

PRESBYTERY OF ST. ANDREW
WINTER STATED MEETING
AND ANNUAL MEETING OF THE CORPORATION

First Presbyterian Church – Tupelo, Mississippi

February 4, 2014



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1. *In Memorium* – The Rev. Dr. David R. Freeman
2. Designated and Restricted Fund summaries
3. Financial Statements for January 1, 2013 through December 31, 2013
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Minutes

The Presbytery of St. Andrew met for its Winter Stated Meeting and Annual Meeting of the Corporation at 10:00 a.m. on Tuesday, February 4, 2014, at First Presbyterian Church of Tupelo, MS, with Moderator in the chair and the Stated Clerk present.

The meeting began with a service of worship that included the installation of the new moderator, Ruling Elder Martha Knichel. The Rev. Meg Dudley served as liturgist and the Rev. Tom Groome, outgoing moderator, delivered a sermon entitled *A Hard-Soft Savior*. The service also including an *In Memorium* for the Rev. Dr. David R. Freeman, which is included with these minutes as Attachment 1.

Organization of the Meeting

The meeting was opened with prayer by the moderator, who then thanked the outgoing moderator for his service and presented him with a plaque to commemorate his time as moderator.

Teaching Elder Nick Phillips and Ruling Elder Nancy Bryson were appointed as a Committee on Thanks by unanimous consent.

Introduction of Visitors and Welcome

Visitors and first-time commissioners were introduced, after which Teaching Elder Carson Overstreet officially welcomed the presbytery to First Presbyterian Church and gave information about the facility and the day's events.

Roll of the Meeting

There were 26 Teaching Elder Members and 34 Ruling Elder Commissioners present at the meeting, plus 6 Ruling Elders enrolled for terms of service, for a total of 66 voting members. Also present were 6 Corresponding Members with voice but not vote, and an additional 24 visitors and staff for a total enrollment of 96.

The following Teaching and Ruling Elders, Corresponding Members, visitors, and staff were enrolled for the meeting, and excused absences were granted as noted by unanimous consent on motion by the Stated Clerk:

Teaching Elders (26):

John Akers	H.R., Excused	Tom Cheatham	Present
Frank Beck	Present	Rita Cochrane	Present
Buren Blankenship.....	Present	William J. Connolly.....	H.R., Excused
Frank Brooks.....	H.R., Excused	Belinda Curry	Absent
Tom Bryson	Present	Rusty Douglas	Present

Howard Dudley Present
 Meg Dudley Present
 Joseph Etua Present
 Jerry Foust..... Present
 Coker George H.R., Excused
 Gregory Goodwiller Present
 Steve Graham..... Absent
 Tom Groome Present
 Scotty Hargrove H.R., Excused
 Robert Hatcher, Jr. Present
 Charles Holland Present
 Donald Howie H.R., Excused
 Michele Howie..... Absent
 Wil Howie H.R., Excused
 Ann Laird Jones Excused
 Ann Houston Kelly Present
 James Landrum H.R., Excused
 Martin Lifer..... Excused
 James McClanahan Present

Barbara McKee..... H.R., Excused
 Michael McLaughlin Present
 Louis Narowetz Absent
 Carson Overstreet Present
 Nick Phillips Present
 Annette Ragsdale..... Present
 Ron Richardson Present
 Jonathan Scanlon Excused
 John Semmes Present
 Sandra Sisson Absent
 Doug Sullivan-Gonzalez Present
 Kelly Unger H.R., Excused
 Robert Walton H.R., Excused
 Richard Whitney..... H.R., Excused
 Don Wilson..... Present
 Milton Winter Present
 Michaele Wood Excused
 Stephen Wright..... H.R., Excused
 Hershel Don Yancey Present

Ruling Elder Commissioners (34)

Aberdeen, First.....Gail Dalrymple
 Algoma, Monroe Excused
 Amory, FirstAndrew Fox, Jr.
 Batesville..... Excused
 Batesville, Blackjack.....Sue Phelps
 Batesville, IndependenceDavid Durham
 Benoit.....Jim Powell
 Biggersville, New HopeMelanie Kulogowski
 Blue Springs, Fairfield Excused
 Booneville Absent
 Byhalia, First..... Absent
 Cleveland, First Tracy Portner
 Columbus, First..... Fran Brown
 Corinth, Covenant Absent
 Falkner Absent
 French Camp, Huntsville Absent
 Greenville, Calvary Absent
 Greenville, First William Lane
 Greenwood, First..... Willie Sheppard
 Grenada, First..... Joe Thompson
 Hamilton Absent

Hernando, First Katie Chisamore
 Hollandale..... Excused
 Holly Springs, First..... Excused
 Horn Lake, New BethlehemBob Branch
 Lake Comorant, Eudora..... Absent
 Lamar Absent
 Leland Kevin Magee
 Louisville, Bethany Velma Colter
 Louisville, Messiah..... Absent
 Louisville, St. JamesCatherine Sanders
 McCool, Mt. Zion Absent
 Nesbit..... Gilbert Marsh
 Nettleton Absent
 Oakland, Pine Hill Absent
 Okolona Excused
 Okolona, Wren..... Absent
 Olive Branch, Bethel Ed Crumpler
 Oxford, FirstDavid Flautt
 Oxford, First (2).....Kathy Neff
 Oxford, Sand Spring Absent
 Philadelphia, Dixon Excused

Plantersville, Unity Absent
Pontotoc, First Cathy Yeoman
Ripley Bobby Elliott
Ripley, New Prospect..... Shirley Fryar
Ripley, Westminster..... Absent
Rosedale Absent
Saltillo, First..... Absent
Scobey, New Hope..... Absent
Senatobia.....Ginny Troutt
Southaven, Providence..... Nancy Carrigan
Starkville, First.....Martha Wells
Starkville, First (2)Charles Bryson

Starkville, Osborn Bob Rogers
Starkville, Trinity.....Patti Drapala
Sumner Frank Mitchner
Toccopola, Lebanon Absent
Tupelo, First..... Richard Hastings
Tupelo, First (2)Joel Zimmerman
Tupelo, Zion Claude Sudduth
Van Vleet, Friendship..... Andrea Marshall
Waterford, Greenfield..... Excused
Weir Absent
West Point, First Absent
West Point, Trinity Absent

Ruling Elders Enrolled for Terms of Service (6):

Kendall Cox Present
Martha Knichel Present
Nancy Bryson..... Present
Murphy Jones..... Present
Tom Hewitt Present
Freddie Rasberry Present

Corresponding Members Enrolled for the Meeting (with Voice, but not Vote) (6)

Jerry Haughton (Horn Lake, New Bethlehem – C.M.), Jody Hill (Ripley, Interim Pastor), Vicki Schramm (Starkville, First – Administrative Board), John Skelly (FPC Greenville – I.P.), Abe Zimmerman (FPC Aberdeen – T.S.), Clark Simmons (Board of Pensions)

Visitors and Staff (24)

Allyson Ashmore, Ellen Kellum, Chelsey Handley, Terry Ashworth, Bill Knichel, Hardie Frankel, Bonnie Caviness, Kim Dowdy, Patrick Lane, Stan Maynard, Ed Darling, James Powell, Willard Williams, Paige Ross, Charles Braddock, Darlene Walker, Bill Thompson, Brad Crump, Naomi Kilgore, Camille Lenoir, Ernie Run, Debbie Carl Freeman, Mary Freeman, Bobby Phelps

Reports of Officers and Boards

Executive Presbyter and Stated Clerk

Teaching Elder Gregory Goodwiller presented the enrollment for the meeting as well as the docket, which was approved as distributed by voice vote.

