

The mission of the Presbytery of St. Augustine is to support our faith community, so that together we are a greater witness to the gospel of Jesus Christ.

MEETING AGENDA

Presbytery of St. Augustine

Stephen Crowley, Moderator

May 14, 2024

9:30 AM (In Person Only)

8:30 Welcome and Fellowship

Coffee Reception

Registration

Visit Display Tables (Texas Presbyterian Foundation; Montgomery Center; Rev. Jim Black)

Visit Thrift Store (cash or check only)

New Commissioner orientation with the Stated Clerk (gather at 9:15 in front of meeting room)

9:30 Call to Order and Opening Worship

Morning Message- Rev. Clinton Cottrell, Pastor, High Springs FPC

The Lord's Supper

Offering- Silver Springs Shores food pantry ministry

Commissioning of Commissioners, YAAD and Committee Assistant to the 226th General Assembly

10:30 Opening Agenda

Moderator's Greetings- Steve Crowley (5 min.)

Greetings from Silver Shores Springs- Alan Cummings (5 min.)

Greetings from the Synod of South Atlantic- Valerie Young (5 min.)

Stated Clerk's Report:

Declaration of Quorum

Approval of Agenda

Appointment of Tellers

Welcome to First Time Commissioners and Guests

Welcome and approval of Corresponding Members

Report from the Lead Presbyter- David Rollins (5 minutes)

Report from the Generosity Team- Hunter Camp (5 minutes)

Report from the Presbytery Disaster Commission- Walk Jones (5 minutes)

Consent Agenda:

Reported Terms of Call, presented as information

Approval of Stated Clerk's salary package as follows: total of \$40,000.00 with \$34,000.00 as salary and \$6,000.00 as travel reimbursement.

Call Commission- Joy Laughridge (15 minutes)

Introduction of new Ministers

Celebration of Ordination Anniversaries

Coordinating Council- Susan Rose

Administration (Communications, Finance and Personnel)- Suzi Lemen (10 minutes)

Financial Report

Volunteer Management- Beth Touchton (5 minutes)

Election of Proposed Slate of Volunteers:

Call Commission:

Rev. Lauren Scott (TE- Riverside) Class of 2026

Rev. Janice Clark (TE-Retired) Class of 2024

Rev. Do In Kim (TE- Chaplain St. Vincents Medical Center) 2026

Mission and Leadership Development- Steve Crowley (5 minutes)

New Business

Special Presentation- Steve Crowley

Speak-out Time*

Adjourn

12:30 Fellowship Lunch (Order of the Day)

1:30 Continuation of Action Agenda (if necessary)

Reminders:

1. All new business must be in the hands of the Stated Clerk in writing (with copies for all commissioners) no later than 9:00 a.m. of the day of the meeting.
2. All in-person speakers must come to the microphone, wait to be recognized, and address all comments to the Moderator.
3. In debate, each speaker will have no more than two minutes to speak, and no speaker will be allowed to speak more than once until all others wishing to speak have done so. The Moderator will recognize speakers alternating pro and con as much as possible.
4. While speaking, do not read out loud what is already distributed to the commissioners.

NOTE: This meeting also serves as a meeting of St. Augustine Presbytery, Inc. and Montgomery Presbyterian Conference Center, Inc.

**Speak-out Time is open to ministers and commissioners who would like to share about glimpses of grace or expressions of gratitude in the community of the Presbytery of St. Augustine. Speakout Time is limited to one-minute per person.*

NEXT MEETING: October 1, 2024 at Palatka FPC

Exhibit A-1

JOURNEY OF FAITH, RUSTY BENTON

I don't remember a single Sunday in my childhood that I wasn't in church. I also never remember enjoying being there. I found early in life that God was awesome, but that certain versions of the church were probably not the best fit for me practically or theologically. And, as an NFL fan, being away from home on Sunday cut into my football watching time.

My parents divorced when I was twelve and I quickly replaced time in the church with time with friends, involvement in athletics and playing music.

In high school, a friend asked me to join a church basketball league but noted that if I played on the team, I had to go to church at least sporadically. This was my introduction to the Presbyterian church, and I found it more meaningful than I had any other church experience prior. Although, I still didn't attend regularly.

After graduating high school and finishing a few years of college I joined the US Navy. Soon after I enlisted, Heidi, my wife of thirty-two years now, and I married. We sporadically attended a Presbyterian church during our Navy stint. Once my enlistment ended, I took a job in corporate finance and completed degrees in philosophy and psychology wherein I was asked to deeply explore topics like truth, religion, and what it means to live a meaningful life.

After college, a minister friend asked if I'd considered attending seminary. In response, I asked if he'd considered counseling. We laughed, but through his question a seed had been planted.

After much prayer, discussion with my wife and minister, and the blessing of seeing Mother Teresa in person, I discerned a call to parish ministry.

God sent Heidi and me to Columbia Seminary in 1998. During Seminary I interned in one of the greatest churches ever. In fact, among the staff we referred to the church as "Camelot."

My first call after Seminary was to youth and mission ministry in a church near Nashville TN. The HOS in TN encouraged, taught and guided me in great ways. In TN, Heidi and I welcomed our wonderful daughter Allison.

After two years in TN, I was recruited to serve as one of two ordained pastors in a multi-campus congregation in Richmond VA. The

church was growing rapidly. Our Upward basketball program had over 900 children enrolled. It was a great experience, and I was blessed to add what I could to life in that congregation.

After VA, I was called to a head of staff position in Greenville SC. I served in Greenville for nine years. In that time Allison became a gymnast and volleyball player, Heidi moved into corporate management, and the church discerned a call to focus on mission and outreach as we worked to assist others with struggles of transitional housing, hunger, and poverty.

After Greenville, I was called to a church just outside of Charlotte NC. In many ways, my experience there was similar to Atlanta's "Camelot" church. We focused our thoughts and prayers on discerning God's call and within a few years began an alternative worship service, and multiple community outreach and in-reach ministries which nurtured growth both within the church and within the community.

From Charlotte we were called to parish ministry in Charleston SC. Within a few months of moving to Charleston, Heidi was diagnosed with aggressive breast cancer. She fought it hard and is now in remission. Allison is now a senior in college studying aeronautics.

My time as HOS in Charleston has been unlike any call I've previously experienced. The pastor prior to me in Charleston committed suicide while serving the church. The congregation had been in decline before his death and began to plummet following it. Through God's guidance and Spirit, what was a dying church is now becoming a vibrant one whose congregation has found new life in the belief that God can and does work in incredible ways as we open ourselves to faith in our Lord.

