such as a manse that is no longer being used, or excess land that
18 not being used. A church may decide to sell property that was gifted to the church but is not being used by the
19 church.

20 There are several steps that would normally be followed for most all transfers of church property, as follows:

21 Confirm that the church has clear title to the property. This will normally be done by an attorney, who
22 will confirm that the property is not subject to any leases, liens, property line disputes, zoning problems,
23 unusual easements, environmental problems, etc.

24 Clarify whether title to the property is to be transferred to the presbytery while awaiting sale, or title is
25 to remain in the church’s name until it is sold.

26 Gain prior approval of the presbytery’s Finance Committee, followed by the approval of the presbytery
27 at a stated or called meeting, before executing a contract for sale and/or accepting a purchase price.
28 The Finance Committee may impose conditions on the sale.

29 Clarify prior to the sale how the proceeds of the sale will be restricted and/or distributed. Confirm what
30 personal property, if any, is proposed to be conveyed with the church building. Consult with the session
31 of the church to determine whether members of the church have expressed any specific requests or
32 recommendations concerning the disposition of any items of personal property, memorials, etc. owned
33 by the church.

34 Have the property appraised by a licensed real estate appraiser. If an appraisal is not feasible, the sale
35 should be conducted using a closed bid process. Care should be taken to ensure that bidders have no
36 conflict of interest.

37 If the property is in an area that has a vibrant/growing population, the preferred selling method is to use
38 a real estate agent to sell the property.

39 Confirm what official session and/or trustee action is required to proceed with the sale and whose
40 signature(s) will be needed to execute the appropriate documents. Ensure that the signatories of
41 documents required by the Presbytery conform to the Mission and Operations Manual.

1 If required, ensure that a congregational meeting is held at which sale of the property is approved;
2 ensure that the results of the congregational meeting are properly documented.

3 Clarify who is to manage the property until it is sold. Ensure that the property to be sold is kept properly
4 maintained and secure until it is sold, including proper heating (to prevent frozen pipes), lawn/grounds
5 maintenance, etc. Confirm that property is insured while it is for sale, naming the Presbytery as an
6 additional insured.

7 Use a real estate attorney to prepare and review all documents that are needed for the transaction:
8 contract for sale, deed, lien discharge, lease, etc.

9 All costs related to the sale of the property (maintenance, insurance, fees, etc.) will be paid out of the
10 proceeds of the sale.

11 Churches Not Subject to Presbytery Property Control

12 Churches in the presbytery that elected within the required period to be exempt from the denomination's and
13 therefore presbytery's restrictions relating to property are not subject to the guidelines in this document, but
14 are subject to the "trust clause" limitation mentioned in note 1) below.

15
16 The Book of Order contains the following:

17
18 "The provisions of this chapter [Selling, Encumbering, or Leasing Church Property] shall apply to all
19 congregations of the Presbyterian Church (U.S.A.) except that any congregation which was not subject
20 to a similar provision of the constitution of the church of which it was a part, prior to the reunion of the
21 Presbyterian Church in the United States and The United Presbyterian Church in the United States of
22 America to form the Presbyterian Church (U.S.A.), has been excused from that provision of this chapter
23 if the congregation, within a period of eight years following the establishment of the Presbyterian
24 Church (U.S.A.), voted to be exempt from such provision in a regularly called meeting and thereafter
25 notified the presbytery of which it was a constituent congregation of such vote. The congregation voting
26 to be so exempt shall hold title to its property and exercise its privileges of incorporation and property
27 ownership under the provisions of the Constitution to which it was subject immediately prior to the
28 establishment of the Presbyterian Church (U.S.A.). This paragraph may not be amended (G-6.05)." (G
29 4.0208)
30

31 Below is a list of those PMT churches that exercised their option under the Book of Order to be exempt from the
32 provisions concerning the acquisition and disposal of church property:
33

Belfast	Manchester, First	Spring Hill, First
Brentwood, Brentwood First	Murfreesboro, First	Thompson Station, Bethesda
Clarksville, First	Murfreesboro, Northminster	
Columbia, Westminster	Nashville, Donelson	
Franklin, New Hope	Nashville, Downtown	
Gallatin, First	Nashville, First	
Hendersonville, First	Nashville, Glen Leven	
Hermitage	Nashville, Hillwood	
Lawrenceburg, First	Nashville, Trinity	
Lewisburg, Bethbirei	Pulaski, Brick Church	
Lewisburg, First	Shelbyville, First	
Lynnville, First	Smyrna, First	

1
2 Even though property decisions of the churches listed above are exempt from PMT control, two
3 observations are noteworthy:

4
5 1) All PCUSA churches are subject to the so-called “trust clause” of the denomination, which states the following:

6
7 “All property held by or for a congregation, a presbytery, a synod, the General Assembly, or the Presbyterian
8 Church (U.S.A.), whether legal title is lodged in a corporation, a trustee or trustees, or an unincorporated
9 association, and whether the property is used in programs of a congregation or of a higher council or
10 retained for the production of income, is held in trust nevertheless for the use and benefit of the
11 Presbyterian Church (U.S.A).” (G-4.0203)

12
13 This essentially means that a church and its officers, regardless of how the church’s property originally came into
14 ownership of the church, are holding the property for the use, mission and purposes of the denomination, and
15 therefore do not have unlimited control of the property.

16
17 2) Even if a church exercised its option to be exempt from the provisions concerning the acquisition and disposal of
18 church property, there are guidelines in this document that could be valuable if followed. Many of them are
19 “common sense” guidelines which address points that could be easily overlooked when dealing with church
20 property matters.

21
22 **Transfer of Church Property Titled in the Name of Presbytery of Middle Tennessee**

23 If PMT acquired property for a new church’s development, the title to that property should be transferred as soon as
24 possible to the appropriate church entity, normally the trustees of the church corporation.
25
26

Presbytery of Middle Tennessee

Temporarily restricted funds – These are donor restricted funds

3002-01 - Centsability

This fund consists of money received from churches and individuals specifically for Hunger Action Grants awarded by Outreach to middle Tennessee organizations.

3002-02 - Peacemaking

This fund consists of the Presbytery portion of the annual Peacemaking offering. Presbytery sends 2/3 of the offering to PCUSA and retains 1/3 for middle Tennessee. This is administered by Outreach.

3002-03 - Ferguson Funds

This fund consists of an annual grant from PCUSA from the James M. Ferguson Fund to be used “for the education of mountaineers in Tennessee and Kentucky.” Churches to receive these monies are: Allardt, Alpine, Buffalo Valley, 1st Cookeville, Post Oak, Calvary Crossville, Westminster Fairfield Glade, Rock Island, Silver Point, Mattie Smith, 1st United Sparta, Hickory Valley and Robinson Chapel.

3002-05 - Guatemalan Support Funds

This fund consists of donations for various Guatemala activities including mission trips, pastor support and women’s project support. This fund is administered by a task force of Outreach.

3002-06 - Pastoral Care

This fund began with a donor gift and is to be used for emergency needs of pastors in the presbytery. This is administered by COM.

3002-10 - Triennium

This fund is to help provide funds every three years for the youth Triennium trip. This fund is administered by Christian Education.

3002-12 - Women in Ministry

This fund started with a grant from the Board of Pensions for a support group for women in ministry within the Presbytery. This is administered by COM.

3002-14 - New Creation NCD

This fund receives grants from PCUSA and transfers them to the New Creation NCD.

3002-15 Hispanic Fellowship

This is to be used for Hispanic ministry and is administered by Outreach.

3002-18 - LEAD Event

This fund is to be used for the annual LEAD event. Registration fees are added to the fund and event expenses are deducted. This is administered by the LEAD chairs, a sub of Christian Education.

3002-19 COYAM Event

This fund is to be used for COYAM special events, administered by COYAM.

3002-26 - Sabbatical Assistance

This fund was started with the Presbytery offering in July, 2011 and is to be used for assistance to smaller churches for pastor's sabbatical expenses. This is administered by COM.

3002-27 - Hispanic New Church Development

This fund started with a Presbytery offering and several individuals supporting an Hispanic NCD in addition to support from various churches for the ministry. We typically transfer any contributions to the Hispanic ministry bank account.

3002-28 - Church Support & Training

This is the combination of two funds administered by Congregational Development. These were the "Group Consultation", which is for new church revitalization training and the "Synod Fund", which is to "encourage and equip ministry in small churches".