In accordance with the presbytery’s rules, he then presented the Stated Clerk’s Annual Report which included both the Presbytery’s rolls *as of December 31, 2013*, and also a listing of the

known designated uses and restrictions of the Presbytery's reserve funds which is included as Attachment 2. The December 31, 2013 rolls were as follows:

Active Members of the Presbytery of St. Andrew (25):

Joseph A. Etua	Buren Blankenship
Robert Milton Winter	Hershel Don Yancey
Robert A. Hatcher, Jr.	Thomas A. Cheatham
Ann Houston Kelly	Michael Wood
Douglas Sullivan-Gonzalez	Carson Overstreet
Fred C. Douglas, Jr.	James McClanahan
Gregory A. Goodwiller	Nick Phillips
Ann Laird Jones	Michael McLaughlin
John Malcolm Semmes	Meg Dudley
Frank Cranford Beck	Howard Dudley
Thomas P. Groome, III	Jerry Foust
Tom Bryson	Martin Lifer
Joey Sherrard	

Honorably Retired Members (20):

John N. Akers	David Scott Hargrove
James W. Landrum	Charles E. Holland
Richard O. Whitney	Robert L. Walton
Barbara S. McKee	Dorothy Annette Ragsdale
A. Ron Richardson	Donald R. Howie
David R. Freeman	Rita E. Cochrane
Frank A. Brooks, Jr.	Coker George
Sandra T. Sisson	Don L. Wilson
J. Kelly Unger, Jr.	R. Stephen Wright
Wilbur H. Howie, Jr	William J. Connolly

Members-At-Large (5):

Louis Narowetz	Jonathan Scanlon
Belinda M. Curry	Steve Graham
Michele T. Howie	

The following were then presented by the Executive and Stated Clerk and acted upon as noted:

- The Presbytery of St. Andrew has received a Discharge of Guaranty notification from the Presbyterian Investment and Loan Program indicating that Independence Presbyterian Church, Batesville, has repaid its loan in full.
- A request from Trinity Presbyterian Church, Starkville for the presbytery to guarantee its loan with Presbyterian Investment and Loan Program for up to \$250,000 was presented. On his motion, the request was approved by voice vote pending review by the Presbytery's Trustees.

- A request for the Presbytery's endorsement of Candidate Matt Bowman to serve as a Theological Student Advisory Delegate to the 221st General Assembly was approved by voice vote on his motion.
- Paige Ross, Administrative Assistant at First Presbyterian Church, Columbus was recognized for her completion of the Level I certification process of the PC(USA)'s Administrative Personnel Association.

Presbyterian Women

Ruling Elder Martha Knichel gave an informational report for Presbyterian Women, noting the success of the Legacy Christmas CD project as well as the Annual Spring Gathering which will be at the Leland Presbyterian Church in Leland, MS on March 22, 2014 and will include special guest speaker PW Synod Moderator Bligh Jones from Mobile, Alabama. She then noted that this will be her last meeting in her role as the PW moderator for the Presbytery as Ruling Elder Hardie Frankel will be installed PW Presbytery of St. Andrew Moderator at the Annual Spring Gathering.

Administrative Board

Teaching Elder Chip Hatcher had no items for action, but reported the following items for information:

1. The Administrative Board has reviewed and approved minutes of the October 23, 2013 Called Meeting of the Presbytery. Copies of these minutes are available through the presbytery office and are posted on the presbytery's website.
2. The Administrative Board has reviewed the reports of the Presbytery's Committees, and commends their recommendations to the Presbytery for its consideration as they are contained in this packet.
3. In accordance with the rules, the Administrative Board has moved the Fall Stated Meeting of the presbytery to the *second* Tuesday of October, which is October 14, 2014.
4. Dates and Locations for the presbytery's 2014 stated meetings have been established as follows:
 - February 4, 2014 - First Presbyterian Church, Tupelo
 - May 6, 2014 - First Presbyterian Church, Starkville
 - October 14, 2014 - Camp Hopewell, Oxford
5. As one of the results of our synod's Shared Futures Consultation and the work of our Committee on Council Boundaries and Relations (CoCoBaR), the Rev. Julie Bailey – a child of this presbytery now a member of the Presbytery of the Mid-South and its staff as Campus Minister at the University of Memphis – will be working about one day each week in the bounds of St. Andrew providing staff support to our Education, Worship, and Nurture Committee and our Campus Ministry Committee during 2014. In return for this “gift” from Mid-South Presbytery, our Executive Presbyter will be working with that presbytery during its transition between Executive Presbyters and as it assesses its ministry needs and directions.

Reports of Standing Commissions

Commission on Ministry

Teaching Elder Tom Groome reported the following items for information:

1. A negotiated agreement has been unanimously adopted by the session of Ripley Presbyterian Church by which the session will sponsor a new church development in Ripley that will practice an intentionally contemporary style of worship and seek to be chartered as a member congregation of the Presbytery of St. Andrew. This new worshipping community began meeting on January 1, 2014 at the Walnut Creek Presbyterian Church (a chapel of Ripley Presbyterian Church), and will move to a leased facility on Highway 15 in March.
2. A Temporary Supply relationship between FPC, Aberdeen, and Abe Zimmerman (a United Methodist candidate for ministry) has been established for one year. Mr. Zimmerman does not have permission to administer Sacraments and will not moderate the session.
3. The Stated Supply relationship between Tom Cheatham and FPC, Amory was renewed for 2014.

He then reported the following items for approval of the presbytery, which were adopted by voice vote on his motion:

1. That moderators of sessions be named as follows:

The Rev. Annette Ragsdale	-	Black Jack Presbyterian Church
The Rev. Bill Connolly	-	First Presbyterian Church Byhalia
The Rev. Bill Connolly	-	Bethel Presbyterian Church, Olive Branch

2. That the Moderator of the Presbytery appoint an Administrative Commission to organize a new congregation in Ripley, Mississippi, at the request of the Ripley Presbyterian Church.

Note: Subsequent to the meeting, the Moderator appointed the following individuals to serve as the Administrative Commission:

Teaching Elders: Frank Beck, Moderator, Howard Dudley, Michele Howie, Ann Houston Kelly; Ruling Elders Bill Thompson (Ripley), Al Stroupe (Ripley, New Prospect), and Carole Givens (Senatobia).

3. That the Moderator of the Presbytery appoint an Administrative Commission to close First Presbyterian Church, West Point, at the request of its members, and dispose of its assets in consultation with the Presbytery's Trustees.

Note: Subsequent to the meeting, the Moderator appointed the following individuals to serve as the Administrative Commission:

Teaching Elders: Tom Bryson, Moderator, Martin Lifer, Greg Goodwiller; Ruling Elders Freddie Rasberry (FPC, Starkville), Souzen Deavers-Steelhammer (FPC, West Point), Dennis Harmon (FPC, Columbus).

Commission on Preparation for Ministry

Teaching Elder Frank Beck presented the following items for information:

- Inquirer Robert (Bobby) Newman and Candidates Evelyn Elliott and Matt Bowman are taking ordination exams in the January-February, 2014 cycle.
- Candidate Matt Bowman will meet with the CPM at its next stated meeting for his annual consultation
- Annual consultations were conducted with Candidates Robert Paul Lewis and Cameron Beaty and with Inquirers Bobby Newman and Ron Wilson at the CPM meeting on December 19, 2013.
- Candidate Bobby Newman was approved to move from Inquirer to Candidate pending successful completion of the required vocational and psychological testing and endorsement by the session of Senatobia Presbyterian Church. Mr. Newman was unable to come to today's meeting of presbytery because he is taking the Bible Exegesis ordination exam today. He will appear before the presbytery at our May meeting.
- On his request, the CPM has approved that Robert Paul Lewis be moved from Candidacy for the ordered ministry of teaching elder to Commissioned Ruling Elder. For that purpose, Mr. Lewis is now under the supervision of the Commission on Ministry.
- Bobby Taylor Vance has successfully completed her preparation and course work for Commissioned Ruling Elder. She will be meeting the CPM at its next stated meeting or a called meeting for her final consultation and examination for "readiness" toward a commission to service as a CRE.

He then requested that the presbytery join in prayer for the Candidates and Inquirers. Prayer was led by the Rev. Hershel Don Yancey.

Reports of Standing Committees

Nominations and Representation

Ruling Elder Martha Knichel reported for the committee. On the committee's behalf, she placed the names of Teaching Elder R. Milton Winter and Ruling Elder John Andrew Gregory (Okolona) in nomination for Trustees in the class of 2016. There were no nominations from the floor and they were elected unanimously by voice vote.

She then informed the Presbytery that the Committee intends to place the name of Teaching Elder Wil Howie in nomination as the next Teaching Elder for General Assembly service because he is the Teaching Elder with the highest point count who is willing to serve, but that due to a recent surgery he was unable to be present at the meeting. She therefore moved:

To suspend the rules and postpone the election of a Teaching Elder Commissioner to the General Assembly until the Spring Stated Meeting.

The motion was adopted by voice vote.

She then placed the name of Patrick Lane (FPC, Greenville) in nomination for election as Young Adult Advisory Delegate to the 221st (2014) General Assembly, and Ruling Elder Kevin Magee (Leland) in nomination for Alternate Ruling Elder Commissioner to the 221st General Assembly and Primary Ruling Elder Commissioner to the 222nd General Assembly (2016). There were no nominations from the floor.