Finally, I am blessed to be called to serve as HOS at Community Pres. Community's passionate love for God and neighbor was immediately evident to me. So also, was their dedication to putting that love to work in the life of both the congregation and community. In my PDP I note that I seek to fervently serve God. It is awesome to find folks who share that passion both for God and for sharing God's love with each other and the world. I'm excited to be able to do life together in Christ with such amazing people! Plus, the PNC rocks!

Rusty Benton Statement of Faith 2024

I trust and believe in the one absolute and triune God. I believe that all things have been created and are sustained by God's divine will, providence, and care. What part of creation can fathom the greatness of God? Creation exists in subjection to God and yet in the holy scriptures we are reminded that God has made humanity only a little lower than the angels. God's love for us is evident in the gifts of material blessings, understanding, the beat of our hearts, the breath in our lungs, the ability to love, and the redemption and salvation that has been made possible through Jesus Christ. We are given the chance to love the God we worship and know that this God so also loves us.

I believe in Jesus the Christ. Jesus is the fully human and fully divine Son of God and one person of the divine Trinity. On the night that he was born to the virgin Mary and her husband Joseph, angels joyfully proclaimed peace and hope to all of creation. I believe that Jesus is the perfect example of what it means to be a child of God. In his life and death, Christ set the example of what living in relation to God and others means. I believe that we should all strive to follow this example. In his death, Christ bridged the gap between creation and God that sin had created. Therefore, redemption with God is only possible through Jesus Christ. I believe that the grace and love given to humanity by God in Christ is through Jesus' sacrifice and cannot be earned or repaid. We can only respond in gratitude to God's love and enter into a relationship with God through divine love and mercy.

I believe the Holy Spirit is the person of the divine Trinity that is sent to creation by God to be with us and work in our lives. The Spirit offers us guidance, wisdom, power and love through prayer, scripture, Communion, community, worship, sacraments, preaching, teaching and of course service in God's name.

I give thanks for God's gifts given in the sacraments of Baptism and Holy Communion. Jesus set the example for the church by being baptized and by offering the words of forgiveness and life as he shared a last meal with his disciples. We celebrate God's redemption and power each time we take of the bread and drink the cup knowing that our Lord's will for us is life abundant in the place of certain death. Baptism celebrates our unity and community as we proclaim that beyond our genes, our finances, our failures, or successes, we are drawn together by our common hope and belief that the greatest of all things is

the love that our God has for all of us. I believe that The Holy Bible is God's divinely revealed and inspired word to humanity. It is the revelation for all people that guides us to a greater knowledge and understanding of ourselves, our world and of our God. The scriptures are a unique source of inspiration, faith, and guidance. It is God's living word through which the Lord of all is revealed personally, historically and theologically to the church and the world.

Exhibit A-2

2024 ORDINATION ANNIVERSARIES

5th through 35th years

Sunelle Stander Lays	5 years
Jessi Higginbotham-	15 years
Susan Rose-	15 years
Joshua Braley	15 years
Susan Takis	20 years
Beverly Dempsey	20 years
Heong Cho	25 years
Larry Graham-Johnson	25 years
Carol DiGiusto	25 years
John Ragsdale	30 years
Ann Graham-Johnson	35 years
Tom Walker	35 years
Jean Hilton	35 years
Walk Jones	35 years

*2024 Ordination Anniversaries from 40 years and upward will be presented at the October 1 meeting of Presbytery.

Exhibit A-3

ACTIONS TAKEN BY COMMISSIONS

Call Commission

January 16, 2024

The following Consent Agenda was approved by motion, seconded and carried:

Dismissal of Rev. Emily Beghin upon Congregational request
Request of Hodges to allow Ruling Elder/Certified Christian Educator JoAnne Sharp to serve Communion as a one-time occurrence.
Request from Session of Lake City to grant Pastor Emeritus status to Rev. Roy Martin
Appointment of Beverly Dempsey to Moderate Arlington PC next Session/Congregational meetings.
Transfer of membership from Mission Presbytery for Rev. Joseph Kim
Contract renewal between RE Kevin Wright and Hollywood PC (Pines Presbytery)
Approval of Sabrina Crosby (RE and Clerk of Session) to moderate annual congregational meeting at San Mateo.

It was moved, seconded and carried to approve the temporary contract between Rev. Priscilla Durkin and Memorial Presbyterian Church.

It was moved, seconded and carried to approve the Final Assessment of Kevin Wright.

It was moved, seconded and carried to approve the applications for Validated Ministry for Joe and Holly Medearis at Riverside Church at Park and King.

It was moved, seconded and carried to set the number of members needed for a quorum at eight (8).

February 20, 2024

The following Consent Agenda was approved by motion, seconded and carried:

Election of Becca Putman as Vice-Moderator of Call Commission
Renewal between Rhonda Link-Cummings and Countryside
Dismissal of Chris Lieberman (10/01/23) and Joyce Lieberman (2/12/24) to Sante Fe.
Approval of Rev. Ricardo Green Validated Ministry renewal and Forrest Foxworth Member-at-Large renewal.

It was moved, seconded and carried to endorse the selection of Rev. Rusty Benton by the Community PNC and approve the proposed Terms of Call.

It was moved, seconded and carried to approve the temporary contract between Rev. Beverly Dempsey and Palms PC.

March 19, 2024

The following Consent Agenda was approved by motion, seconded and carried:

- Approval of Amy Camp as Moderator of Memorial Session for June, 2024
- Acceptance of the resignation of CRE Deb Pangrass from Marion Oaks
- Approval of seminary scholarships as presented in the amount of \$125/hour.

It was moved, seconded and carried to approve the request of Jasper PC to provide training to RE Ryan Mitchell to be able to preside over The Lord's Table.

It was moved, seconded and carried to approve the Temporary Contact between Rev. John White and Geneva PC.

COORDINATING COUNCIL

January 25, 2024

The following Consent Agenda was then approved by motion, seconded and carried:

- Approval of ARC Priscilla Durkin to serve as Parish Associate at Memorial

It was moved, seconded and carried to approve the proposed 2024 budget and to forward that to Presbytery for approval.

It was moved, seconded and carried to approve a 2024 exception to the Presbytery employment policy and allow the hiring of Montgomery Camp counselors aged 16 and over.

It was moved, seconded and carried to approve a Designated Fund Request from the Interfaith Center.

It was moved, seconded and carried to approve the February 3, 2024 Proposed Slate of Volunteers and to forward that to the Presbytery for approval.

It was moved, seconded and carried to approve the February Presbytery offering to be for the benefit of youth summer scholarships at Camp Montgomery.

It was moved, seconded and carried to set 2024 Grant deadlines of May 13, 2024 and November 11, 2024 for Designated Fund Grants (awarded twice a year) and October 7, 2024 for Grants from proceeds from the sale of church property (awarded once a year).