3002-32 - CPM Scholarships

This started with an offering at an installation in 2014, and has continued to be replenished by installation offerings, to provide assistance to inquirers and candidates as they pursue their theological education. It is administered by CPM.

3002-50 - St. Andrews Fund

This fund is to be used for loans to small churches for repairs and is administered by Administration & Finance.

3002-52 – Meeting scholar/preacher

This fund is from a donor restricted gift to be used to "bring noted scholars or preachers to Presbytery or other meetings for enrichment and inspiration of excellence from an outside voice."

3002-60 - Small Church Fund

This fund is to provide salary support for ministers of small churches.

3002-62 - Pastor to Pastors

This fund was established from a grant received in 2015 and later renewed and is to be used to reimburse expenses such as mileage and meals that volunteer pastors incur as they meet with other pastors. The donor requires an accounting yearly of who received funds and how they were spent.

Unrestricted Net Assets – These designations have been made by Presbytery and can be changed by Presbytery, unlike the donor restricted funds.

3001-06 - Designation – Small Church Fund

This was established after the sale of Christiana church to assist property purchases for small churches.

3001-01 – Allowance for church defaults

This was established in order to offset the liability of Presbytery for any of its churches that defaulted on a mortgage or loan. This was funded primarily by investment income.

3001-02 – Functional Endowment for NCD and Revival

This fund was created from the sale of various church properties with the intention that it be used for new church development and revitalization of existing churches with potential for growth.

3001-04 – Designation – NCD (Properties)

This fund, also from the sale of properties, is for assistance with purchasing properties to establish new church developments.

Investment Policy Statement

Prepared for the Presbytery of Middle Tennessee by Anders Hall
Effective May 2020

Introduction

This Investment Policy Statement (“IPS”) is intended to be the governing document for the Presbytery of Middle Tennessee (“Presbytery”) to follow for the management of the investment portfolio entrusted to the Presbytery, and details objectives, risk tolerance, and spending expectations. The information contained within the IPS will be used to formulate an appropriate and effective investment plan.

Portfolio Purpose and Background

The Investment Task Force believes that distributions to be made in the future are as important as grants made today. This is consistent with the philosophy that the Presbytery is to exist in perpetuity and, therefore, should provide services in perpetuity. To attain this goal, the overriding investment objective of the Presbytery is to maintain purchasing power while carrying out the mission of support. The Investment Task Force will balance the Presbytery’s shorter-term obligations with its goal to provide distributions consistent with a spending policy which is determined by the Finance Committee.

Overall Risk Tolerance and Investment Objective

We recognize that no investment is free from risk, and have considered the following risk categories and definitions in the IPS:

- **Volatility Risk:** “Volatility risk” is the potential for loss in the value of the portfolio due to year-to-year fluctuations in return relative to the one-year expected return.
- **Concentration Risk:** “Concentration risk” is the potential for loss in the value of the portfolio due to a substantial overweight in any sector, sub-sector, industry, or security.
- **Credit Risk:** “Credit risk” is the potential for loss in the value of the portfolio due to a decline in the credit-worthiness of an investment.
- **Inflation Risk:** “Inflation risk” is the loss of purchasing power due to the decline in value of the monetary unit on which the investment is based.
- **Liquidity Risk:** “Liquidity risk” is the inability to sell an investment in a timely manner without offering a discount to its fair value.

Time Horizon

The time horizon for this portfolio is greater than 10 years.

Liquidity Needs

The portfolio always should maintain liquidity for short-term cash flow needs over at least the next year.

Distribution Needs

Cash will be distributed upon the request of the Finance Committee.

Income Tax Considerations

The Investment Task Force constructs this portfolio without a need to consider the taxability of ordinary income and capital gains from investments. Unrelated business tax income may be a consideration.

Investment Authority

The investment authority has been delegated to the Investment Task Force who is responsible for the investment management of the portfolio within the guidelines of this IPS.

Social Investment Restrictions and Special Instructions

The Finance Committee reserves the right to restrict investments by:

- Asset class;
- Security type;
- Economic sector;
- Industry;
- Issuer;
- Country of issuer; and
- Some other category to be determined in the future.

Any restrictions will be added to this IPS.

Asset Allocation

The portfolio will be invested in accordance within the policy maximum and minimum range for each asset category described below. The asset allocation, strategic target, and policy maximum and minimum range have been established in accordance with the overall risk and return objectives of the portfolio. These asset classes and ranges are reviewed regularly and may change over time. It is anticipated that reaching the target allocations will take place over a 12-18 month period, however, when market conditions permit, equity purchases will be accelerated to achieve a 60% target. Since the Presbytery's total portfolio is broadly diversified with respect to asset classes, the Investment Task Force is allowed latitude in constructing the components of the total portfolio.

Asset Class	Strategic Target	Policy Range
Cash and Cash Equivalents	40%	20% to 50%
Fixed Income	0%	0% to 10%
Other Asset Classes	0%	0% to 10%
Equities	60%	50% to 70%
Totals	100%	

Rebalancing Strategy

Rebalancing the portfolio allocation with the policy strategic target allocation ranges for the various asset classes serves the purpose of maintaining the risk and expected return of the portfolio within parameters stated in the IPS. Reallocations among asset classes shall reflect the following considerations:

- Generally allocated toward maintaining the strategic allocation targets over time; and
- The Investment Task Force will rebalance the portfolio with the asset allocation ranges stated herein when the risk and expected reward potential is perceived to be such that an asset class weighting should be tilted toward the approved policy maximum or minimum.

Performance Benchmarks and Measurement

Performance will be reviewed monthly.

Investment performance of the portfolio is measured against a blended portfolio benchmark. The target weight of each asset class benchmark, as derived from the portfolio's investment objective and asset allocation, is combined to define the blended benchmark for the portfolio. The assigned benchmark and

weighting for each asset class within the investment objective are reviewed regularly and may change over time.

Based on the current investment objective, the portfolio will be monitored in comparison to the following benchmark:

Asset Class	Strategic Target	Benchmark
Cash and Cash Equivalents	40%	ICE BofA US 3-Month Treasury Bill Index
Fixed Income	0%	Bloomberg Barclays US Aggregate Index
Equities	60%	S&P 500 Index
Totals	100%	

Updating Information

This IPS shall be reviewed at least once annually. This IPS may be modified in whole or in part at any time. The Investment Task Force will make adjustments to this IPS consistent with its understanding of the purpose, return objectives, and risk tolerance appropriate for this portfolio.

PREMIER CLIENT STATEMENT

ACCOUNT SUMMARY

	<i>This Period</i> April 1, 2021	<i>Year-to-Date</i> January 1, 2021
Beginning Balance	\$1,818,658.76	\$1,758,491.14
Cash Deposits		
Cash Withdrawals		
Income and Distributions	2,154.49	10,552.78
Other Transactions		
Change in Value*	32,093.14	83,862.47
Total Assets:	\$1,852,906.39	\$1,852,906.39
April 30, 2021		

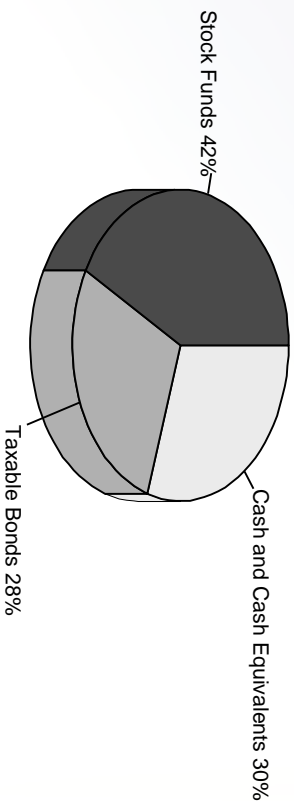
* Change in Value may include assets received in and/or delivered out.

INVESTMENT OBJECTIVE

Conservative Income

If you have any questions concerning your investment objective, or wish to make a change, please contact your Baird Financial Advisor.