In accordance with the rules, the candidates were presented to the Council, and made statements regarding their interest in serving the Presbytery in this way, after which they were unanimously elected by voice vote.

Missions

Ruling Elder Kendall Cox reported for the Missions Committee noting that \$4,722 was given to Mississippi Presbytery in 2013 to assist the Westminster Presbyterian Church in Hattiesburg whose church facility was destroyed in a tornado. This brings the balance of the Mississippi Disaster Relief fund to zero. Donations to replenish this fund are requested.

Hunger grants of various amounts were then distributed to food ministries operating within the presbytery's bounds as follows:

Mission Okolona Food Pantry
Sally Kate Winters Family Services, West Point
Goodfellow Program, Booneville
Panola County Food Pantry
Lovepacks, Oxford
Casserole Kitchen of Oktibbeha County
Catholic Social Services, Holly Springs
Grenada Food Pantry
Amory Food Pantry
More Than A Meal, Oxford
Community Food Pantry, Greenwood
Tippah County Food Pantry

The committee was updated on Living Waters for the World activity and upcoming dates:

- LWW will observe the Clean Water U 10 year reunion March 21-23 at Camp Hopewell.
- Clean Water U sessions this year:
 - o April 23-27
 - o June 9-13 (at Calvin Crest in California)
 - o September 10-14
 - o October 22-26

She then reported that the committee hopes to form a Presbytery-wide water team, especially since so many of our smaller congregations don't have the resources to work on water mission individually, and has requested an additional line item of \$900 in the 2014 budget for three \$300

CWU scholarships (this represents ½ of the cost of attendance) Interested churches may contact Kendall Cox for more information (Kendall@livingwatersfortheworld.org).

Governing Body Relations

Ruling Elder Bob Rogers submitted the following information for consideration and approval:

1. The committee is recommending that the long standing procedure of having the GBRC members review one third of all Session Minutes Books at each meeting of Presbytery be changed to a procedure where all minutes' books are brought to the May meeting of Presbytery and have each book given to another commissioner for review and approval or rejection. This will allow all Clerks an appropriate amount of time to have all matters related to the minutes, audits, etc. ready for review instead of rushing to get things done in time for some(1/3 rd of the Clerks) to bring them to the Feb. meeting of Presbytery. It will also allow the GBRC members to attend all of the functions of a meeting rather than being tied up all day reviewing minutes.
2. It is also recommended that one hour be designated for this process to occur.
3. Eight of the nine committee members are in full agreement of this recommendation.

He then moved on behalf of the committee

that the above changes to the presbytery's procedure be adopted.

The motion was adopted by voice vote, and the Presbytery's sessions were instructed to present their minutes for review at the Spring Stated Meeting.

4. He then reported that according to the presbytery's records, only 18 of our congregations are known to be incorporated, and urged those that are not or who are unsure to please proceed with the incorporation process.
5. Finally, he discussed the need for corporate bylaws – although according to his research these do *not* need to be registered with the Secretary of State's office in Jackson.

Evaluation Committee

Teaching Elder Ann Kelly reported that the results of the entity effectiveness survey for 2013 have been reviewed. There were a total of 34 responses to the online form, which is down significantly from last year's responses. There were no comments made that warrant recommendations for changes to our committees or other entities at this time.

Education, Worship and Nurture

Teaching Elder James McClanahan reported the following items for information:

1. The 2014 winter youth retreats are being held this month. The Junior High retreat will have already occurred by the date of this meeting (January 31-Feb 2), and the Senior High retreat is scheduled for February 14 – 16.
2. *Tapestry 2015* is set for January 23 – 24, 2015. The location has not yet been determined in part because the committee is exploring whether or not members of the Presbytery of the Mid-South have interest in being included in the event, and whether we should therefore seek a location that would be the most convenient for all attendees.
3. A “Bible e-Study” led by the Rev. Michael Wood is just concluding. Following its evaluation, more online learning opportunities will be explored.
4. *Outposts of Zion: A History of Mississippi Presbyterianism in the Nineteenth Century*, written by Rev. R. Milton Winter, is now available for sale. Visit the Presbytery’s website for details.

Campus Ministry

Teaching Elder Carson Overstreet reported the following items for information:

1. Campus ministries at Mississippi State and U-Kirk Ole Miss continue to grow and expand.
2. U-Kirk Ole Miss is now housed at the property owned by FPC, Oxford at 302 South 11th Street in Oxford, which is adjacent to the church.
3. U-Kirk at Ole Miss invites members of the presbytery to encourage the college students participating in the Spring Break Mission trip to Haiti (March 7-16, 2014).
 - a. Visit the ministry’s website, www.ukirkolemiss.org, and write a note of affirmation to the students. Click on “Support Our Mission Team to Haiti.”
 - b. Pray for Rev. Howard Dudley, the advisors, and students in the Prayers of the People during worship Sunday March 9, 2014.

She then moved on behalf of the committee:

that the Presbytery authorize the U-Kirk Ole Miss ministry to celebrate the Sacrament of the Lord’s Supper at its weekly meetings and at other times as desired (with Howard Dudley or another Teaching Elder of the Presbytery of St. Andrew as celebrants) to be reported annually.

The motion was adopted by voice vote.

Camps and Conferences

Ruling Elder Nancy Bryson reported the following items for information:

- Summer Camp registration went live as of January 2, 2014. Brochures are available at the February Presbytery meeting and mailed to previous camp attendees.
- Run for Hope, February 22, 2014, is in need of volunteers and more corporate sponsors.
- A new basketball court will be constructed to replace the old one, and surrounding trees are being removed to prevent damage to the new court.
- Renovations will be made to Cabin 7B to house an intern to help with maintenance and programming starting February 1, 2014.
- The 2014 amended budget was approved the Administrative Board, which will be reflected in future financial statements.

Administration and Stewardship

Committee moderator Vicki Schramm reported that financial reports of the Presbytery of St. Andrew and Camp Hopewell through year-end, 2013 have been reviewed by the committee and filed for audit. They were presented for review by the presbytery, and are included in these minutes as Attachment 3.

She then moved the adoption of several amendments to the 2014 budget, which were approved by voice vote. The budget as amended is included with these minutes as Attachment 4.

Special Orders of the Day were then called, and the moderator recognized Ruling Elder Clark Simmons, Regional Representative of the PC(USA) Board of Pensions, who discussed several important matters including implications of the Affordable Healthcare Act on our medical plan, 2015 changes in the plan and the need of presbyteries to consider policies regarding implementation of those changes, and a recent US District Court ruling regarding clergy housing allowances.

The Presbytery then recessed to the church gymnasium for lunch at 12:30 p.m. with the instruction that the meeting would reconvene there to receive the report of its Committee on Thanks and then adjourn. Jim McClanahan led the body in a prayer of thanks for the meal.

Following lunch, the moderator reconvened the meeting and recognized Teaching Elder Nick Phillips for the Committee on Thanks, who offered the following resolution on behalf of the committee:

WHEREAS while this presbytery has gathered for its 2014 Winter Stated Meeting in what is known as the All America City, we have been greeted with true Southern hospitality by the First Presbyterian Church, Tupelo; and

WHEREAS the Reverend Doctor Tom Groome challenged us to embrace both the “soft part” and the “hard part” of our lives as disciples of the Lord Jesus Christ; and

WHEREAS our time of worship offered a wonderful opportunity for *spiritual* nourishment; and
WHEREAS the registration refreshments and luncheon meal which were served gracefully by the Presbyterian Women and the Welcome Committee of the First Church, Tupelo, provided us with *physical* nourishment in a hospitable setting; and

WHEREAS our new moderator, Ruling Elder Martha Knichel, ably presided at the business meeting, allowing the docket to be completed in record time;

THEREFORE BE IT RESOLVED that the Presbytery of St. Andrew extends its heartfelt thanks: to the Reverend Doctor Tom Groome for challenging us to understand our discipleship in a new and refreshing way, to the First Presbyterian Church, Tupelo, including its Presbyterian Women and Welcome committee, for hosting this meeting with true Southern hospitality, and to our new moderator, Ruling Elder Martha Knichel, for capably presiding at this stated meeting of the body.

The resolution was adopted unanimously by voice vote, after which the meeting was adjourned at 12:52 p.m. with prayer by Teaching Elder Frank Beck on motion by Teaching Elder Annette Ragsdale.

Approved April 8, 2014

A handwritten signature in black ink, appearing to be 'A. Beck', written over the typed date.