It was moved, seconded and carried to approve meeting dates/times of February 8, 2024 from 2:00-4:00 and March 7, 2024 from 2:00-4:00.

It was moved, seconded and carried to request Presbytery approval of rescinding Policies 28 (Resolution Regarding Pastoral Counseling Center) and 30 (Scholarship Support for Gainesville Counseling).

It was moved, seconded and carried to approve October 1, 2024 as the date of the Fall meeting of Presbytery.

February 8, 2024

It was moved, seconded and carried to grant David Rollins the authority to organize a task force to work on the details of the motion referred by Presbytery.

March 7, 2024- no actions were taken

Exhibit B-1

Rev. Dr. David N. Rollins

Lead Presbyter

Presbytery of St. Augustine

Report to Presbytery

As of this presbytery meeting, I have been blessed to labor alongside you for approximately eight months. As I have traveled throughout the presbytery visiting churches, meeting with pastors and elders, participating in committee meetings, and responding to a various needs and requests, I continue to be impressed by your God-given gifts and your commitment to serve Christ in a variety of ways. As my knowledge of the presbytery continues to grow, and I perceive opportunities for strengthening our witness, I will be working with the Coordinating Council and various committees to collectively discern the best ways to move forward.

Here is a snapshot of some of the places I have been engaged with in my ministry as the Lead Presbyter:

- Call Commission
- Trustees
- Coordinating Council
- Administration Committee
- Personnel Team
- Finance Team
- Working group on background check policy
- Task Force developing the policy on Antiracism

One of my goals is to get into as many churches as possible for worship and get to know the members of the presbytery. We have 53 churches in the Presbytery of St. Augustine, and I have worshiped in 35 of them. I continue to be in touch with Rebekah Rogers at Camp Montgomery on a regular basis, and recently have been participating in interviews for summer staff at the camp. The Presbytery staff and I gather almost every Monday morning to touch base, share how things are going in our lives and where we are currently sharing our time and energy for the presbytery.

I recently scheduled and participated in our spring cluster gatherings. Four gatherings were held around the presbytery. We gathered to break bread, enjoy fellowship, and offer mutual support. I am planning on hosting these about once a quarter. A few people have mentioned, “we did that before when Paul Hooker was here.” I am not sure when the gatherings stopped, but Paul left here for Austin Seminary over 12 years ago. I get the sense that the gatherings have been missed and are greatly appreciated. In fact, we had nearly 40 people participate in the recent effort. If you are a minister or a C.R.E., I hope you will be able to join us in the future. A save the dates communication recently went out from the presbytery and details will be arriving in your email soon.

In an effort to grow my God-given gifts and to offer my best I meet monthly with a coach, I also visit and reflect with my colleagues around the synod (via zoom), and I am part of Presbyterian Leader Formation (PLF). PLF is required for everyone who enters mid-council ministry. This process includes both required independent study and a week-long residency each year for the first three years. I consider myself a lifelong student and am happy to have the opportunity to gain experience alongside and from others engaged in this calling.

Personally, I am beyond grateful that Libby and I are back together again! She finished her interim role in Virginia Beach and made it to our home on April 15. Our house is slowly being transformed from a sea of moving boxes and chaos into a home. Yet, as Libby and I enjoy meals together, I am reminded of the words of Ellis Paul, “this house is just an address you’re my home.” Our son Mac who is finishing his sophomore year at Florida Gulf Coast University, will be with us this summer and we will be going on a cruise vacation together July 28th—August 4th. We are all looking forward to family time.

As your partner in ministry, I welcome your calls, visits, inquiries, and requests. It brings me great joy when the presbytery is able to offer good counsel, provide an answer, or point you in the direction of a valuable resource that might enhance your ministry. Of course, there is no way the presbytery office can answer every question or resolve every issue, but no matter what is unfolding I will do my best to make sure we are there to walk alongside you on

the mountain tops and in the valleys. The Presbytery of St. Augustine has been blessed with incredibly talented people doing their best to serve Christ in a variety of ways. The more I learn about our churches and our ministries I am convinced that our best days are in front of us. I give thanks to God for the opportunity to serve Christ in this place.



FLORIDA PRESBYTERIAN DISASTER ASSISTANCE NETWORK

Exhibit C-1

In Partnership with Presbyterian Disaster Assistance and the six Florida Presbyteries



May 2024

Hurricane Recovery Update



Photo: David Barnhart

With Hurricanes Ian and Nicole in 2022 and Hurricane Idalia in 2023, recovery continues across Florida. Many families and individuals who don't have the financial means to repair or rebuild their damaged homes have turned to the local Long Term Recovery Group (LTRG) in their community for help. LTRGs are made up of community organizations that help to provide resources for

these homeowners, including building materials and volunteer labor. Clients go through a case management process to determine the need and what resources of their own they can bring. Funding and materials are donated by local, state, and national organizations.



Photo: David Barnhart

Volunteers come from the local community and from outside of Florida to provide labor under the guidance of the LTRG's construction staff. Many of our churches are

involved in recovery within their local communities: two churches are serving as volunteer host sites, many are scheduling mission trips or local volunteer workdays, and some have members involved with their local LTRG by serving on the LTRG board or one of its committees. FLAPDAN is involved with many of these LTRGs, providing guidance and connections to local resources and those available through Presbyterian Disaster Assistance. Without the work of the LTRGs, many survivors would not be able to recover

from these devastating storms. **Please consider getting involved in the recovery effort and help make a difference for those in need of safe and secure housing!**



Photo: Nell Herring

Schedule a mission work trip:
pda.callcenter@pcusa.org or
 866-732-6121

Find out more about your
 local LTRG by contacting
fla.pdan@pcusa.org



ONE GREAT HOUR OF SHARING
 SPECIAL OFFERINGS
 HUNGER • DISASTER • DEVELOPMENT

One Great Hour of Sharing dollars are at work in local communities! Through your faithful donations to OGHS and other designated giving, Presbyterian Disaster Assistance has been able to provide grant funding to support Long Term Recovery Groups repairing and rebuilding homes for survivors of Hurricanes Ian, Nicole and Idalia. Thank you so much for your support!



Photo: David Barnhart

Florida Presbyterian Disaster Assistance Network, Inc.

Phone: 941-483-0675 Email: fla.pdan@pcusa.org

Mailing Address: 3146 NW 13th Street, Gainesville, FL 32609

www.flapdan.org

Time to prepare for Hurricane Season!

Determine your risk:

Is your neighborhood prone to flooding? Storm surge? Tornado or wind damage? With soaring construction prices, do you have enough insurance coverage?

Hurricane supplies:

Restock your family [hurricane kit](#). Don't forget your pets!