ASSET ALLOCATION



Robert W. Baird & Co. Incorporated
777 East Wisconsin Avenue Milwaukee, WI 53202-5391

Member NYSE, Inc. and other principal exchanges. Member SIPC.

www.rwbaird.com

Go Paperless at www.rwbaird.com/paperless

Statement Period: **APRIL 1 - APRIL 30, 2021**
Account Number: **XXXXXXXXXX**
Account Solution: **Brokerage**
For more information, go to www.bairdwealth.com/retailinvestor



**THE PRESBYTERY OF MIDDLE TENN
1113 MURFREESBORO ROAD
SUITE 106 #216
FRANKLIN TN 37064**

FROM YOUR BAIRD FINANCIAL ADVISOR

The Reeves Downey Group
Telephone: (615) 341-7000

Office Servicing Your Account
1600 West End Avenue Ste 1100
Nashville TN 37203

Current Opportunities

In a complex and uncertain world, it can be hard to know what the right decision is when it comes to your finances. The choices you make today can have long-lasting implications on your happiness. Visit www.bairdwealth.com to understand how your Baird Financial Advisor can help you plan for your future and prepare you for the unexpected.

Portfolio Bulletin Board

You have securities maturing.

Account Protection

Assets in your Baird account are protected by SIPC, subject to applicable limits. Baird provides additional coverage in excess of SIPC limits through an insurance policy with Lloyd's of London. Your balances in the bank deposit account are insured by the FDIC subject to applicable limits. For more information on FDIC insurance, please see rwbaird.com/cashsweeps.

PRESBYTERY OF MIDDLE TENNESSEE
Financial Policies and Procedures

Purpose: These policies and procedures have been adopted by the Presbytery of Middle Tennessee to guide those charged with overseeing its financial affairs. Our goal is to be good stewards of all that has been entrusted to us, and, in so doing, to maximize the resources that can be used to support the work of the Presbytery. We seek to ensure that Presbytery’s finances are handled honestly, competently, prudently, and transparently. The organizational framework and financial directives set out in this document are designed to further those objectives.

Best Practices: This document contains language that is often descriptive rather than expressly prescriptive. Descriptive language reflects current practices. These have been developed and proved successful over time; they incorporate accounting and financial best practices and should be followed unless there are strong, articulable reasons to depart from them (i.e., they are similar to a Book of Order provision couched in terms of “should” rather than “must”). If changed circumstances require regular departures from the practices described in this document, the descriptions should be revised and the new procedures approved by Presbytery.

Resources: Presbytery’s main source of income is the money contributed by its member churches. Although these gifts are voluntary, Presbytery has historically paid denominational per capita assessments to Synod and General Assembly, and it requests that congregations use the current per capita assessment for their church as a starting point when deciding how much to contribute. Presbytery also receives investment income and gifts and grants from other sources, including Synod and denominational agencies. On occasion Presbytery may take possession of and sell the property of dissolved, departed, or extinct congregations, although such non-recurring revenue is typically not included in operating income.

In addition to its current income, Presbytery holds significant reserves that can be drawn on as needed for capital investments and expenditures and to pay certain types of operating expenses, including deficits in the current operating budget. Our goal in managing these reserves is to maximize Presbytery’s ability to support the ministry and mission of its churches over time. This requires careful balancing of current and projected future needs. Overspending from reserves now would leave us financially unprepared to cope with future crises or to take advantage of future opportunities—both important reasons to maintain a rainy day fund. But accumulating more than is necessary to prepare for those future needs would be equally improvident, as it sacrifices real benefits that could be achieved today in favor of future uses for those funds that will never materialize. Decisions about whether to draw on or add to reserve funds are the province, in the first instance, of the Finance Committee, in consultation with the Administrative Committee. In the case of the annual budget or major revenues or expenses, their decisions require approval by Presbytery.

Cash Flow: Insofar as possible, Presbytery operates on a balanced budget, matching revenues and expenses on a calendar year basis. Within the confines of its annual budget, Presbytery seeks to manage its cash flow so that current income is always sufficient to cover current expenses. In this way we avoid having to withdraw money from reserves to pay operating expenses (unless the withdrawals have been previously approved as part of the annual budget).

52 Cash flow is monitored on a weekly basis through a report prepared by Presbytery’s accountant
53 showing receipts, expenditures, and the resulting cash balance. This report is distributed weekly
54 to the Treasurer and Executive Presbyters and monthly to the other members of the Finance
55 Committee.

56
57 **Donor Restrictions:** If a donor requests that a gift be used for a specified purpose, and if
58 Presbytery accepts the gift subject to that limitation, Presbytery will honor the donor’s request
59 and use the gift in the manner intended by the donor. Many such gifts are of a routine or
60 recurring nature and do not require special scrutiny. However, to ensure that Presbytery does
61 not undertake obligations that it cannot or perhaps even should not fulfill, the Executive
62 Presbyters and the Accountant are charged with monitoring gifts with donor restrictions and
63 bringing any that may impose difficult or unusual obligations to the attention of the Finance
64 Committee. The Finance Committee may reject any gifts that come with unacceptable conditions
65 by returning the money to the donor within 60 days of receipt.

66
67 **Temporarily Restricted Funds:** Some of the money Presbytery receives is intended for
68 third-party recipients—such as special offerings for designated agencies or purposes—and
69 Presbytery is merely a conduit through which the funds are channeled. These pass-through
70 funds are held in temporary accounts and promptly distributed to the intended beneficiaries.
71 Special offerings and similar gifts held in temporarily restricted funds are normally forwarded
72 no later than 30 days after they are received, unless they are specifically designed to accumulate
73 for use at a later date. Presbytery has the capability to receive funds through online giving, and
74 many of the donations made in this way go into one of Presbytery’s temporarily restricted funds.

75
76 **Designated Funds:** Presbytery also receives money for its own account that is designated for
77 specific purposes, such as new church development. If not included in the current operating
78 budget, such funds are placed in special reserve accounts that are drawn on as needed to support
79 the specified uses. These accounts are also funded internally through other sources, such as
80 proceeds from the sale of property of closed churches, that are not subject to donor restrictions.
81 A list of the currently active designated funds is in *Appendix A*.

82
83 Designated funds are intended to allow for capital accumulation to fund long term objectives.
84 Like the annual operating budget, these accounts speak to Presbytery’s values and priorities. The
85 Finance Committee is charged with regularly reviewing the designated funds to be sure that the
86 purposes for which money from each fund can be used are clearly defined and consistent with
87 Presbytery’s current priorities and needs, and that each fund is being drawn on when appropriate
88 to further the ministry or mission for which it was created. The Finance Committee may
89 recommend that designated fund accounts be added, eliminated, or modified, or that non-
90 donor-restricted funds in the accounts be redeployed in order to better reflect current needs and
91 priorities.

92
93 Money from designated funds is accessed either as a line item expense in the annual budget or
94 as authorized by the Finance Committee pursuant to the normal procedures for approval of
95 unbudgeted expenses. When money from designated funds is used to cover operating expenses
96 as part of the annual budget, it is identified and accounted for separately from expenses that are
97 expected to be paid out of current revenues.

98
99 One of the designated funds—allowance for church defaults—was created to cover any
100 foreseeable obligation arising out of a default by one or more of Presbytery’s member churches.
101 The Finance Committee, in conjunction with the Stated Clerk, is responsible for maintaining
102 records sufficient to show all guarantees or similar obligations expressly assumed by Presbytery

103 in connection with loans made to member churches. Presbytery may only guarantee a loan if the
104 Finance Committee concludes that there is sufficient collateral to protect Presbytery from being
105 exposed to a deficiency if the church defaults. As a failsafe, Presbytery also maintains a balance
106 in this account equal to the amount of guaranteed loans outstanding, adjusting the total from
107 year to year in accordance with changing loan balances. The account balance need not include
108 loans for which Presbytery has approved a church's request to encumber its property but has not
109 guaranteed the loan. In such cases the Finance Committee might recommend, in the event of a
110 default, that Presbytery negotiate with the lender to pay off the loan balance in order to retain
111 the property. However, Presbytery would not be obligated to do so and would have no liability
112 for a deficiency judgment if it allows the lender to foreclose and the collateral proves insufficient
113 to pay off the balance of the loan.

114
115 **Endowment Fund:** Presbytery also may accept endowment funds from time to time. Funds
116 that are received and accepted with a requirement that Presbytery maintain the corpus in
117 perpetuity are held in a separate account and managed in compliance with the requirements of
118 the Tennessee Uniform Prudent Management of Institutional Funds Act, Tenn. Code Ann. § 35-
119 10-204. This fund should be invested in accordance with the long time horizon suitable for a
120 permanently restricted corpus. The Finance Committee is responsible for seeing that the
121 distributable earnings of this fund, calculated in a manner consistent with the statute, are
122 accumulated or used in accordance with the donor's intent. It should also consider whether to
123 undertake a campaign to increase Presbytery's endowment as a way of providing long term
124 financial stability.