In Memorium

The Reverend Doctor David Ralph Freeman

On November 2, 1932, David Ralph Freeman was born to Daniel Ralph Freeman and Frances Orr Freeman in Drapers Valley, Virginia. After graduating from Farragut High School in Knoxville, Tennessee in 1951, he attended Davidson College in Davidson, North Carolina, where he graduated with a B.A. in 1955.

He married Mary Bevan of Memphis, Tennessee on July 24, 1958, and in the following years became father to one son, the Rev. James D. Freeman, and then grandfather to two grandchildren, Lindsey Freeman and William Freeman.

David's theological education included post-graduate studies at Union Theological Seminary in Richmond, Virginia, where he received his Master of Divinity degree in 1958, and Austin Presbyterian Theological Seminary in Austin, Texas, where he received his Doctor of Ministry degree in 1991. He was ordained to the Ministry of the Word and Sacrament in 1958 by the North Alabama Presbytery (PCUS) in Talladega, Alabama, and installed in his first pastorate at Southwood Presbyterian Church.

Subsequently, Rev. Freeman served four other congregations in Staunton, Virginia; Memphis, Tennessee; McAllen, TX and Greenwood, MS and, in retirement, as interim pastor in Batesville, AR, Starkville, MS and Senatobia, MS.

Upon completion of over forty years of service, Rev. Freeman retired as Pastor of First Presbyterian, Greenwood, where he was subsequently voted Pastor Emeritus, and moved with Mary to Oxford, serving as "Pastor to Pastors" among his colleagues in St. Andrew Presbytery and then as Parish Associate at First Presbyterian Church in Oxford, where he remained involved in pastoral ministry through preaching, teaching and counseling for eight years.

On Tuesday January 14, 2014, at the age of 81 years and after a brief illness following open-heart surgery, David Freeman passed from this earth into the presence of the One in whose service he had dedicated his life. Those who knew David best knew him as a gifted preacher, teacher and advocate for social change. During his tenure at First Presbyterian in Memphis, he helped establish programs and build community among those who lived downtown and those whose jobs brought them there. In Texas, he was the founding president of Puentes de Cristo (Bridges of Christ), a border ministry in south Texas, and later served as a President of Habitat for Humanity in Leflore County, MS. A mentor to many, Rev. Freeman was an innovator in religious education and worship, and a devoted pastor and friend. He humbly served with integrity and dedication, joy and compassion, always challenging others in their walk of faith.

PRESBYTERY OF ST. ANDREW

Designated and Restricted Funds

Note: Funds described as *designated* are under the control of the presbytery, which established and may therefore change the current designations. Funds described as either *pass through* or *restricted* are donor restricted funds that must be used for their stated purposes. Pass through funds are expended on a timely basis, and generally have a balance of zero. The “Receipts” column on the financial report shows the total amounts received for those funds in the current calendar year. The Treasurer is authorized to make appropriate expenditures from all designated and restricted funds except as noted in the descriptions.

Missionary Support – Pass through account for directed support of PC(USA) mission co-workers.

Mississippi Disaster Relief – Restricted fund for emergency relief following any natural disaster in this state. Individuals and sessions are encouraged to donate to this fund so that the presbytery can respond quickly in an emergency.

Camp Hopewell – Pass through account for directed support of Hopewell Camp and Conference Center.

Campus Ministry – Restricted fund from contributions of individuals, sessions, the Synod of Living Waters, and the PC(USA) to support collegiate ministries in our presbytery. It is generally expended into the presbytery’s operating budget as a funding source for the Campus Ministry Committee’s line items and/or Staff Associate positions for campus ministry.

Christmas Joy Offering – Pass through account for the annual PC(USA) Joy Gift offering in support of the Board of Pensions’ Assistance Program and racial ethnic education at Presbyterian-related schools and colleges.

New Church Development – Designated originally for new church development projects. In 2008, the Presbytery expanded the designation to allow for its use in revitalization or transformation projects.

E. N. Bruce Memorial – Undesignated fund composed of donations received in memory of E.N. Bruce.

Campus Ministry Expansion – Restricted fund designated for new Campus Ministry initiatives.

Stewardship Fund – Restricted residual Mission Partnership Funds from a distribution through the Synod of Living Waters after a proposed project never materialized. The Treasurer will recommend that it be consolidated with the Campus Ministry Fund, since campus ministry is one of the designated uses of Mission Partnership Funds.

Pentecost Offering – Pass through account for the annual PC(USA) Pentecost offering in support of ministries with youth and young adults and ministries with at risk children.

One Great Hour of Sharing – account for the annual PC(USA) One Great Hour of Sharing offering in support of the Presbyterian Hunger Program, Presbyterian Disaster Assistance, and Self-Development of People.

Living Waters for the World – Pass through account for directed support of the Synod of Living Waters' mission project.

Presbyterian Mission – No one has any knowledge of the origin of this fund, and any additional information about its restrictions or designations. The Treasurer will recommend that the Missions Committee direct it to an appropriate cause, and that the fund then be eliminated.

2 Cents a Meal – Restricted fund in support of hunger ministries on recommendation from the Presbytery's Missions Committee with the approval of the Administrative Board.

St. Andrew Services – Designated fund representing the income from contracts with other ecclesiastical entities for whom the Presbytery of St. Andrew provides administrative services.

Peacemaking Offering – Supports the peacemaking efforts of the church at every jurisdictional level. The distribution is divided as follows: 25% retained by congregations for support of their local peacemaking ministries, 12 ½ % is retained by Presbytery; 12 ½ % is sent to the synod and 50% is sent to the PC(USA) for Peacemaking ministries of the Presbyterian Mission Agency. The balance of this fund represents the Presbytery's portion, which is used by the Missions Committee to support peacemaking efforts in our bounds.

Emergency Food Relief – Restricted fund for Emergency Food Relief on recommendation by the Missions Committee. The Missions Committee is currently seeking an appropriate recipient, after which the fund will be deleted.

Presbyterian Disaster Assistance – Pass through account for directed support of the PC(USA)'s Presbyterian Disaster Assistance program.

Hopewell Pool Fund – Pass through account for designated gifts to repay the presbytery for its assistance in the construction of its new pool and pool house (the balance was \$61,780.71 at the end of 2013, as shown on the Balance Sheet).

Coffeerville Fund – Undesignated fund resulting from the dissolution of the Coffeerville Church.

CPM – Memory of Leslie Tucker – Restricted Fund for use at discretion of the Commission on Preparation for Ministry.

Fund for Theological Education – Pass through account, money sent to General Assembly.

Columbia Seminary – Pass through account for directed support of Columbia Theological Seminary. Funds received are sent to the Synod of Living Waters, which passes them through to the seminary.

Louisville Seminary – Pass through account for directed support of Louisville Presbyterian Theological Seminary. Funds received are sent to the Synod of Living Waters, which passes them through to the seminary.

French Camp Academy – Pass through account for directed support of French Camp Academy.

Palmer Home – Pass through account for directed support of Palmer Home.

Chamberlain Hunt - Pass through account for directed support of Chamberlain Hunt Academy. Funds received are sent to the Synod of Living Waters, which passes them through to the institution.

Presbytery Resource Center Fund – Designated fund resulting from a distribution of funds originally held by the Synod of Living Waters Association of Resource Centers. The funds were distributed back to the presbyteries in 2012 when the Association was dissolved, at which time the presbytery designated the fund for the computerization of the presbytery's resource center.

Medical Benevolent Fund – Pass through account for directed support to the Medical Benevolence Fund, a Presbyterian-related ministry that supports healing ministries in hospitals and clinics around the world.

Mission Haven – Pass through account for directed support of the housing facility at Columbia Theological Seminary for use by PC(USA) mission co-workers while on furlough.

Minister's Emergency Fund – Restricted fund for emergency financial needs of the presbytery's ministers. Disbursement requires approval of any of two of the following: Commission on Ministry moderator, Administrative Board moderator, Executive Presbyter.

Campeche Partnership Fund – Designated fund composed of unused budgeted funds set aside by the presbytery to support the presbytery's mission partnership with the Presbytery of the State of Campeche in Mexico in the current or future budget years.

NTEM – Restricted fund composed of donations from individuals and sessions in support of the presbytery's mission partnership with the Presbytery of NTEM in Cameroon.

Childers Fund – Restricted fund representing the balance and income from an endowment at the Presbyterian Foundation for use by spouses of Seminary students who are candidates of St. Andrew Presbytery as approved by the Commission on Preparation for Ministry for uses of personal enrichment as a Minister's spouse through travel with spouse to professional events, study courses of specific personal needs.