Special Needs Registry:

If you or someone you know has needs such as oxygen, medical equipment, insulin and other refrigerated medications or other special requirements, help them to register NOW with their county's [Special Needs Registry](#). This gives officials important information to use in planning for vulnerable populations as well as allows first responders to provide special assistance during a disaster. Transportation to shelters can be provided for those in need.

DID YOU KNOW?

STORM SURGE

- Is water that is pushed onto land as a hurricane makes landfall.
- Can range from a few feet to over 30 feet.
- Impacts coastal areas first, then moves inland.
- Is fast moving, fast rising and life threatening.
- Can wash away buildings and roadways.
- Know your evacuation zone! [Know Your Zone](#)

FLOOD

- Flooding can occur anywhere that topography and drainage patterns cannot efficiently move and store water away from development or other areas.
- Can be well inland.
- Are you in a flood zone? [Flood Maps](#)

Listen to your local authorities: Every county will have different plans and protocols best suited to their populations, communities, and geography. Your local officials have updated hurricane plans, evacuation routes and shelter information, including which shelters are pet friendly. Listen to your local weather, emergency management and city/county officials. Heed their advice.

Churches: Check and update your disaster plan. If you don't have one, start [HERE](#). Make sure contact numbers for staff and others are current. Know your presbytery's disaster protocol. Review your insurance policies. Do you have enough church coverage? Assist the vulnerable people in your congregation and surrounding community by helping them gather hurricane supplies, sign up on the Special Needs Registry or by putting up their storm shutters and then checking on them after a storm.

Churches are a vital part of a community's response and recovery! Can you offer your building or grounds as a secondary post-storm shelter space, a point of distribution for supplies or a respite center for response workers? If so, please contact your local emergency management office and American Red Cross to let them know. They will work with you to determine if using your facility would be a possibility.

Please contact [FLAPDAN](#) with questions or if you need help creating or updating your disaster plan. We are here for you. Thank you for your continued support of FLAPDAN!

Stay safe,
Kathy Broyard
Executive Director / Emergency Management Specialist

FLAPDAN's Mission
To support Florida communities through disaster preparedness, response and recovery working in partnership with community, government, and faith-based organizations.

Florida Presbyterian Disaster Assistance Network, Inc.

Phone: 941-483-0675 Email: fla.pdan@pcusa.org

Mailing Address: 3146 NW 13th Street, Gainesville, FL 32609

www.flapdan.org

Exhibit D-1



Zoughbi Zoughbi, the founder and director of the Palestinian Conflict Transformation Centre in Palestine.

St. Augustine Presbytery September 26-October 2, 2024

Zoughbi Zoughbi is a world-renowned speaker, trainer, counselor, activist and writer. He has written and edited extensive articles, booklets and books on the interdisciplinary topics of justice, peace and reconciliation and also on oral history and didactic stories.

Zoughbi, has been involved with KAIROS since its inception where he has been always feeling uplifted by their spirited action and prophetic voice for Justice. Known by the name “Wi’am,” the Arabic word meaning “cordial relationships,” the center offers mediation, training, and psycho-social counseling to help resolve community disputes and alleviate the suffering of the people. It includes a trauma-coping program for children, leadership training for women, ending community violence, trying to eliminate violence against women and children, and nonviolence education programs.

“The Israeli occupation has created an alarming deterioration of political, economic, environmental, psychological status and social structures,” said Zoughbi, who founded the center in 1994. “But even in the midst of this deterioration, I experience great joy in responding to people’s needs and enhancing their hopes.”

Wi’am was honored with the 2010 Peacebuilding Award in the World Vision International Peace Prize competition for “successfully integrating traditional Palestinian mediation customs with innovative academic models of conflict analysis to address the very difficult circumstances of Palestinians living in the occupied West Bank. Zoughbi was also granted international Peacemaker Award 1993 from Washington physicians for Social Responsibility.

Zoughbi at Wiam, the Palestinian Conflict Transformation Center, had the privilege of receiving the Carnall Peace Award for 2023 for "Working within the Palestinian community to spread the values of peace and justice through conflict mediation and transformation and restorative justice since 1994".

Exhibit D-2

Join us for a Presbytery of St. Augustine Gathering around Matthew 25



Saturday, June 7, 2020, 8:00 a.m. - 6:00 p.m.
Memorial Presbyterian Church, St. Augustine, FL

Special Guests: Sy Hughes, Ministry Engagement & Support, PCUSA
Veronica, Cannon, Office of Congregational Vitality, PCUSA
Florence French, Bread for the World

Morning Choices: Guided Black American History Tour of St. Augustine by bus.
Bread for the World Racial Wealth Gap Simulation
Congregational Vitality activities

Afternoon Chat: Congregational sharing around Matthew 25 focus areas
Workshop where do we go from here?
How can we collaborate?

Cost: \$30.00 / participant- includes lunch
[Click here to Register](#)
Questions? Contact Julie Reffel, Elder; jreffel@valdosta.edu



**Ministry Engagement
and Support**



Memorial Presbyterian Church's Immersion Trip to the Border

- Witness the work of Frontera de Cristo and its ministry partners
- Learn about the root causes of migration
- Visit the Café Justo roasting facility
- Go on a desert hike with Agua Para la Vida (Water for Life)
- Celebrate Frontera de Cristo's 40th Anniversary



October 15-22, 2024

\$700 fee includes all meals; dorm-style lodging (linens and towels provided) at Lily of the Valley Presbyterian Church in Agua Prieta; local transportation to ministry sites; guides and translation; transportation to and from Tucson International Airport. *Airfare not included.*



Questions? Email Julie Reffel at
jreffel@valdosta.edu

Register by August 1 by submitting a \$100 deposit and a registration form to Julie Reffel:

Memorial Presbyterian Church
32 Sevilla St
St Augustine, FL 32084

(make checks payable to
Memorial Presbyterian Church)