125
126 **Unrestricted Funds:** The largest portion of Presbytery's reserves is undesignated and
127 unrestricted. This account can be drawn on to cover budget deficits and unbudgeted expenses
128 that have been approved but cannot easily be paid out of operating revenues or designated funds.
129

130 **Stewardship:** Presbytery pays per capita assessments, based on the reported membership of
131 each church, to the Synod of Living Waters and the PCUSA General Assembly. Although
132 Presbytery could mandate payment of these assessments by its member churches, it has chosen
133 instead to rely on their voluntary contributions to fund both the per capita payments and other
134 parts of the budget. This reliance on voluntary giving means that Presbytery cannot take the
135 financial support of its churches for granted but must actively solicit contributions. The Finance
136 Committee, through its stewardship working group, is responsible for organizing and overseeing
137 annual stewardship appeals to each congregation, supplemented as needed by additional
138 targeted appeals or educational programs that highlight how Presbytery uses the money it
139 receives and why it is important to continue supporting the work of Presbytery and, through it,
140 the higher councils of the church.

141
142 In August of each year the stewardship working group drafts a letter to all the churches on behalf
143 of the Finance and Administrative Committees thanking them for their past support, explaining
144 the per capita assessment for each church, highlighting some of the important ministries
145 supported by Presbytery, and requesting their support for the next year as they consider their
146 budgets. Once approved by the Finance and Administrative Committees, the letter,
147 accompanied by a pledge card, is distributed to all pastors and clerks of session. The Executive
148 Presbyters and the Finance Committee's stewardship working group, along with the
149 beneficiaries of designated gifts, are encouraged to find appropriate ways of thanking those who
150 contribute to Presbytery or, through Presbytery, to one of its ministries.

151

152 In October, members of the stewardship working group arrange for someone to reach out on
153 behalf of Presbytery to any of the churches that have not responded to see if they can answer
154 questions and solicit a response. A letter is prepared to thank churches when they respond.

155
156 Church rolls that have been inflated by the failure to remove inactive and departed members
157 cause Presbytery to incur greater than necessary per capita costs. It is therefore a matter of good
158 financial stewardship for each church to clean its rolls regularly. Stewardship appeals to the
159 churches should remind them of their Book of Order obligation to update their membership
160 rolls, as well as the extra financial burden we all bear if this is not done

161
162 **Budget:** Like other church-related, nonprofit organizations, Presbytery hires staff and
163 contractors, maintains an office (which is currently virtual rather than physical), and conducts
164 the business that it is charged to do. Much of that business involves providing grants and other
165 financial support for churches and church-related entities. These operations are financed and
166 conducted pursuant to an annual budget, in which Presbytery gives concrete expression to its
167 vision, its priorities, and its goals. Presbytery's budget, like all of its accounting, is on a calendar-
168 year basis.

169
170 Each year the Executive Presbyters, the Treasurer, and the Administrative and Finance
171 Committees are jointly responsible for projecting income for the coming year; gathering
172 information and recommendations from Presbytery's committees and other sources about what
173 activities should be funded from that revenue stream; weighing, where necessary, the competing
174 claims and requests for funding; considering whether any of the needs identified during this
175 process could and should be funded out of designated funds; and at the end of that process
176 proposing a reasonably accomplishable balanced budget (expenses +/- 2% of projected revenues
177 plus amounts to be withdrawn from designated funds) for adoption by the full Presbytery.
178 Extraordinary circumstances, such as the recent pandemic, may necessitate a temporary
179 departure from the goal of presenting a balanced budget, but the finance and administrative
180 committees must provide an explanation and justification to Presbytery when presenting a
181 deficit budget and must work toward bringing expenses into line with current revenues. The
182 budget for the following year should ordinarily be proposed at the last Presbytery meeting of the
183 year, normally in October.

184
185 **Budget Process and Timeline:** Various committees have responsibility for overseeing the
186 missional aspects of Presbytery's work. Each year the Finance Committee, as it begins drafting
187 a proposed budget, appoints several of its members to a working group, typically led by the
188 Finance Committee's vice-moderator, to solicit the input and recommendations of the other
189 committees concerning spending priorities for the coming year.

190
191 This budget working group uses the grant application form (*Appendix B*) to gather information
192 about entities and activities for which Presbytery may be asked to provide financial support. All
193 individuals, organizations, or activities that receive money from Presbytery must complete an
194 application, and all requests for funding must be endorsed by a Presbytery committee. The
195 budget working group has discretion to interpret and adjust the requirements of the form to fit
196 the circumstances of each applicant, as long as it obtains all the information needed to make an
197 informed decision about the funding request. The working group is authorized to follow up with
198 applicants and request whatever additional information is needed to vet any request for funding,
199 including not just financial data but anything that bears on the suitability of both the recipient
200 and the activity being funded. A similar form (*Appendix C*) must be filled out by applicants for
201 Hunger Action grants, although these grants are approved by the Committee on Mutual Support
202 and do not appear in the regular budget.

203
204
205
206
207
208
209
210
211
212
213
214
215
216
217
218
219
220
221
222
223
224
225
226
227
228
229
230
231
232
233
234
235
236
237
238
239
240
241
242
243
244
245
246
247
248
249
250
251
252

The working group then compiles the information it has gathered, drafts a recommended budget that matches the projected revenues for the following year, and presents it to the Finance Committee for discussion, along with whatever backup information and options it believes would be helpful for the full committee. Once the Finance Committee has settled on a final draft of the proposed budget, it presents the draft budget to the Administrative Committee for approval, after which they jointly recommend it for adoption at the next presbytery meeting.

The work of preparing a budget should begin no later than June, with the goal of having a proposed budget, approved by both the Finance and Administrative Committees, to present at the October presbytery meeting. A typical schedule for accomplishing this would be:

- **June**
 - The Treasurer, the Executive Presbyters, and Presbytery’s Accountant present their best projection of revenues for the following year to the Finance Committee. In formulating their recommendation, they should confer with the head of the Investment Task Force to get an estimate of investment income, which should include any unrealized capital gains that have been reclassified as current revenues and may be used to fund operating expenses pursuant to Presbytery’s Investment Policy. They should also contact the large churches that provide a substantial share of presbytery’s income to discuss those churches’ projected giving during the coming year. This projection can be modified as pledges are received, but it should begin with current and prior year giving as a baseline and make adjustments as needed to account for expected changes in circumstances. Once adopted by the Finance Committee, this figure represents the total amount of expenses that the working group may include in the proposed budget, except for expenses that will be paid out of designated funds, unless the Finance Committee agrees to a modification.
 - The budget working group consults with staff to get their thoughts about the budget and begins gathering input and recommendations from the committees and potentially others who have a stake in the budget, including, where appropriate, past recipients of funding. These contacts would typically be by telephone or email, at least initially, but in-person or electronic meetings may be needed if there are unusual circumstances, such as an entirely new request or one that is substantially higher than in previous years.
- **July**
 - The working group continues to gather information and begins assembling a draft budget.
- **August**
 - The working group presents its preliminary budget to the Finance Committee. If there are questions that require further consultation or research, those issues should be addressed in time to complete the Finance Committee’s part of the process by its September meeting.

253
254
255
256
257
258
259
260
261
262
263
264
265
266
267
268
269
270
271
272
273
274
275
276
277
278
279
280
281
282
283
284
285
286
287
288
289
290
291
292
293
294
295
296
297
298
299
300
301
302

- **September**

- The budget is finalized and adopted by the Finance and Administrative Committees.

- **October**

- The Administrative and Finance Committees present their proposed budget to Presbytery for a vote.

If Presbytery fails to adopt a budget for the following year at the October meeting, it must provide for the payment of necessary expenses once the current budget expires through a continuing resolution, which will govern spending until there is a formally approved budget. The resolution should specify the level and type of spending allowed and the persons who may approve expenditures pursuant to this temporary spending authority. A typical continuing resolution would authorize the Executive Presbyters and the Treasurer to pay all necessary expenses at the same level as the current budget (subject only to unavoidable cost increases), vesting in them the discretion to determine what qualifies as a necessary expense and what is an unavoidable cost increase.