Stanford Endowment Fund – Restricted fund representing the balance and income from an endowment at the Presbyterian Foundation to enable youth of St. Andrew Presbytery to attend and participate in Christian youth leadership training events such as conferences, seminars, camps and other functions outside the boundaries of St. Andrew Presbytery.

Crumpton Fund – Restricted fund representing the balance and income from an endowment at the Presbyterian Foundation for use by NTEM Partnership as administered by the Administrative Board.

Gift Annuity Fund – Anonymous donor gifting to the future of the Presbytery. Terms and restrictions, if any, will be announced upon the death of the donor(s).

General Fund Reserve – Undesignated reserve funds.

Office Equipment Reserve –Designated fund for replacement of presbytery office equipment.

Office Repair Reserve –Designated fund for presbytery office repairs.

Continuing Ed – Goodwill – Unspent Continuing Ed balance from budget (may accrue for up to three years).

St. Stephen Church Fund – Undesignated fund resulting from sale of the St. Stephen Presbyterian Church property in 2005 and supplemented with payments from First Presbyterian Church, Corinth, under the terms of their dismissal from the Presbytery of St. Andrew. Funds have been disbursed, with the presbytery's approval, for a variety of projects mostly related to church revitalization and/or transformation.

Other Special Fund – Additional reserve fund as adjusted by the presbytery's auditors.

Account #	Account name	Year to Date
<u>Assets</u>		
110.10	Bancorp South - General	4,491.50
110.12	Bancorp South - Run for Hope	6,923.22
110.13	BancorpSouth - Capital Improve	16,125.32
110.42	Nunan Fund - 644	8,441.07
110.43	Nunan Fund - 647	8,469.83
110.50	Run for Hope - Vanguard Invest	66,977.23
110.51	Run for Hope - 6 mo CD	208.39
110.80	Vanguard Investments	2,287,253.82
110.90	Bryson Fund	106,918.43
112.00	Land	91,157.00
112.10	Building	692,748.00
112.20	Equipment	156,748.64
112.30	Improvements	73,206.00
112.40	Cornerstone Lodge	210,919.00
112.45	Overlook Lodge	387,376.92
112.46	Williamson Expansion	255,989.79
112.48	Pool	361,565.53
112.50	Capital Improvements	324,447.58
	TOTAL ASSETS	<u>\$5,059,967.27</u>
<u>Liabilities and Fund Balances</u>		
230.36	Board of Pensions	32.72
230.47	Wal Mart	123.82
230.50	Credit Card Center	1,379.63
230.56	Newell Paper Company	95.17
230.72	Sneed's Ace Hardware	304.57
230.74	Smith Building Supply	948.81
230.76	Sparks Auto Parts, Inc.	417.37
231.10	Due to Presbytery	61,780.71
	TOTAL LIABILITIES	<u>\$65,082.80</u>
340.20	Fund Balance - General	(10,369.25)
340.26	Run For Hope Endowment	74,108.84
340.27	Capital Improvement Equity	16,125.32
340.30	Fund Balance - Property	2,554,158.46
340.40	Hopewell Endowment Fund	2,287,253.82
340.41	Bryson Fund	106,918.43
	TOTAL SPECIAL FUNDS	<u>(\$33,311.15)</u>
	TOTAL FUND BALANCE	<u>\$4,994,884.47</u>
	Total Liabilities and Fund Balances	<u>\$5,059,967.27</u>

	Beg Balance	Receipts	Disbursements	Transfers	End Balance
Diabetic Fund	10,282.21	528.09	4,314.38	0.00	6,495.92
Scholarship Fund	1,298.11	633.00	0.00	0.00	1,931.11
Development Fund	4,417.67	0.00	0.00	0.00	4,417.67
Pool	(72,158.71)	10,378.00	0.00	0.00	(61,780.71)
Maintenance Support	0.00	98,124.10	98,124.10	0.00	0.00
Nunan Fund	15,624.86	0.00	0.00	0.00	15,624.86
Total	<u>(\$40,535.86)</u>	<u>\$109,663.19</u>	<u>\$102,438.48</u>	<u>\$0.00</u>	<u>(\$33,311.15)</u>

Fund: Diabetic Fund thru Nunan Fund

Account number	Account name (Payee)	Beginning balance	Date occurred	Trans #	Amount	Ending balance	Comments
340.27	Capital Improvement Equity	\$1,198.36	12/31/13	6149d	2,219.70	\$16,125.32#	
413.05	Capital Improvement Equity	\$0.00	03/28/13	4225a	833.33		reserve for capital improvements
			04/26/13	4456a	833.33		Equity income
			05/08/13	4457a	14,750.97		amount approved by Presby to take out to reroof managers house and put in new heat pump
				4471a	(14,750.97)		Reverse #4457
				4472a	19,817.45		money approved by Presbyter to replace roof and put in new heat pump at managers residence
			05/24/13	4615a	833.33		capital income
			06/28/13	5277a	833.33		Capital equity income
			07/26/13	5314a	833.33		capital equity
			08/26/13	5610a	833.33		Capital Reserve income
			10/15/13	5756a	5,000.00		Donation for BasketBall court
			10/26/13	5840a	833.33		endowment income
			11/07/13	5888c	833.33		post in correct account
			11/26/13	5984a	833.33		capital improvement
			12/04/13	6147a	23.97		income for basketball court
			12/26/13	6074a	833.33		capital reserve income
			12/31/13	6139a	1,000.00		basketball court
					<u>\$34,174.72</u>	\$34,174.72	
503.05	Capital Improvement Equity Exp (Deweese & Swearingen Roofing)	\$0.00	05/21/13	4460b	4,425.00		materials for new roof on Manager's home
	(Deweese & Swearingen Roofing)			4461b	4,425.00		balance of job on roofing manager's home
	(Walker Electric Co., Inc.)			4469b	10,967.46		
	(Deweese & Swearingen Roofing)		12/12/13	6042b	1,650.00		O'Dell roof repair
					<u>\$21,467.46</u>	\$21,467.46	

Ending balance is affected by income/expense transactions for this fund. Run Fund Activity Report for detail.

Date range: 01/01/2013 thru 12/31/2013

Fund: Capital Improvements

Accounts 110.10 thru 590.30

Transaction types: a: Income, b: Expense, c: Transfer, d: Journal entry, e: Payable, f: Payment, g: Contribution posting.