Balance due by September 1



Prospective activities for delegations visiting Frontera de Cristo



Hike the migrant trails on the desert



Walk in the Healing Our Borders Vigil



See the border wall murals



Pray at the border wall



Visit the community garden at Douglaprieta Trabaja



Learn to make tamales or tortillas



Visit Café Justo's roasting facility



Sing and pray during Biblical Reflections



Learn the history of the border



Enjoy a cup of coffee at Café Justo y Mas



Visit the Migrant Resource Center



Visit the Children's Enrichment Ministry

Exhibit E-1

2024 Reported Terms of Call				
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CHURCH	MINISTER	2023 TOTAL	2024 TOTAL	2024 SALARY	2024 HOUSING/ MANSE	2024 OTHER
Community (437)	Rusty Benton		\$134,251.75	\$51,250.00	\$38,250.00	\$44,751.75
Countryside (170)	Rhonda Link-Cummings		\$28,560.00	\$24,000.00		\$4,560.00
Crescent City (34)	Debra Henning	\$20,660.00	\$20,660.00	\$20,660.00	\$0.00	\$0.00
Dunnellon (74)	Jeff Welch	\$112,531.55	\$112,531.55	\$47,009.68	\$22,794.00	\$42,727.87
Fernandina Beach, First (832)	Dawn Mayes	\$151,950.00	\$159,116.00	\$60,000.00		\$99,116.00
	Julie Higbee	\$102,645.00	\$105,752.00	\$14,184.00	\$40,000.00	\$51,568.00
Gainesville, First (673)	Mark Hults	\$161,590.08	\$168,614.46	\$54,784.00	\$43,344.00	\$70,486.46
	Scott Stuart	\$81,017.47	\$84,937.88	\$39,609.94	\$12,384.00	\$32,943.94
Geneva (198)	Joe Albright	\$110,004.00	\$116,142.00	\$39,176.00	\$34,761.00	\$42,205.00
Green Cove Springs, First (122)	Susan Takis	\$104,675.92	\$109,197.82	\$35,904.00	\$36,000.00	\$37,293.82
CHURCH	MINISTER	2023 TOTAL	2024 TOTAL	2024 SALARY	2024 HOUSING/ MANSE	2024 OTHER
Highlands United (219)	Olive Mahabir		\$110,155.00	\$35,000.00	\$35,000.00	\$40,155.00
Hodges Blvd (238)	Jonathan Swanson	\$135,916.41	\$145,503.47	\$70,103.97	\$24,000.00	\$51,399.50
Kanapaha (50)	Michael Wood	\$82,278.99	\$84,657.65	\$35,682.00	\$20,000.00	\$28,975.65
Kirkwood (109)	Yvan Kelly (CRE)	\$29,010.00	\$29,010.00	\$20,020.00	\$0.00	\$8,990.00
Korean (52)	Joseph Kim		\$56,400.00	\$14,400.00	\$40,000.00	\$2,000.00
Lake City, First (211)	Kenneth Goodrich	\$117,550.57	\$115,550.57	\$39,000.00	\$39,000.00	\$37,550.57
Lakewood (286)	Joy Laughridge	\$107,897.88	\$107,897.88	\$43,050.00	\$24,500.00	\$40,347.88
Mayport (30)	Jim Black		\$7,800.00			\$7,800.00
Memorial (891)	Hunter Camp	\$165,476.00	\$171,698.00	\$53,581.00	\$46,303.00	\$71,814.00
	Rachel McNeal	\$93,490.00	\$100,346.00	\$40,560.00	\$21,840.00	\$37,946.00
Murray Hill (32)	Jesse Bozeman (CRE)		\$7,800.00			
Palatka, First (147)	Cliff Lyda		\$64,855.60	\$20,400.00	\$30,000.00	\$14,455.60
Palms (867)	Bryant Anderson	\$213,954.00	\$215,843.00	\$85,000.00	\$60,000.00	\$70,843.00
	Beverly Dempsey		\$140,918.00	\$65,676.00	\$26,324.00	\$48,918.00

Presbytery of St. Augustine	David Rollins		\$142,918.00	\$50,000.00	\$42,000.00	\$50,918.00
CHURCH	MINISTER	2023 TOTAL	2024 TOTAL	2024 SALARY	2024 HOUSING/ MANSE	2024 OTHER
Riverside (836)	Brian Lays	\$180,453.00	\$185,687.00	\$104,528.00	\$18,000.00	\$63,159.00
	Lauren Scott	\$105,429.00	\$108,311.00	\$34,834.00	\$35,000.00	\$38,477.00
	Dana Riley	\$97,656.00	\$100,407.00	\$43,125.00	\$21,250.00	\$36,032.00
St. Giles (232)	Susan Rose		\$44,244.00	\$12,000.00	\$24,000.00	\$8,244.00
	Jessi Higginbotham		\$13,568.00	\$4,568.00	\$9,000.00	\$0.00
Silver Springs Shores (96)	Alan Cummings	\$69,780.00	\$73,000.00	\$52,000.00	\$21,000.00	\$0.00
South Jacksonville (305)	Adam Anderson	\$111,901.15	\$116,427.20	\$36,426.38	\$36,423.38	\$43,577.44
Starke, First (42)	Diane Wilson		\$19,208.80	\$14,408.80		\$4,800.00
Trinity (332)	Jeff Beebe	\$101,423.00	\$103,807.00	\$27,500.00	\$36,000.00	\$40,307.00
Validated-Flagler	Justin Forbes		\$105,000.00	\$60,000.00	\$42,000.00	\$3,000.00
Westminster (91)	Rebecca Putman	\$92,247.40	\$94,878.40	\$23,282.50	\$35,000.00	\$36,595.90
Woodlawn (357)	Don Johnson	\$116,241.00	\$121,874.00	\$49,741.00	\$22,768.00	\$49,365.00



1st Wednesday
SACK Lunch
South Atlantic Community Knowledge

A monthly zoom for sharing across the synod!
*Join, learn and share: experience, resources,
and best practices on a new topic each month.*

May 1 - Presbytery Leadership
June 5 - Women in Ministry
July 3 - Peacemaking
August 7 - Campus Ministry
Sept 4 - Basic Needs Ministries



To register, follow the QR code or visit synodofsouthatlantic.org

Our next gathering is Wednesday, June 5th at Noon (Eastern Time). This month's topic "***Women in Ministry***" and, is for women in ministry!

- **What 1st Wednesday SACK is:** An opportunity to join, learn and share your experience, resources and practices on a new topic each month. A chance to "*cultivate authentic community within and across presbyteries*".
- **What 1st Wednesday SACK is NOT:** A workshop, advertisement, or promotional opportunity. In fact, the **ONLY** experts in the Zoom will be YOU!

Your registration gets you this monthly invitation to join the conversation. You aren't obligated to attend every session. Not every topic will suit everyone. No one keeps attendance so, no excused absences necessary! And, . it's zoom. Bring your lunch!