Off-Budget Fundraising: Presbytery collects and disburses money raised by persons affiliated with Presbytery for missions that are authorized by Presbytery and overseen by its committees but are not funded out of normal operating revenues. Currently, there are two such funds: Guatemalan Partnership and Hunger Action programs. These funds are outside of the budget and the budgeting process. Fundraising appeals and disbursements from these funds must be approved by the committee(s) of Presbytery under which they operate (currently the Committee on Mutual Support).

Unbudgeted Expenses: Unbudgeted expenses up to \$5,000 must be approved by the Finance Committee. Unbudgeted expenses greater than \$5,000 must be approved by the Finance Committee and Presbytery. The Finance Committee may require submission of a grant application form in connection with a request to fund an unbudgeted expense. The Finance Committee is expected to consult with the Administrative Committee concerning all significant unbudgeted expenses. If exigent circumstances do not allow time to present a proposed expense to Presbytery for approval, the Finance and Administrative Committees may authorize the expenditure on an emergency basis, which requires both (1) a finding by the committees that there is an urgent need to act on the request before Presbytery would be able to meet and (2) approval by a two-thirds majority of each committee.

Accountant/Bookkeeper: Presbytery contracts with a bookkeeping firm to handle its books, pay its bills, prepare financial statements, and perform all other accounting functions. These functions should be spelled out in detail in Presbytery’s contract with the bookkeeping firm. The person assigned by that firm to perform these functions (“the Accountant”) is supervised by the Executive Presbyters, who review and approve the firm’s invoices, and by the Treasurer. The Accountant is charged not only with handling Presbytery’s books and day-to-day financial transactions, but also with providing advice and assistance to the Executive Presbyters and the Finance Committee on all aspects of financial management and planning. The Executive Presbyters should regularly review the performance of both the bookkeeping firm and the Accountant.

303 **Financial Information and Authorizations:** The Treasurer and the other members of the
304 Finance Committee, as well as the Accountant and the Executive Presbyters, are authorized to
305 access all of Presbytery's books and financial records. In addition, the members of the
306 Investment Task Force are authorized to access Presbytery's investment accounts and obtain any
307 information needed to perform their functions; however, only the Treasurer and the Chair of the
308 Investment Task Force may give instructions to Presbytery's financial advisors and direct the
309 investment and redemption of funds in Presbytery's portfolio. The Treasurer, who is also a
310 Trustee, is authorized to act on behalf of Presbytery and its corporate entity (The Trustees of the
311 Presbytery of Middle Tennessee, Presbyterian Church (U.S.A.)) in all financial matters. If
312 requested, the Stated Clerk shall certify to Presbytery's banks, lenders, investment advisors, and
313 other interested parties the persons who are authorized to access information, direct
314 investments, sign checks, or take other financial actions on behalf of Presbytery.

315
316 **Approval and Payment of Expenses:** The Accountant is responsible for payment of
317 expenses. All invoices and other requests for payment of previously authorized expenses must
318 be reviewed and approved for payment by one of the Executive Presbyters, or if they are
319 unavailable the Treasurer, before payment may be issued; provided, however, that budgeted
320 expenses of a routine and recurring nature, such as Board of Pensions payments, need not be
321 reviewed and individually approved as long as the schedule of such payments has been approved
322 in advance; and provided further that neither the Executive Presbyters nor the Treasurer may
323 approve their own or their spouse's expenses.

324
325 To the extent possible, all funds transfers, whether incoming or outgoing, shall be made
326 electronically. The Finance Committee and the Accountant shall seek to minimize the use of
327 cash and physical checks, both by encouraging churches and individuals to make contributions
328 to Presbytery in electronic form and by paying expenses by ACH, direct deposit, wire transfer,
329 or other form of direct funds transfer whenever that is allowed and is cost effective.

330
331 **Payment by Check:** The Executive Presbyters and the Treasurer, plus the Vice-Moderator
332 and the Clerk of the Finance Committee, are authorized to sign checks. One signature is required
333 for amounts less than \$2,500, and two signatures are required for amounts of \$2,500 or more.
334 The Executive Presbyters are the preferred first choice for signatures; but under no
335 circumstances, when two signatures are required, may both Executive Presbyters sign a check.

336
337 **Cash Receipts:** When a cash offering is received (particularly at Presbytery meetings), a
338 Presbytery representative (either staff or a member of the Finance Committee) and a
339 representative from the hosting church count the money together and fill out a cash offering
340 form (*Appendix D*) and a bank deposit slip. The Presbytery representative then delivers the cash
341 and the deposit slip to one of the Executive Presbyters, who deposits the cash into the Presbytery
342 bank account and sends a copy of the receipt to the Accountant. The Presbytery representative
343 also provides the accountant with the completed cash offering form.

344
345 **Check Receipts:** One of the Executive Presbyters retrieves and opens the mail, stamps the
346 back of the check "For Deposit Only," copies checks, completes the deposit slip and the other
347 Executive Presbyter takes the checks to the bank for deposit. The copied checks are scanned,
348 along with the deposit slip, and emailed to the Accountant. Alternatively, the Executive
349 Presbyters may deposit checks online in the Presbytery account, if that option is available on a
350 cost-free or cost-effective basis, and if the bank provides a record of the transactions with all of
351 the information needed by the Accountant to track and verify the deposits.

352

353 **Financial Reports:** Among the financial reports prepared by the Accountant are a weekly cash
354 flow report; a cumulative monthly income statement, balance sheet, and pledged giving report;
355 and a final year-end version of each monthly statement. These reports are initially provided by
356 the Accountant to the Treasurer and Executive Presbyters and subsequently by them to the
357 Finance and Administrative Committees. The Accountant, Executive Presbyters, Treasurer, and
358 members of the Finance Committee and the Investment Task Force also receive a monthly
359 statement from Presbytery's financial advisor showing its investment results. The Finance
360 Committee provides the most current financial reports each quarter to Presbytery as part of its
361 committee report. The Treasurer will normally review the financial results and highlight items
362 of interest at each stated Presbytery meeting.

363
364 Presbytery keeps its books on an accrual basis, except that pledges from its member churches
365 are not recorded as income at the time the pledges are received. Presbytery does accrue unpaid
366 pledges at year end and counts money received the following year in payment of prior-year
367 pledges as prior-year income. Although this practice departs slightly from generally accepted
368 accounting principles, which would require booking an unconditional promise to give as income
369 upon receipt, the Finance Committee believes recognizing contributions only when received or
370 at year end provides a more accurate picture of Presbytery's financial condition and makes the
371 financial reports more useful management tools.

372
373 **Internal Review:** The Treasurer shall appoint a member of the Finance Committee—
374 preferably someone with an auditing background—to conduct a monthly internal review of
375 Presbytery's books and financial transactions using the form attached as *Appendix E*. The
376 internal audit results are provided to the Treasurer and the Executive Presbyters.

377
378 **External Review:** Presbytery's books are reviewed every year and audited every five years by
379 a qualified CPA. The Executive Presbyters and the Accountant shall take the lead in screening
380 and selecting an auditing firm to perform these tasks. They shall recommend their choice to the
381 Finance Committee, which is authorized to retain an auditor/reviewer based on these
382 recommendations. Presbytery approval is not required.

383
384 **Investments:** In conjunction with the Finance Committee, to which it answers, the Investment
385 Task Force is responsible for managing Presbytery's invested reserve funds pursuant to
386 Presbytery's Investment Policy (*Appendix F*). This includes selecting and overseeing the
387 professional advisors who execute the investments and hold the funds. The Investment Task
388 Force should regularly evaluate the quality of advice and service received from its financial
389 professionals and recommend changes as needed. It is also responsible for recommending
390 changes in the Investment Policy whenever it deems them advisable (or as requested by the
391 Finance Committee), including asset allocations and the degree of active management
392 authorized by the policy.