Count: 3

Account Number	Account Name	Current Month	Year to Date	Annual Budget	Annual Budget Remaining
<u>Income</u>					
411.01	Presbytery	0.00	30,000.00	30,000.00	0.00
411.02	Annual Ministry	4,820.00	22,989.35	26,000.00	3,010.65
411.03	Resident Camp	0.00	119,951.49	137,000.00	17,048.51
411.05	Presbyterian Rental	5,150.00	87,061.00	80,000.00	(7,061.00)
411.06	Other Rental	2,130.00	68,439.27	75,000.00	6,560.73
411.08	Concessions	3.00	5,334.16	10,000.00	4,665.84
411.10	Transfers - Diabetic Fund	0.00	24,724.00	13,000.00	(11,724.00)
411.12	Transfers - Scholarship Fund	0.00	18,777.50	1,000.00	(17,777.50)
411.14	Transfers - Endowment Income	8,166.67	98,124.10	98,000.00	(124.10)
411.15	Interest	0.27	4.76	0.00	
	TOTAL INCOME	<u>\$20,269.94</u>	<u>\$475,405.63</u>	<u>\$470,000.00</u>	<u>(\$5,400.87)</u>
<u>Expense</u>					
530.01	Social Security -Registrar	148.14	1,383.24	1,024.00	(359.24)
530.02	Registrar	1,936.40	18,081.65	13,390.00	(4,691.65)
530.10	Telephone	562.74	7,244.09	5,500.00	(1,744.09)
530.20	Postage	0.00	1,404.55	2,000.00	595.45
530.30	Supplies	265.80	1,223.64	2,000.00	776.36
530.40	Publicity	547.51	2,916.81	6,000.00	3,083.19
530.50	Equipment & Service	0.00	416.37	500.00	83.63
530.60	Committee Expense	0.00	0.00	100.00	100.00
530.70	Credit Merchant Fees	9.95	90.64	200.00	109.36
530.90	Audit	0.00	1,200.00	1,200.00	0.00
530.95	Workers Comp.	0.00	8,193.56	6,800.00	(1,393.56)
	OFFICE	<u>\$3,470.54</u>	<u>\$42,154.55</u>	<u>\$38,714.00</u>	<u>(\$3,440.55)</u>
540.01	Director - Social Security	180.78	5,197.22	5,000.00	(197.22)
540.02	Director - Salary	2,363.32	28,359.84	28,360.00	0.16
540.03	Director - Insurance	983.60	11,803.20	10,350.00	(1,453.20)
540.04	Director - Cont. Ed.	0.00	1,731.18	2,000.00	268.82
540.05	Camp Staff Salaries	0.00	39,648.57	37,000.00	(2,648.57)
540.10	Arts & Crafts	0.00	648.69	750.00	101.31
540.20	Curriculum/Library	0.00	410.02	600.00	189.98
540.30	Program Equipment	0.00	1,001.22	500.00	(501.22)
540.40	First Aid	0.00	1,016.37	1,000.00	(16.37)
540.50	Staff Travel	0.00	121.48	300.00	178.52
540.70	Program Supplies - Camp	0.00	2,014.69	2,000.00	(14.69)
540.75	Director - Travel	14.71	1,150.38	1,250.00	99.62
540.80	Program Travel	0.00	9,160.46	7,000.00	(2,160.46)
540.81	Camp T-Shirts	0.00	6,310.86	6,000.00	(310.86)
540.82	Camp Photos	0.00	981.44	1,500.00	518.56
540.90	Staff Training	0.00	1,293.82	2,000.00	706.18
541.00	Refunds	0.00	2,035.00	0.00	
541.01	Program Supplies - Retreat	1.06	225.57	600.00	374.43
541.02	Supplies - Special Events	0.00	232.00	200.00	(32.00)
541.10	Retreat Leadership	0.00	1,730.59	1,500.00	(230.59)
542.10	Accredit/Licence Fees	0.00	2,154.00	2,200.00	46.00
542.50	Accident: Resident Camp	0.00	1,475.00	2,000.00	525.00
545.00	Staff Recruiting/Retention	0.00	454.68	400.00	(54.68)
546.00	Background Checks	0.00	209.25	200.00	(9.25)
547.00	Incentives	228.95	896.27	1,500.00	603.73
	CAMP PROGRAM	<u>\$3,772.42</u>	<u>\$120,261.80</u>	<u>\$114,210.00</u>	<u>(\$4,016.80)</u>
550.01	Social Security	159.78	3,271.55	3,220.00	(51.55)
550.02	Food Service Manager	2,088.74	25,064.88	25,065.00	0.12
550.03	FSM Benefits	729.84	8,309.44	8,271.00	(38.44)
550.10	Food - Retreat	12.18	30,997.94	35,000.00	4,002.06
550.20	Food - Camp	0.00	4,816.89	25,000.00	(20,183.11)

Account Number	Account Name	Current Month	Year to Date	Annual Budget	Annual Budget Remaining
550.50	Cooks - Retreat	0.00	2,656.45	8,000.00	5,343.55
550.60	Cooks - Camp	0.00	15,690.22	9,000.00	(6,690.22)
550.70	Kitchen Supplies	0.00	7,516.62	5,000.00	(2,516.62)
	FOOD SERVICE	\$2,990.54	\$141,342.99	\$128,556.00	(\$12,786.99)
560.20	Drinks	0.00	47.08	300.00	252.92
560.60	Souveniers	0.00	3,810.85	4,000.00	189.15
	CONCESSION	\$0.00	\$3,857.93	\$4,300.00	\$442.07
570.01	Site Director -Social Security	216.20	2,450.65	2,130.00	(320.65)
570.02	Site Director - Salary	2,321.00	27,852.00	27,852.00	0.00
570.03	Site Director - Insurance	978.52	11,742.24	10,000.00	(1,742.24)
570.04	Site Director - Cont Ed/Travel	0.00	1,615.21	1,500.00	(115.21)
570.05	Maintenance Assist/Cleaning	525.13	4,720.85	5,000.00	279.15
570.06	Outdoor Equipment	207.78	3,876.64	1,500.00	(2,376.64)
570.10	Vehicle Care/Repair	20.07	2,130.74	2,500.00	369.26
570.20	Fuel	63.01	3,342.83	4,000.00	657.17
570.30	Grounds Care	0.00	4,403.99	4,000.00	(403.99)
570.40	Equipment Care/Repair	116.61	1,072.13	3,000.00	1,927.87
570.50	Building Care/Repair	1,413.87	21,493.89	15,000.00	(6,493.89)
570.60	Cleaning Supplies	0.00	4,211.84	5,000.00	788.16
570.61	Laundry	0.00	1,473.05	1,500.00	26.95
570.70	Tools & Equipment	59.54	1,557.10	1,500.00	(57.10)
570.80	Pool Care/Repair	0.00	6,609.43	5,000.00	(1,609.43)
571.00	Capital Improvements	0.00	0.00	5,000.00	5,000.00
571.02	Loan Repayment	0.00	0.00	5,000.00	5,000.00
571.10	Waste Removal	87.00	1,106.00	1,200.00	94.00
571.30	Property & Liability	0.00	19,142.46	28,500.00	9,357.54
571.35	Auto Insurance	0.00	1,320.66	2,520.00	1,199.34
571.40	Equity Allowance	0.00	2,000.00	2,000.00	0.00
	MAINTENANCE	\$6,008.73	\$122,121.71	\$133,702.00	\$11,580.29
590.10	Electricity	3,215.12	39,598.36	35,000.00	(4,598.36)
590.20	Gas	2,027.11	14,164.05	13,000.00	(1,164.05)
590.30	Water	144.72	3,532.94	2,500.00	(1,032.94)
	UTILITIES	\$5,386.95	\$57,295.35	\$50,500.00	(\$6,795.35)
	TOTAL EXPENSE	<u>\$21,629.18</u>	<u>\$487,034.33</u>	<u>\$469,982.00</u>	<u>(\$15,017.33)</u>
	Difference	<u>(\$1,359.24)</u>	<u>(\$11,628.70)</u>	<u>\$18.00</u>	

Presbytery of St. Andrew - Oxford MS
Balance Sheet as of December 31, 2013

Monday, January 13, 2014

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Account #	Account Name	YTD Balance
Assets		
120.10	General Account	275,979.41
120.40	Salary Emergency Fund	70,006.03
120.75	A/R - Camp Hopewell	61,780.71
120.86	Investment in Camp Hopewell	4,994,884.47
120.90	Real Estate-Office	199,489.00
121.20	Real Estate-Louisville	89,750.00
121.25	Real Estate - Providence	149,559.00
121.40	Office Equipment	92,161.56
121.50	Crumpton Fund Asset	8,732.75
121.60	Louise Childers' Fund	3,277.99
121.70	Jim Stanford Youth Leadership	5,809.93
121.80	Gift Annuity	755.00
	Total Assets	\$5,952,185.85
Liabilities		
200.20	Employee Payroll Withholdings	1,094.88
	Accounts Payable	\$1,094.88
200.00	Accounts Payable/Vendors	252.88
219.99	TO BALANCE 01/01/2010 - 12/31/2010	0.01
	Total Liabilities	\$1,347.77
Fund Balance		
	Total Special Fund Balances	\$439,961.87
340.10	General Fund	(14,967.82)
340.20	Fund Balance-Fixed Assets	530,959.56
340.40	Fund Balance - Camp Hopewell	4,994,884.47
	Total Fund Balance	\$5,950,838.08
	Total Liabilities and Fund Balance	<u>\$5,952,185.85</u>

Presbytery of St. Andrew - Oxford MS
Consolidated Fund Activity Report as of 12/31/2013