Here's the schedule for future conversations:

First Wednesday SACK Lunch

- 6/5/2024 Women in Ministry
- 7/3/2024 Peacemaking
- 8/7/2024 Campus Ministry
- 9/4/2024 Basic Needs Ministries (Food, Clothing, Housing)
- 10/2/2024 Facilities Safety Ministries
- 11/6/2024 Mental Health Ministries
- 12/4/2024 Racial Justice/Social Witness

Planning & Responding as Christians for our communities

Webinars @Noon - 1 pm

- May 29- *Planning with a Christian Heart for Hurricane Preparedness*
- May 30- *Responding from the Heart: A Guide to Church and Community Recovery*



to register,
follow the code
or visit
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August 5, 2024

Jacksonville, FL

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PRESBYTERY OF ST. AUGUSTINE, INC.
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
FOR THE YEARS ENDED
DECEMBER 31, 2023 AND 2022

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NEVILLE WAINIO CPAs

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Presbytery of St. Augustine, Inc.
Jacksonville, Florida

Opinion

We have audited the accompanying financial statements of the Presbytery of St. Augustine, Inc. (the "Presbytery", a Florida nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Presbytery as of December 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Presbytery and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Prior Period Financial Statements

The 2022 financial statements were reviewed by us, and our report thereon, dated April 24, 2023, stated we were not aware of any material modifications that should be made to those financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. However, a review is substantially less in scope than an audit and does not provide a basis for the expression of an opinion on the financial statements as a whole.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Presbytery's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

To the Board of Directors
Presbytery of St. Augustine, Inc.
Jacksonville, Florida

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Presbytery's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Presbytery's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Neville Wainio CPAs

St. Augustine, Florida
April 26, 2024

DECLASSIFIED BY 60322 UCBAW

PRESBYTERY OF ST. AUGUSTINE, INC.

STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2023 AND 2022

ASSETS		Audited 2023	Reviewed 2022
Cash and cash equivalents		\$ 176,010	\$ 155,308
Investments		2,875,392	1,777,553
Accounts receivable		197,633	107,467
Prepaid expenses and other assets		7,657	18,496
Note receivable		286,716	-
Property and equipment, net		<u>1,331,581</u>	<u>1,386,372</u>
Total Assets		<u>\$ 4,874,989</u>	<u>\$ 3,445,196</u>
LIABILITIES AND NET ASSETS			
Accounts payable and accrued expenses		<u>\$ 66,393</u>	<u>\$ 49,999</u>
Total Liabilities		<u>66,393</u>	<u>49,999</u>
Net assets without donor restrictions		3,766,706	2,378,947
Net assets with donor restrictions		<u>1,041,890</u>	<u>1,016,250</u>
Total Net Assets		<u>4,808,596</u>	<u>3,395,197</u>
Total Liabilities and Net Asset		<u>\$ 4,874,989</u>	<u>\$ 3,445,196</u>

See notes to the financial statements

PRESBYTERY OF ST. AUGUSTINE, INC.

STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

	2023		
	Without Donor Restrictions	With Donor Restrictions	Audited Total
REVENUES AND SUPPORT			
Unified giving	\$ 334,904	\$ -	\$ 334,904
Management fees and reimbursable expenses	84,736	-	84,736
Fund contributions	16,499	264,812	281,311
Interest and dividend income	57,924	15,017	72,941
Realized gain on investment	72,767	-	72,767
Unrealized gain on investments	329,649	9,798	339,447
Realized gain on the sale of assets	1,212,580	-	1,212,580
Total revenues	2,109,059	289,627	2,398,686
Net assets released from restrictions	263,987	(263,987)	-
Total revenues and support	2,373,046	25,640	2,398,686
EXPENSES			
Program expenses	826,289	-	826,289
General and administrative	158,998	-	158,998
Total expenses	985,287	-	985,287
CHANGE IN NET ASSETS	1,387,759	25,640	1,413,399
NET ASSETS - BEGINNING OF YEAR	2,378,947	1,016,250	3,395,197
NET ASSETS - END OF YEAR	\$ 3,766,706	\$ 1,041,890	\$ 4,808,596

See notes to the financial statements

PRESBYTERY OF ST. AUGUSTINE, INC.

STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

	2022		
	Without Donor Restrictions	With Donor Restrictions	Reviewed Total
REVENUES AND SUPPORT			
Unified giving	\$ 320,003	\$ -	\$ 320,003
Management fees and reimbursable expenses	75,555	-	75,555
Fund contributions	24,852	25,000	49,852
Interest and dividend income	25,328	18,232	43,560
Realized (loss) on investment	(5,477)	(2,485)	(7,962)
Unrealized (loss) on investments	(210,016)	(137,724)	(347,740)
Realized gain on the sale of assets	-	271,730	271,730
Total revenues	230,245	174,753	404,998
Net assets released from restrictions	154,121	(154,121)	-
Total revenues and support	384,366	20,632	404,998
EXPENSES			
Program expenses	406,050	-	406,050
General and administrative	152,609	-	152,609
Total expenses	558,659	-	558,659
CHANGE IN NET ASSETS	(174,293)	20,632	(153,661)
NET ASSETS - BEGINNING OF YEAR	2,553,240	995,618	3,548,858
NET ASSETS - END OF YEAR	\$ 2,378,947	\$ 1,016,250	\$ 3,395,197

See notes to the financial statements

PRESBYTERY OF ST. AUGUSTINE, INC.

STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	2023		
	Program Expenses	General and Administrative	Audited Total
Salaries, wages and employee benefits	\$ 239,033	\$ 49,626	\$ 288,659
Outreach and missions	263,987	-	263,987
Grants	201,270	-	201,270
Committee	45,412	-	45,412
Office expenses	6,093	31,196	37,289
Utilities	20,046	8,813	28,859
Insurance	8,774	15,488	24,262
Professional fees	-	10,280	10,280
Maintenance and repairs	5,083	18,434	23,517
Depreciation	31,341	9,581	40,922
Bad debt expense	-	12,653	12,653
Other expenses	5,250	2,927	8,177
Total expenses	\$ 826,289	\$ 158,998	\$ 985,287

See notes to the financial statements

PRESBYTERY OF ST. AUGUSTINE, INC.

STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

	2022		
	Program Expenses	General and Administrative	Reviewed Total
Salaries, wages and employee benefits	\$ 255,506	\$ 47,965	\$ 303,471
Committee	55,938	-	55,938
Office expenses	5,711	29,783	35,494
Utilities	33,515	11,795	45,310
Insurance	15,252	15,696	30,948
Professional fees	-	10,950	10,950
Maintenance and repairs	5,613	23,545	29,158
Depreciation	29,029	9,676	38,705
Other expenses	5,486	3,199	8,685
Total expenses	\$ 406,050	\$ 152,609	\$ 558,659

PRELIMINARY

See notes to the financial statements

PRESBYTERY OF ST. AUGUSTINE, INC.