393
394 Each year in connection with the budgeting process, the Investment Task Force shall confer with
395 the Finance Committee about Presbytery's potential need to withdraw funds from its reserves
396 within the next two calendar years. Such withdrawals may be (1) from designated funds in order
397 to cover planned, budgeted expenses, (2) from the default reserve to cover defaults by member
398 churches, or (3) from undesignated reserves to cover unbudgeted expenses and revenue
399 shortfalls. This projection of reasonably foreseeable short term needs should cover all likely
400 exigencies but should be no larger than necessary to protect against having to liquidate long term
401 investments in unfavorable market conditions. The amount of reserves thus calculated should
402 be invested in a manner that would allow ready access to the funds if needed within the
403 succeeding two years. The remainder of Presbytery's reserves, including the corpus of its

404 endowment, should be invested with a longer time horizon—five to ten years—so as to maximize
405 the return on those funds. The percentage of Presbytery’s reserves that fall within each of these
406 categories, and the amount of each, will thus vary from year to year, which will require the
407 Investment Task Force to review its asset allocations and adjust them as needed to maintain the
408 correct balance based on current projections.

409
410 Presbytery’s reserve accounts are invested on a pooled basis and are not segregated according to
411 designated uses. This allocation between short and long term investments is therefore unrelated
412 to the amounts in any designated account. The designations, in other words, are only for
413 accounting purposes, not investment purposes.

414
415 **Property:** The Finance Committee’s property working group, in conjunction with the Stated
416 Clerk, maintains a list of all property held by the churches within its bounds, current debt
417 obligations of each church, whether church property has been encumbered as collateral for
418 loans, the approximate value of the property, and whether Presbytery is a co-signer or guarantor
419 of the loan and thus contingently liable in case of a default. Unless exempted pursuant to G-
420 4.0208, all churches must obtain Presbytery approval before buying, selling, or encumbering
421 real property. The process to be followed is set out in Presbytery’s Church Property Sale Policy
422 (*Appendix G*). The policy contains a list of churches that were eligible and took advantage of the
423 G-4.0208 exemption. Initial screening and investigation of a church’s request to buy, sell, or
424 encumber property are conducted by the property working group, which then makes a
425 recommendation to the Finance and Administrative Committees. Presbytery approval is
426 required if the value of the transaction exceeds \$25,000.

427
428 **Funds from Closed Churches:** The Church Property Sale Policy also addresses the
429 procedure to be followed by an administrative commission charged with receiving and disposing
430 of property from a dissolved or dismissed congregation. Normally all real and personal property
431 of a closed church is sold and the proceeds added to the designated fund for new church
432 development and church revitalization. The rationale is that recycling these assets is the best
433 way of honoring the ministry of the closed church—by using them to share the gospel message
434 with new disciples, who are essential to the future health of the church. The death of one
435 congregation, in other words, should be the occasion for giving life to others. Just as each
436 particular church must replace members who die if it is to maintain its vitality in the future, so
437 must Presbytery replace its departed members if it hopes to continue offering a Reformed
438 presence in the communities it serves and to avoid declining into irrelevance. Administrative
439 commissions may propose different uses for some of the funds, subject to approval by
440 Presbytery, but the majority of such funds should go to serve Presbytery’s long term strategic
441 goal of promoting the formation of new worshipping communities and the revitalization and
442 growth of existing congregations.

443
444 **Adoption:** This policy was adopted by the Presbytery of Middle Tennessee at its meeting of
445 _____ and supersedes all previous financial policies.

446

Co-Executive Presbyters Report

We are looking forward to your ideas, hearing your unique insights, and joining our imaginations in dialogue as we break out into small groups during our May Presbytery meeting. How is God calling us, as a presbytery, to serve and be involved in mission over the next year, or two, or three? Do the goals of Leadership Excellence, Church Transformation, and Mutual Support still say it, or is it now time for a pivot? Or, are those goals still relevant, broadly, but do the specific applications need some redirecting? Your voice matters! We are looking forward to hearing from you all at the May 20 Presbytery meeting.

The two of us are grateful to be getting out to visit your churches again. Since the February Presbytery meeting, one or both of us has visited, in-person, Hopewell Presbyterian in Milton, Decherd Presbyterian, First Presbyterian in Spring Hill, East Brentwood Presbyterian, Trinity Presbyterian, Cowan Fellowship, Bellevue Presbyterian, First Presbyterian in Mt. Pleasant, First Presbyterian in Cookeville, and we have Mattie Smith Memorial Presbyterian in Silver Point and Buffalo Valley Presbyterian, as well as the closing worship service at First United Presbyterian in Sparta, scheduled for early June. This will bring our total to 66 (of 83 total in the presbytery) churches visited since we began as your Co-EPs two years ago. We hope to meet our goal of visiting all 83 in the next few months. Invitations are always welcome, for special events and celebrations or to bring greetings from the presbytery, meet your folks, talk with the session, or have a meal together. (Ray welcomes invitations to preach if the date is free on his calendar.) Our relationships of trust and love, with you and your members, are the lifeblood of our calls to this ministry. Thank you all for keeping these vital connections alive, even during the pandemic.

Part of that traveling will be for us to host several luncheons for our pastors in the different neighborhoods throughout the presbytery. We will meet for lunch with the pastors in the Plateau neighborhood and with the pastors in the Southern neighborhood. We will divide the Central neighborhood and the Western neighborhood into two groups because of their size and geography. If you are unavailable at the time of your neighborhood's lunch, you are welcome to join us with another neighborhood. There's no agenda...just a free lunch with your neighboring colleagues and your Co-EP's. Watch for dates and an invitation soon!

The Matthew 25 Food Program, located at Glencliff Presbyterian Church (416 E. Thompson Lane, Nashville) continues to feed hungry families in the Glencliff and Antioch area every Tuesday from 5-7 PM and every Saturday from 12-3 PM. Volunteers

to unload the food truck (Tuesday and Thursday mornings) and to assist in the serve (Tuesday evenings and Saturday afternoons) are always welcome. Contact Robin, Ray or Stuart Wilson-Patton if you are interested in volunteering. The Matthew 25 Food Program is a ministry between Glenclyff Presbyterian Church and Iglesia Presbiteriana Nueva Vida and a partnership between the Presbytery of Middle Tennessee and Nourish Food Bank in Murfreesboro.

The Presbytery office move from our physical space at Westminster, Nashville to a virtual office continues to progress. Files are being culled for scanning or shredding and we will soon have a list of furniture and office items that will be available for the asking. The **new mailing address for the Presbytery office, effective July 1, 2021**, will be:

**The Presbytery of Middle Tennessee
1113 Murfreesboro Rd., Suite 106 #216
Franklin, TN 37064**

You may begin using the new Presbytery mailing address immediately; however, we will continue to receive mail at the current address until June 30, 2021. The Presbytery phone number, **615-332-3330**, will remain the same. If you have any questions about the move, please do not hesitate to reach out to Robin or Ray.

**COMMITTEE ON MUTUAL SUPPORT
REPORT TO THE PRESBYTERY OF MIDDLE TENNESSEE
May 20, 2021**

INFORMATION

1. The Committee met remotely on January 14th, March 11th, and April 8th. The Committee will meet next on May 13th. At our April meeting, we invited guests from our Guatemala Partnership Task Force to share the history of the Guatemala Partnership between the PMT and the Presbytery of the Peten. They shared their successes and challenges both currently and moving forward. The members of the Guatemala Partnership Task Force are: David Carlton (RE); Barbara Hall (RE); Kira Hilley; John R. Hilley (TE); Mike Magee (TE); Lavona Russell (RE), and Keith Vandergrift (TE) (Liaison in Guatemala). The CMS has requested that the Guatemala Ministry be given 15 minutes on the May 2021 PMT Docket to report on the Partnership's achievements.

ADMIT TO RECORD

1. Approved Hunger Grant Applications from: (1) Hendersonville Home Bound Meals Program for \$2,000.

COMMITTEE ON MINISTRY
REPORT TO THE PRESBYTERY OF MIDDLE TENNESSEE
MAY 20, 2021

INFORMATION

1. The Committee on Ministry usually meets on the second Tuesday of each month via Zoom.
2. The COM heard a report from Keenan Rogers, the presbytery's Board of Pensions representative. A resource sheet, including dues calculators, is attached to the COM report.
3. The COM receives regular reports from the Co-Executive Presbyters and the Stated Clerk.
4. The COM receives regular reports from the Mediation and Pastoral Care Teams, and the Transitions and Examinations Task Forces.
5. The COM met with Cristi Scott Ligon and Stephen Yates from the Administrative Committee to discuss communication between the committees. The Administrative Committee seeks input and any suggestions for changes related to the COM in the Mission and Operations Manual.