Monday, January 13, 2014

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Account #	Account Name	Beg Balance	Receipts	Disbursement	Transfers/JE's	End Balance
				s		
342.00	Missionary Support Fund	0.00	2,000.00	2,000.00	0.00	0.00
342.02	Mississippi Disaster Relief Fund	4,722.00	0.00	4,722.00	0.00	0.00
342.03	Camp Hopewell Fund	0.00	6,445.00	6,445.00	0.00	0.00
342.04	Campus Ministry Fund	19,668.96	37,842.81	21,766.96	0.00	35,744.81
342.05	Christmas-Joy Offering	0.00	6,843.21	6,843.21	0.00	0.00
342.07	New Church Development Fund	119,400.96	0.00	0.00	0.00	119,400.96
342.08	E.N.Bruce Memorial Fund Fund	365.00	0.00	0.00	0.00	365.00
342.09	Campus Ministry Expansion Fund	1,419.37	0.00	0.00	0.00	1,419.37
342.10	Stewardship Fund	255.33	0.00	0.00	0.00	255.33
342.13	Pentecost Offering Fund	0.00	2,962.18	2,962.18	0.00	0.00
342.15	One Great Hour of Sharing	0.00	8,586.73	8,586.73	0.00	0.00
342.16	Living Waters Project Fund	0.00	2,923.81	2,923.81	0.00	0.00
342.17	Presbyterian Mission	309.35	0.00	0.00	0.00	309.35
342.18	2 Cents A Meal	25,184.35	11,217.93	12,000.00	0.00	24,402.28
342.20	St. Andrew Services Balance	0.00	25,536.02	2,729.74	0.00	22,806.28
342.22	Peacemaking Offering Fund	5,213.56	3,092.72	5,152.26	0.00	3,154.02
342.24	Emergency Food Relief Fund	3,000.00	0.00	0.00	0.00	3,000.00
342.25	Presbyterian Disaster Assistance	0.00	1,775.00	1,775.00	0.00	0.00
342.28	Hopewell Pool Fund Fund	0.00	11,128.00	11,128.00	0.00	0.00
342.43	Coffeerville Fund	2,101.94	0.00	0.00	0.00	2,101.94
342.44	CPM - Memory of Leslie Tucker Fund	4,510.00	0.00	0.00	0.00	4,510.00
342.46	Fund For Theological Education	0.00	7,185.00	7,185.00	0.00	0.00
342.47	Columbia Seminary Fund	0.00	759.50	759.50	0.00	0.00
342.48	Louisville Seminary	0.00	259.50	259.50	0.00	0.00
342.59	French Camp Academy Fund	0.00	6,775.00	6,775.00	0.00	0.00
342.60	Palmer Home Fund	0.00	10,820.00	10,820.00	0.00	0.00
342.61	Chamberlain Hunt Fund	0.00	275.00	275.00	0.00	0.00
342.63	Presbytery Resource Center Fund Balance	1,316.00	0.00	0.00	0.00	1,316.00
342.65	Medical Benevolent Fund Fund	0.00	400.00	400.00	0.00	0.00
342.70	Mission Haven Fund	0.00	175.00	175.00	0.00	0.00
342.72	Minister's Emergency Fund Fund	17,493.87	0.00	0.00	0.00	17,493.87
342.79	Campeche Partnership Fund	2,200.00	0.00	0.00	0.00	2,200.00
342.86	NTEM Partnership Fund	11.40	0.00	0.00	0.00	11.40
342.87	Childers' Fund Fund	3,438.63	45.67	0.00	0.00	3,484.30
342.89	Stanford Endowment Fund Fund	5,749.17	0.00	0.00	0.00	5,749.17
342.90	Crumpton Fund Fund	9,195.91	110.84	0.00	0.00	9,306.75
342.91	Gift Annuity Fund	1,954.00	0.00	0.00	0.00	1,954.00
342.92	General Fund Reserve	84,890.80	0.00	0.00	0.00	84,890.80
342.93	Office Equipment Reserve Fund	4,528.05	0.00	4,500.00	0.00	28.05
342.94	Office Repair Reserve Fund	12,565.84	0.00	0.00	0.00	12,565.84
342.95	Continuing Ed - Goodwiller	49.41	0.00	0.00	0.00	49.41
342.99	St. Stephen Church	35,483.95	25,863.44	0.00	0.00	61,347.39
343.00	Other Special Fund	22,095.55	0.00	0.00	0.00	22,095.55
Total		<u>\$387,123.40</u>	<u>\$173,022.36</u>	<u>\$120,183.89</u>	<u>\$0.00</u>	<u>\$439,961.87</u>

Presbytery of St. Andrew - Oxford MS
Treasurer's Report as of December 2013 for General Fund

Monday, January 13, 2014

Page 1 of 2

<i>Account #</i>	<i>Account Name</i>	<i>Period Activity</i>	<i>YTD Balance</i>	<i>Annual Budget</i>	<i>Annual Budget Remaining</i>
Income					
411.00	Per Capita Assessments	14,499.79	81,250.43	81,502.00	251.57
411.05	Unified Giving (Ecclesiastical & Mission)	95,157.76	387,722.84*	377,000.00	(10,722.84)
411.61	Mission Partnership Funds	(10,048.54)	20,141.84	24,000.00	3,858.16
411.63	Mission Program Grant (Synod & GA)	583.33	6,999.96*	6,000.00	(999.96)
411.80	Reserves for Transformation Grants	0.00	0.00	8,000.00	8,000.00
411.81	Campeche Partnership Reserves	0.00	0.00	2,000.00	2,000.00
411.90	Event Fees	0.00	5,035.84	12,500.00	7,464.16
411.99	Miscellaneous Income	2.10	22.18	1,000.00	977.82
	Total Income	\$100,194.44	\$501,173.09	\$512,002.00	\$10,828.91
510.01	<i>Synod Commitments</i>				
510.40	Synod Unified Giving	9,000.00	18,000.00	18,000.00	0.00
510.50	Synod Per Capita Assessment	10,623.00	21,246.00	21,246.00	0.00
	<i>Total Synod Commitments</i>	<i>\$19,623.00</i>	<i>\$39,246.00</i>	<i>39,246.00</i>	<i>0.00</i>
510.20	<i>General Assembly Commitments</i>				
510.10	GA Unified Giving	2,166.67	5,000.00	5,000.00	0.00
510.30	GA Per Capita Assessment	20,160.00	40,320.00	40,320.00	0.00
	<i>Total General Assembly Commitments</i>	<i>\$22,326.67</i>	<i>\$45,320.00</i>	<i>45,320.00</i>	<i>0.00</i>
521.00	<i>Executive/Stated Clerk - Effective Salary</i>				
521.10	Salary	4,575.58	54,906.96	54,907.00	0.04
521.11	Housing	2,845.90	34,150.80	34,151.00	0.20
	<i>Total Executive/Stated Clerk - Effective Salary</i>	<i>\$7,421.48</i>	<i>\$89,057.76</i>	<i>89,058.00</i>	<i>0.24</i>
522.00	<i>Executive/Stated Clerk - Benefits</i>				
522.10	Executive Continuing Ed	0.00	1,366.74	1,500.00	133.26
522.11	Executive Board of Pensions	2,449.11	30,546.16*	29,389.00	(1,157.16)
522.12	Executive/State Clerk SECA	567.74	6,812.88	6,813.00	0.12
	<i>Total Executive/Stated Clerk - Benefits</i>	<i>\$3,016.85</i>	<i>\$38,725.78*</i>	<i>37,702.00</i>	<i>(1,023.78)</i>
523.00	<i>Support Staff</i>				
523.10	Support Staff Salaries	6,516.56	78,198.72	78,607.00	408.28
523.11	Support Staff Board of Pensions/Ins.	1,278.34	21,095.20	21,366.00	270.80
523.12	Staff Payroll Taxes	(770.47)	6,172.52*	6,013.00	(159.52)
	<i>Total Support Staff</i>	<i>\$7,024.43</i>	<i>\$105,466.44</i>	<i>105,986.00</i>	<i>519.56</i>
532.00	<i>Administrative Cost</i>				
532.10	Trustees and Council	0.00	223.27	1,000.00	776.73
532.11	Committees and Commissions	499.00	5,685.88*	3,750.00	(1,935.88)
532.12	Office Day to Day Operations	1,265.65	24,119.60*	24,000.00	(119.60)
532.13	Travel and Expenses	1,997.80	14,940.80*	12,000.00	(2,940.80)
532.14	Office Communications and Technology	205.28	10,556.23	12,000.00	1,443.77
532.15	Legal Cost and Audit	0.00	1,200.00	2,500.00	1,300.00
	<i>Total Administrative Cost</i>	<i>\$3,967.73</i>	<i>\$56,725.78*</i>	<i>55,250.00</i>	<i>(1,475.78)</i>
540.10	<i>Revitalization Grants and Program</i>				
535.10	Staff Assoc - Holly Springs	1,500.00	18,000.00	18,000.00	0.00
535.20	Staff Assoc. - Louisville	1,931.25	23,175.00	23,175.00	0.00
540.14	Transformation Grant - Bethel, Olive Branch	1,166.66	13,999.92	14,000.00	0.08
	<i>Total Revitalization Grants and Program</i>	<i>\$4,597.91</i>	<i>\$55,174.92</i>	<i>55,175.00</i>	<i>0.08</i>
541.00	<i>Evangelism/Mission Programs</i>				
541.10	Campeche Partnership	0.00	0.00	2,000.00	2,000.00
	<i>Total Evangelism/Mission Programs</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>2,000.00</i>	<i>2,000.00</i>