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	Audited 2023	Reviewed 2022
CASH FLOWS FROM OPERATING ACTIVITIES	\$ 1,413,399	\$ (153,661)
Adjustments to Reconcile Change in Net Assets to Net Cash (Used) by Operating Activities:		
Depreciation	40,922	38,705
Realized (gain) loss on investments	(72,767)	7,962
Unrealized (gain) loss on investments	(339,447)	347,740
(Increase) in accounts receivable	(90,165)	(8,854)
Decrease (increase) in prepaid expenses and other assets	10,839	(9,923)
Decrease in accounts payable	16,395	38,929
Net Cash Provided by Operating Activities	<u>979,176</u>	<u>260,898</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	-	(81,520)
Proceeds from sale of assets	925,474	271,730
(Increase) in notes receivable	(286,716)	-
Purchase of investments	(1,597,232)	(610,524)
Net Cash (Used) By Investing Activities	<u>(958,474)</u>	<u>(420,314)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	20,702	(159,416)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>155,308</u>	<u>314,724</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 176,010</u>	<u>\$ 155,308</u>
SUPPLEMENTAL DISCLOSURES:		
Right-of-use-asset obtained in exchange for operating lease obligation	<u>\$ -</u>	<u>\$ 9,248</u>

See notes to the financial statements

PRESBYTERY OF ST. AUGUSTINE, INC.

NOTES TO FINANCIAL STATEMENTS

1. ORGANIZATION

Presbytery of St. Augustine, Inc. (the "Presbytery", a Florida nonprofit organization), that operates as a constituent of the Presbyterian Church of the United States of America ("PCUSA"). The Presbytery is supported through assessments and contributions from the congregations of the Presbyterian Churches located in Florida's northeast and north-central regions to which it is dedicated to providing support and leadership.

The PCUSA's governing bodies consist of the General Assembly, the Synod of the South Atlantic, the Presbytery, and the Session. The constitution of the PCUSA designates that all property held by or for a particular church, a presbytery, a synod, the General Assembly, or the PCUSA, whether legal title is lodged in corporation, a trustee or trustees, or an incorporated association, and whether the property is used in programs of a particular church or of a more inclusive governing body or retained for the production of income, is held in trust nevertheless for the use and benefit of the PCUSA.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Presbytery have been prepared on the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America, whereby revenues are recognized when earned and expenses are recognized when incurred. Net assets, expenses, distributions, gains, and losses are classified based on the existence or absence of donor-imposed or other external restrictions. Accordingly, net assets of the Presbytery and changes therein are classified and reported as follows:

- The change in net assets with donor restrictions.
- The change in net assets without donor restrictions.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and related disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. These estimates are based on management's knowledge and experience. Accordingly, actual results may differ from these estimates.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on deposit in banks and invested in liquid assets with maturities of less than three months when acquired. The Presbytery maintains its cash in bank deposit accounts, which at times may exceed federally insured limits.

Investments

Investments are composed of mutual funds and are carried at fair value. Investment return is presented net of investment fees.

Fair Value Measurements

Authoritative guidance establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). As a basis for considering such assumptions, the three tier fair value hierarchy, which prioritizes the inputs used in measuring fair value are as follows:

Level 1: Observable inputs such as quoted prices in active markets;

Level 2: Inputs, other than quoted prices in active markets, that are observable either directly or indirectly; and

Level 3: Unobservable inputs in which there is little or no market data, which require the reporting entity to develop its own assumptions.

An asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Accounts Receivable and Allowance for Accounts Receivable

Accounts receivable consist primarily from churches and are recorded net of an allowance for expected losses. The allowance is estimated from historical performance and projection of trends. Outstanding balances are closely monitored by management and balances considered to be uncollectible are written off at the end of each year. During the year, the Presbytery writes off all accounts receivable, and unconditional promises to give ("receivables") balances deemed to be uncollectible. If a portion of the remaining receivables balances are considered questionable regarding full collection, Presbytery will provide an allowance for doubtful accounts for those questionable accounts.

PRESBYTERY OF ST. AUGUSTINE, INC.

NOTES TO FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

Property and Equipment

Property and equipment are stated at cost, if purchased. Donations of property and equipment are recorded at their estimated fair market value at the date of donation. Such donations are reported as without donor restriction unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and furnishings are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, expirations of donor restrictions are reported when the donated or acquired assets are placed in service as instructed by the donor. Donor restricted net assets are then reclassified to net assets without donor restrictions at that time. Expenditures or renewals or improvements that either materially add value or prolong the useful lives of assets are capitalized. Expenditures that are less than \$1,000 are expensed as incurred. Property and equipment are depreciated using the straight-line method over their estimated useful lives, ranging from three (3) to forty (40) years.

Impairment of Long-lived Assets

Long-lived assets, such as premises and equipment, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. The Presbytery assesses the recoverability of long-lived assets by determining whether the assets can be recovered from future cash flows.

Recoverability of long-lived assets is dependent upon, among other things, the Presbytery's ability to continue to achieve profitability so as to be able to meet its obligations when they become due. In the opinion of management, based upon current information and projections, long-lived assets will be recovered over the period of the benefit.

Right of Use Assets and Lease Liabilities

Leases are capitalized as a right of use asset and lease liability. Cash flows are discounted at the risk free rate for instruments of comparable maturity at the time of commencement. Management elects to expense any short term leases with a term of twelve (12) months or less over the respective lease term.

Net Assets

Grants and other contributions of cash and other assets are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are in the same year in which the contributions are received are classified as net assets without donor restrictions.

Functional Expenses

The costs of providing the programs and services of the Presbytery have been summarized on a functional basis. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services based on management estimates of time and usage by personnel and programs. Although management believes the methods used were appropriate, other methods could produce different results.

Donated Services

A substantial number of volunteers have donated certain clerical services to the Presbytery. These donated services are not presented in the financial statements since the services do not require specialized skills.

Expense Allocation

For the years ended December 31, 2023 and 2022, the Presbytery allocated general and administrative among the programs benefited. The allocation was based on each of the program's proportionate share of total revenue.

Reclassifications

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

3. MANAGEMENT OF LIQUIDITY

The Presbytery has financial assets available within one year of the statement of financial position date for general expenditures as follows.

	2023	2022
Financial assets without donor restriction at December 31:		
Cash and cash equivalents	\$ 176,010	\$ 155,308
Investments	2,875,392	1,777,553
Accounts receivable	197,633	107,467
Financial assets available within one year	<u>\$ 3,249,035</u>	<u>\$ 2,040,328</u>

PRESBYTERY OF ST. AUGUSTINE, INC.

NOTES TO FINANCIAL STATEMENTS

3. MANAGEMENT OF LIQUIDITY (CONCLUDED)

None of the financial assets described above are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of December 31, 2023 and 2022. As part of the Presbytery's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

The Presbytery's investments and accounts receivable that are restricted totaled \$141,473 and \$401,034 as of December 31, 2023 and 2022, respectively. These amounts were not available due to donor imposed restrictions within one year of the statement of financial position date and amounts set aside for long term investing.