ADMIT TO RECORD

1. Minister annual report forms will be posted on the presbytery's website as well as emailed to ministers by the end of May.
2. The Committee on Ministry approved the status of Honorably Retired for Rev. Annie McClure.
3. The COM Transitions Task Force approved the Ministry Information Form for an interim pastor for Downtown Presbyterian Church, Nashville.
4. The COM receives regular reports from the Sparta and Bellevue Administrative Commissions.
5. The COM approved the renewal of the temporary supply contract between First Presbyterian Church, McMinnville, and Jimmie Lancaster. The contract is effective 3/1/2021 through 2/28/2022. Terms include cash salary - \$20,000, housing - \$18,000, Social Security self-employment - \$5,536, professional expenses - \$3,000; four weeks of vacation and two weeks of study leave.
6. The COM approved the part-time stated supply contract between John "Bo" Burgener and Liberty Hill Presbyterian Church, Alexandria, and First Presbyterian Church, Watertown. The contract term is 1/1/2021 – 12/31/2021 for 20 hours per week. Terms include effective salary of \$20,000, allocated to housing, and 6 weeks of vacation.
7. The COM approved Rev. Beth McCaw as moderator of the session of Southminster Presbyterian Church, Nashville.
8. The COM dismissed the Rev. Phillip Beisswenger to the Presbytery of Des Moines to accept a call, effective March 9, 2021.

RECOMMENDATION

1. The Committee on Ministry received the Final Report of the Bellevue Administrative Commission (attached) and presents it for information and action.
2. The Committee on Ministry recommends approval of the attached Family Leave Policy.

Information for Presbytery Leaders 2021

Candidates/Inquirers/CPM

- Medical coverage for seminary students (See [Quick Facts & Dues 2021](#) for costs)
- First Call, First Steps Seminar

First Call

- Structuring Terms of Call (See [Living by the Gospel](#))
- Enrollment at start of service, not ordination/installation—by church Employer Rep.
- Tax withholding/Quarterly payments (Income tax + SECA)

Minister's Choice (Total 10% of Effective Salary) **NEW!**

- Non-installed ministers in validated ministry serving 20+ hrs/wk.
- Pension (8.5%), Temporary Disability (0.5%), D&D (1%),
- **NEW!** Access to: EAP, CREDO, HPHC, MEDA, Assistance Programs

Pastor's Participation (Total 37% of Effective Salary)

- Installed Positions (required) or ministers in validated ministry serving 20+ hrs/wk.
- Full-family medical (27%); Pension (8.5%), Temporary Disability (0.5%), D&D (1%)
- Access to: EAP, CREDO, HPHC, MEDA, Assistance Programs

Benefits for Commissioned Ruling Elders

- The Benefits Plan has flexibility to offer a variety of benefits that best meet individual needs while considering local context; Also eligible for Housing Allowance

Presbyterian CREDO

- Three Versions: Newly Ordained; CREDO I (mid-career); CREDO II (age 55-70)
- One pathway to Minister's Education Debt Assistance (MEDA) Grant

Employee Assistance Program (EAP)

- [Management Consultations & Referrals](#), Emotional Health, and Other Support
- Cigna: (866) 640-2772 and www.mycigna.com

Assistance Programs

- [Emergency Assistance Grants](#) (generally shared 50/50 with sponsor)
 - [Adoption Assistance](#)
 - [Transition to College](#)
 - Healthy Pastors Healthy Congregations* (HPHC): Up to \$10,000 on completion
 - [Minister Educational Debt Assistance* \(MEDA\)](#): Up to \$5,000/year up to 5 years
 - [Sabbath Sabbatical Support Grants](#)
 - [Housing Supplements](#), [Income Supplements](#), and [Medical Assistance](#) for Retirees
- *May receive both HPHC and MEDA grants (not concurrently) up to \$25,000 max.*

Termination of Service

- Pastors Participation: Medical to end of month + 30 days; 90 days free death coverage
- Minister's Choice: 90 days free death coverage
- May enroll in Transitional Participation/Medical Continuation

Transitional Participation Coverage

- Must have letter from presbytery verifying looking for a call within 60 days
- Up to 24 months for clergy in Pastor's Participation/Minister's Choice
- Covers whole family

Medical Continuation

- 18 months - May follow Transitional Coverage, but not vice/versa
- Same medical plan (does NOT include Pension, Death & Disability)
- May provide medical coverage beyond 18 months for eligible early retirees (Rule of 70)

Resignation/Forced Termination - Dissolution of Call

- Severance payments impact dues
- Reporting continuation of salary and benefits
- Renunciation of jurisdiction: Benefits end immediately on notification

Disability

- Temporary Disability: on 15th day, 60% of Effective salary, can last until 90th day
- D&D Benefit: Church covers for first 90 days
- Disability initiates on the 91st day, 60% Effective Salary or Church Median
- Determined by Board of Pensions and actively managed by Lincoln Financial

Retirement

- Encourage to participate in pre-retirement seminar ([THRIVE](#)); timing is important!
- Early and Post-Normal Retirement Options for Pension Plan
- Healthcare must be part of the conversation

Post Retirement Service and Dues

- Over 20 hours per week carries 12% dues
- Reported to BOP by employer + Presbytery Letter within 60 days
- Does not affect Pension Benefits
- Dues collected support Medicare Supplement Plan

Death

- Report to Member Services (800-773-7752)
- Active/Disabled Members: Salary Continuation (12 mo.); Lump Sum Benefit
- Retiree Death Benefit: Gradual phase out over 36 months after retirement to \$10,000

Additional Programs

- [Pathways to Renewal](#): Reduced dues for up to 5yrs if church & pastor both eligible
- [Benefits for Organizing Pastors/Evangelists](#) (Job code 301): Board pays 100% for 3yrs, 66% in year 4, 33% in year 5

Contact Information:

Member Services: 800-773-7752; memberservices@pensions.org

Keenan Rodgers, Church Consultant | 215-341-8143, krodgers@pensions.org

Dues Calculators:

[Pastors Participation Calculator](#)

[Ministers Choice Calculator](#)

**Final Report of the Administrative Commission for Bellevue Presbyterian Church
Presbytery of Middle Tennessee
May 20, 2021**

The Presbytery of Middle Tennessee formed the Administrative Commission for Bellevue Presbyterian Church on October 18, 2018. With this decision the presbytery, through the Committee On Ministry, responded to the request of the session of Bellevue Presbyterian seeking help with the discernment of its future.

From the original charge to the AC:

“The congregation of Bellevue Presbyterian Church, Nashville, has declined in membership because of conflict over recent years and is now under additional financial duress—perhaps to the verge of survivability--during a period of pastoral transition. The most recent conflict, though it focusses on a decision of Session, is likely more chronic and requires assistance from outside the resources of the congregation to assist in promoting healing and reconciliation and the creation of new patterns of relating.”

The members of the Commission appointed at its formation were Mike Wilson, TE, Downtown Presbyterian Church, Nashville (chair), Jane Herring, TE, Emmanuel Presbyterian Church, Evelyn Graham, TE, Southminster Presbyterian Church (at that time), Larry McElroy, RE, Northminster Presbyterian Church, Murfreesboro, and William Russell, RE, First Presbyterian Church, Spring Hill.

A letter was sent to the session of BPC on October 21, 2018 requesting financial information for the church and the Early Education Program, as well as enrollment figures for the EEP. The focus remained on the financial health of the congregation through the remainder of this iteration of the AC. In late 2019 Mike Wilson and Larry McElroy left the AC and were replaced with David Wood, RE, First, Nashville, and Steve Musick, TE, HR. This new iteration of the Commission began meeting in January of 2020 to review the previous work and set a strategy for going forward. It was decided to move the focus from strictly financial to the resourcing the congregation in gaining the tools needed to attain its goal of eventually calling a pastor.

To this end, we met with the session on February 17, 2020 and began the process of helping them assess direction and resources for moving forward. Unfortunately, the COVID-19 pandemic soon brought the shutdown of the metro area, effectively suspending our work for a while. But during that period, plans and information continued to be shared, including communication with other congregations that seemed open to assisting this project.