Presbytery of St. Andrew - Oxford MS
Treasurer's Report as of December 2013 for General Fund

Monday, January 13, 2014

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<i>Account #</i>	<i>Account Name</i>	<i>Period Activity</i>	<i>YTD Balance</i>	<i>Annual Budget</i>	<i>Annual Budget Remaining</i>
542.00	<i>Campus Ministry Support</i>				
555.15	Program Support - Ole Miss	250.00	3,067.50*	3,000.00	(67.50)
555.16	Program Support - MS State	416.66	4,999.92	5,000.00	0.08
555.19	Program Support - NECC	0.00	0.00	3,000.00	3,000.00
555.20	Mission Trip	0.00	694.38	3,000.00	2,305.62
	<i>Total Campus Ministry Support</i>	<i>\$666.66</i>	<i>\$8,761.80</i>	<i>14,000.00</i>	<i>5,238.20</i>
561.00	<i>Camp Program Cost</i>				
561.10	Camp Hopewell Direct Support	0.00	30,000.00	30,000.00	0.00
561.20	Clergy/Spouse Event	0.00	0.00	5,800.00	5,800.00
561.30	Tapestry Event	0.00	9,141.54	9,200.00	58.46
561.40	Continuing Education Events	0.00	1,080.00	2,000.00	920.00
561.50	Youth Ministry Events	0.00	4,988.84	6,000.00	1,011.16
561.60	Presbytery Resource Center	(169.44)	535.19	1,000.00	464.81
	<i>Total Camp Program Cost</i>	<i>(\$169.44)</i>	<i>\$45,745.57</i>	<i>54,000.00</i>	<i>8,254.43</i>
	Total Expenses	\$68,475.29	\$484,224.05	\$497,737.00	\$13,512.95
	Difference	<u>\$31,719.15</u>	<u>\$16,949.04</u>	<u>\$14,265.00</u>	

* = Income/Expense exceeds amount budgeted to date

Presbytery of St. Andrew - 2014 Budget w/ Proposed Amendments 1/13/14

	2012 Actual	{----- 2013 Budget -----}	{----- 2014 Budget w/amendments -----}
Per Capita Assessments	\$77,179.03	\$ 81,502.00	\$ 83,862.00
Unified Giving (Ecclesiastical and Mission)	\$374,080.37	\$ 377,000.00	\$ 377,000.00
Grants - Synod and General Assembly:			
Mission Partnership Funds		\$ 24,000.00	\$ 21,500.00
Hunger Action Grant		\$ -	\$ -
Mission Program Grant (Synod & GA)		\$ 6,000.00	\$ -
Reserves	\$39,269.00	\$ 30,000.00	\$ 21,500.00
Campeche Partnership Reserves	\$14,000.00	\$ 8,000.00	\$ 10,000.00
Event Fees	\$1,500.00	\$ 2,000.00	\$ 2,000.00
Miscellaneous Income	\$31.42	\$ 12,500.00	\$ 5,800.00
St. Andrew Services		\$ 1,000.00	\$ 1,000.00
	\$ 506,059.82	\$ 512,002.00	\$ 551,162.00

Expenses

ECCLESIASTICAL MINISTRY DIVISION

1. Higher Governing Body Commitments

Synod Commitments:

Synod Per Capita Assessment	\$21,267.00	\$ 21,246.00	\$ 20,510.00
Synod Unified Giving	\$18,000.00	\$ 18,000.00	\$ 18,000.00
		-----	-----

General Assembly Commitments:

GA Per Capita Assessment	\$38,951.00	\$ 40,320.00	\$ 39,775.00
GA Unified Giving	\$7,000.00	\$ 5,000.00	\$ 5,000.00
		\$ 39,246.00	\$ 38,510.00
		\$ 39,246.00	\$ 38,510.00

-----	\$	45,320.00	\$	45,320.00	\$	44,775.00	\$	44,775.00	-----
\$85,218.00	\$	84,566.00			\$	83,285.00			-----

2. Staff

Executive / Stated Clerk - Effective Salary:

Salary	\$54,906.96	\$	54,907.00	\$	57,579.00
Housing	\$28,325.04	\$	34,151.00	\$	34,151.00

Executive / Stated Clerk - Benefits:

Continuing Ed.	\$1,448.78	\$	1,500.00	\$	1,500.00
Board of Pensions	\$26,842.32	\$	29,389.00	\$	32,105.00
SECA	\$6,367.20	\$	6,813.00	\$	7,017.00

Support Staff:

Salaries	\$69,886.04	\$	78,607.00	\$	80,965.00
Hourly Support Staff					\$ 5,000.00
Board of Pensions / Insurance	\$18,968.45	\$	21,366.00	\$	22,847.00
Payroll Taxes	\$6,296.43	\$	6,013.00	\$	6,576.00

-----	\$	105,986.00	\$	105,986.00	\$	115,388.00	\$	115,388.00	-----
\$213,041.22	\$	232,746.00			\$	247,740.00			-----

3. Administrative Costs

Trustees and Council	\$652.94	\$	1,000.00	\$	-	\$	(1,000.00)
Committees and Commissions	\$3,828.06	\$	3,750.00	\$	6,000.00	\$	1,000.00
Inquirer / Candidate Expenses				\$	5,000.00		
Office Operations	\$22,889.46	\$	24,000.00			\$	26,000.00

Travel and Expenses	\$12,977.90	\$ 12,000.00		\$ 18,000.00		\$ 4,000.00
Communications and Technology	\$11,039.73	\$ 12,000.00		\$ 14,000.00		
Legal Costs and Audit	\$1,400.00	\$ 2,500.00		\$ 2,500.00		
		-----		-----		
	\$ 52,788.09	\$ 55,250.00		\$ 71,500.00		

MISSION PROGRAM DIVISION

Revitalization Grants and Program:

Staff Associate - Holly Springs (Res. Ctr)	\$18,000.00	\$ 18,000.00		\$ 18,000.00		
Staff Associate - Louisville Churches	\$23,175.00	\$ 23,175.00		\$ 23,175.00		
Staff Associate - Fairfield (Evangelism)	\$11,250.00	\$ -		\$ -		
Staff Associate - New Prospect (Campus)						
Transformation Grant - Bethel, Olive Bran	\$25,999.92	\$ 14,000.00		\$ 25,000.00		
		-----		-----		
	\$ 55,175.00	\$ 55,175.00		\$ 66,175.00		\$ 66,175.00

Evangelism / Mission Programs:

Church Development		\$ -		\$ -		\$ 10,000.00
Hunger Action Enabler	\$0.00	\$ -		\$ -		\$ -
Campeche Partnership	\$2,000.00	\$ 2,000.00		\$ 2,000.00		\$ 2,000.00
Mission Development						\$ 2,000.00
CWU Scholarships						\$ 900.00
		-----		-----		\$ 900.00

Campus Ministry Support:

Program Support - Ole Miss	\$3,000.00	\$ 3,000.00		\$ 3,000.00		\$ 6,000.00
Program Support - MS State	\$7,999.92	\$ 5,000.00		\$ 5,000.00		\$ 6,000.00
Program Support - Northeast	\$3,000.00	\$ 3,000.00		\$ 3,000.00		\$ -
Program Development						\$ 3,000.00
Mission Trip / Joint Ministry		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00
		-----		-----		\$ 3,000.00

	\$ 14,000.00	\$ 14,000.00		\$ 18,000.00		\$ 18,000.00
	-----	-----		-----		-----
	\$ 94,424.84	\$ 71,175.00		\$ 99,075.00		

CAMPS, CONFERENCES, AND NURTURE DIVISION

Associate Executive Salary and Benefits \$3,154.72

Program Costs

Camp Hopewell - Direct Support	\$30,000.00	\$	30,000.00	\$	30,000.00
Clergy / Spouse Events	\$5,349.21	\$	5,800.00	\$	5,800.00
Tapestry	\$500.00	\$	9,200.00	\$	2,000.00
Continuing Education Events	\$0.00	\$	2,000.00	\$	2,000.00
Youth Ministry	\$5,462.63	\$	6,000.00	\$	7,500.00
Resource Center	\$638.05	\$	1,000.00	\$	2,000.00

\$45,104.61 \$ 54,000.00 \$ 49,300.00

total - All Expenses \$ 490,576.76 \$ 497,737.00 \$ 550,900.00

Difference \$ 15,483.06 \$ 14,265.00 \$ 262.00