From that date in February, 2020 to the present enough progress has been made that it seems clear that the Administrative Commission is no longer required for the continued progress and sustainability of Bellevue Presbyterian Church. The following reasons support this assertion:

- The conflict which was the catalyst for requesting the formation of an administrative commission is now resolved and past.

- The financial situation of Bellevue Presbyterian seems to be on par with other congregations of its size and demographics, as well as being stable and adequate for accomplishing the goals developed by the session in consultation with the congregation and the commission.
- The theological and relational frameworks for successfully achieving these goals has been established and is understood by the session and the congregation.
- Officer training was conducted by Toby Mueller in the Fall of 2020.
- Conversations with other PC(USA) congregations in this presbytery have begun with potential partnerships in financial assistance, pastoral leadership, and Christian Education being discussed.
- A goal of calling a part-time pastor was acknowledged early in 2020, leading to the foundational efforts that have brought the congregation to calling a PNC and currently reviewing the credentials of potential candidates.
- Committee On Ministry has assigned a permanent liaison—David Wood, RE, First, Nashville—who has and will continue to support and assist the work of the BPC session.

In light of all these factors, we, the undersigned members of the commission, request its dissolution and our release from its duties. We agree that the work of the Administrative Commission has been helpful and meaningful to the life and future of Bellevue Presbyterian Church, and that our work is now finished. We respectfully request that this commission be dissolved.

Your faithful servants,
 Steve Musick, TE, Honorably Retired
 Jane Herring, TE, Emmanuel Presbyterian, Nashville
 Evelyn Graham, TE, Member-At-Large
 David Wood, RE, First Presbyterian Church, Nashville
 William Russell, RE, First Presbyterian Church, Spring Hill

1 **Proposed Family Medical Leave Policy for the Presbytery of Middle Tennessee. May 2021**

2
3 **Eligibility**

4 Because of the unique situation that is a church family, illness, the addition of a child to a family, or the
5 illness of a pastor's loved one creates a unique burden on both a pastor and the pastor's congregation. This policy
6 is our attempt to build a shared understanding of faithfully safeguarding both needed support of the pastor and
7 their family, and the continued vitality of the congregation. As a connectional church, with shared leadership
8 between Teaching and Ruling Elders, we hope to foster communication for mutual care.

9 This policy covers all Ministers of Word and Sacrament serving a PC(USA) entity including those
10 serving in temporary/transitional or part-time positions, as well as in installed positions. Churches are
11 encouraged to extend similar benefits to other employees, at the session's discretion.

12
13 **Parameters**

- 14 • Within any 12-month period, a maximum of 12 weeks (total, regardless of precipitating event or
15 circumstance) of Paid Leave may be agreed upon with as much advance notice as possible. For the sake
16 of the health of each congregation, consecutive use of Paid Leave, vacation and sabbatical is
17 discouraged.
- 18 Specific circumstances which call for the family/medical leave will help guide the agreement reached
19 about the length of the time for the family/medical leave. Possible partial performance of pastoral duties
20 during the absence is negotiable between the pastor and session. If desired, the Committee on Ministry
21 can provide assistance and support for these conversations. If there is disagreement about the necessity of
22 leave when it is not clear through the guidelines of the Board of Pensions, either the pastor or the session
23 can call on COM for help negotiating the Paid Leave.
- 24 • Paid Leave may be used consecutively or intermittently. Tracking use and substantiating documentation
25 of intermittent absences is the responsibility of each session and pastor.
- 26 • During Paid Leave, the pastor will continue to receive all benefits in their terms of call, including dues
27 paid to and benefits provided by the Board of Pensions.
- 28 • Paid Leave is not vacation or sabbatical, and Paid Leave Time will not reduce the vacation/study
29 leave/sabbatical time in the pastor's/employee's terms of call/contract. At the discretion of the pastor and
30 session, vacation time may be used to extend the Paid Leave outlined in this policy.
- 31 • Following the period of Paid Leave, the pastor shall be entitled to return to the same position with the
32 same title, terms of call, hours worked, and job description.
- 33 • We recommend that the pastor/full-time employee, COM representative(s), and session/board
34 representative(s) participate in a reentry/reevaluation conversation during the Paid Leave, before the
35 pastor/employee returns to work.
- 36 · Becoming a parent, healing from a personal loss, and caring for ill/disabled family members are
37 major life events that can be substantially impactful. Having a conversation about the changes in
38 perspective/priorities brought about during/from the Paid Leave can smooth the pastor/employee's
39 reentry into the life of the church/entity.
- 40 • Churches and pastors/employees are encouraged to use the energy, intelligence, imagination, and love
41 promised in ordination vows to approach the structure of each leave situation.
- 42 · For example, an employee with a life-altering reason for Paid Leave may be helped with a gradual
43 return to their job duties, which would ultimately benefit both the life of the church and the thriving
44 of the pastor/employee.

45
46 If desired, COM will consult with churches on pulpit supply — supported either by an emergency pastoral
47 supply fund, or by suggesting preachers who have agreed to forgo an honorarium under such circumstances.

50 **Types of Leave**

51

52 **Events and Circumstances impacting the pastor** — These situations affect a pastor’s personal ability to
53 perform their duties. The Board of Pensions’ policy covers 60% of the effective salary of the pastor in these
54 situations:

- 55 • **Medical Leave:** Temporary Disability is defined by the Board of Pensions as when an employee is
56 “unable to perform regular work duties because of sickness or injury. Temporary disability benefits
57 are generally available for up to 90 days from the date of the disability, after a 14-day waiting
58 period.” The Board of Pensions Temporary Disability benefit will cover 60% of the
59 pastor/employee’s salary during Medical Leave, thus reducing the financial burden on the church. It
60 is up to the Session of each congregation to determine if they are able/willing to pay the remaining
61 40% of the pastor/employee’s salary during his or her leave.
- 62 • **Parental Leave:** Within one year of birth or adoption, a pastor/employee may take up to twelve
63 consecutive or intermittent weeks of time off for bonding and care for the new family member.
- 64 • **Childbirth:** The Board of Pensions Temporary Disability benefit will cover 60% of the
65 pastor/employee’s salary during Parental Leave *with approval from a physician*, thus reducing some
66 of the financial burden on the church. It is up to the Session of each congregation to determine if they
67 are able/willing to pay the remaining 40% of the pastor/employee’s salary during her leave.
- 68 • **Adoption:** In cases of adoption, the Temporary Disability Benefit will not apply. It is recommended
69 that churches pay either 60% of the employee’s salary, the full salary less the amount needed to pay
70 for pulpit supply, or some other amount negotiated by the session and pastor/employee. The Board
71 of Pensions does offer an adoption grant that the pastor/employee should be made aware of as they
72 navigate the costs of adoption.

73

74 **Events and Circumstances impacting the family of the pastor:**

- 75 • **Caregiver/Family Leave:** When a family member requires care due to an illness or disability, a
76 pastor/employee may take up to twelve weeks Paid Leave, either consecutively or intermittently,
77 depending on the nature of illness and need. It is appropriate for pastors and other covered employees
78 to clarify the necessity or relationship that requires caregiving. It is recommended that churches pay
79 either 60% of the employee’s salary, the full salary less the amount needed to pay for pulpit supply,
80 or some other amount negotiated by the session and pastor/employee.
- 81 • **Personal Loss Leave:** In the event of the death of a loved one or a tragic event, a pastor/employee
82 may take up to twelve weeks Paid Leave, either consecutively or intermittently, depending on the
83 nature of event and need. It is recommended that churches pay either 60% of the employee’s salary,
84 the full salary less the amount needed to pay for pulpit supply, or some other amount negotiated by
85 the session and pastor/employee.

86

87 **Church [and Other PC(USA) Entity] Support**

- 88 • Where possible, pastors/employees are encouraged to anticipate Paid Leave with as much advance notice
89 as possible, and with sensitivity around the needs of the church/entity/body such as temporary
90 replacement and fulfillment of duties. Again, the COM is available to help sessions arrange appropriate
91 pulpit supply and pastoral services.
- 92 • Paid Family Leave is not intended to be a burden but rather a source of joy and comfort as
93 churches/entities encourage pastors to take time for the good of their families. Churches with smaller
94 staffs are encouraged to consult with the presbytery about implementing this policy.
 - 95 • Pastors laboring outside the parish setting are to be guided by their employers’ FMLA policies (e.g.
96 hospital chaplains). In the absence of an FMLA policy, this policy is recommended.