4. INVESTMENTS

Investments consist of the following as of December 31:

	2023		2022	
	Cost	Market Value	Cost	Market Value
Equity mutual funds	\$ 2,353,338	\$ 2,875,392	\$ 1,831,055	\$ 1,777,553
	<u>\$ 2,353,338</u>	<u>\$ 2,875,392</u>	<u>\$ 1,831,055</u>	<u>\$ 1,777,553</u>

The Presbytery's investments consisted of the following classifications at December 31:

	2023	2022
Net assets without donor restriction	\$ 2,733,920	\$ 1,376,519
Net assets with donor restriction	141,472	401,034
	<u>\$ 2,875,392</u>	<u>\$ 1,777,553</u>

5. FAIR VALUE MEASUREMENTS

Assets and liabilities remeasured and disclosed at fair value on a recurring basis as of December 31, 2023 and 2022 are set forth in the table below:

	December 31, 2023			Fair Value
	Level 1	Level 2	Level 3	
Equity mutual funds	\$ 2,875,392	\$ -	\$ -	\$ 2,875,392
	<u>\$ 2,875,392</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,875,392</u>

	December 31, 2022			Fair Value
	Level 1	Level 2	Level 3	
Equity mutual funds	\$ 1,777,553	\$ -	\$ -	\$ 1,777,553
	<u>\$ 1,777,553</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,777,553</u>

6. NOTES RECEIVABLE

The Presbytery obtained a note receivable in the sale of property. The note was in the amount of \$300,000 and written on September 7, 2023. Monthly payments of principal and interest are received in the amount of \$2,781 with a stated interest rate of 7.5% until the note matures on October 1, 2028 at which time a balloon payment is due.

Future minimum payments are:

2024	\$ 11,396
2025	12,279
2026	13,233
2027	14,260
2028	235,548
	<u>\$ 286,716</u>

7. PROPERTY AND EQUIPMENT

Property and equipment as of December 31, consists of:

	2023	2022
Highlands-GNV Property	\$ 1,295,102	\$ 1,310,558
Building and improvements	466,969	465,383
Equipment	51,328	51,328
Total cost	1,813,399	1,827,269
Less accumulated depreciation	(481,818)	(440,897)
	<u>\$ 1,331,581</u>	<u>\$ 1,386,372</u>

8. PROMISES TO GIVE

Each year the Presbytery asks its member churches to submit pledge cards indicating the donations the churches intend to give for general support and various special projects during the upcoming year. The pledge cards clearly indicate that the information is to be used only for the Presbytery's budgetary purposes and that the churches may rescind the pledges at any time. Since these pledges do not meet the criteria for revenue recognition under FASB ASC 958, they are not reflected as contributions in the statement of activities until the pledges are collected.

9. NET ASSETS RELEASED FROM RESTRICTIONS

The source of net assets released from donor restrictions by incurring expenses satisfying the restricted purposes, by occurrence of events specified by the donor or by the passage of time totaled \$263,987 and \$154,121 for the years ended December 31, 2023 and 2022, respectively.

PRESBYTERY OF ST. AUGUSTINE, INC.

NOTES TO FINANCIAL STATEMENTS

10. COMMITMENTS AND CONTINGENCIES

In exercising its oversight responsibility, the Presbytery has made loan guarantees and commitments for several churches that have built or remodeled their facilities and properties. These guarantees and commitments obligate the Presbytery to honor the various mortgages if the respective churches fail to make required payments, and they are not recorded in the Presbytery's financial statements. The Presbytery believes that these guarantees and commitments do not represent unusual risks as the mortgages are collateralized by church facilities and properties. The Presbytery guaranteed approximately \$3 million and \$3.28 million in church mortgages at December 31, 2023 and 2022, respectively.

11. INCOME TAXES

Pursuant to a determination letter received from the Internal Revenue Service, the Presbytery is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, and as such, is liable for tax only on business income unrelated to the purpose for which it is exempt.

The Presbytery evaluates its tax positions for any uncertainties based on the technical merits of the position taken. The Presbytery recognizes the tax benefit from any uncertain tax position only if it is more likely than not that the tax position will be upheld on examination by taxing authorities.

Currently, the tax years ended 2022, 2021 and 2020 are open and subject to examination by the Internal Revenue Service. However, the Presbytery is not currently under audit nor has the Presbytery been contacted by any of these jurisdictions.

12. SUBSEQUENT EVENTS

The Presbytery has evaluated events and transactions for potential recognition or disclosure in the financial statements through April 26, 2024, the date the financial statements were available to be issued. As of this date, the Presbytery is under contract with an unrelated party to purchase the Highlands property in the amount of \$1,250,000. The closing of the sale is expected to occur in May 2024.

Exhibit G-2

Montgomery Presbyterian Conference Center Statement of Financial Position 4/30/2024

ASSETS

Current Assets

PNC - operating	3,047.66
Accounts Receivable	2,840.00
Outstanding Checks	0.00
CC Cash Back	42.55
Petty Cash	100.00

Total **6,030.21**

ERC refund 164,098.30

(hopefully sometime soon)

Total Current Assets **170,128.51**

Fixed Assets

Equipment 2023 33,300.00

depreciate 3700 annually

Property, Buildings - Bradford 1,949,108.00

(Property appraiser's value)

Clay 789,419.00

Total Fixed Assets **2,771,827.00**

Total Assets **2,941,955.51**

Current Liabilities

Current Accounts Payable 4,827.31

credit card reimbursement 2024 41,895.24

credit card reimbursement 2023 52,861.57

Cash Advance 2022 25,000.00

Capital One Credit Card (due 6/16) 1,650.82

Capital One Credit Card (due 5/16/24) 7,162.74

Unearned Revenue **65,306.02**

User Group Deposits -May 10,350.00

User Group Deposit - June & July 21,850.50

User Group Deposits -August 4,600.00

Summer Camp Deposits 15,768.02

User Group Deposits - Sept- Dec 12,737.50

User Group Deposits - 2025 1,500.00

Donor Restricted Funds **5,850.00**

PW Cabin Renovation - 2023 2,350.00

Rebekah Discretionary Sunfish restoration 2023 3,500.00

Summer Camp Scholarships 1,254.00

Total **204,553.70**

Long Term Liabilities

PILP 644,941.34

POSA 2019 82,000.00

POSA 2023 70,000.00

Annuity Payable 5,130.00

Total **802,071.34**

Total Liabilities **1,006,625.04**

Montgomery Presbyterian Camp and Conference Center

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

April 2024

	APR 2024			TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	ACTUAL	BUDGET	OVER BUDGET
Revenue						
CAMP STORE SALES		0.00	0.00	\$0.00	\$0.00	\$0.00
OFF Season Sales	22.30	150.00	-127.70	\$22.30	\$150.00	\$ -127.70
Summer Sales	540.00	450.00	90.00	\$540.00	\$450.00	\$90.00
Total CAMP STORE SALES	562.30	600.00	-37.70	\$562.30	\$600.00	\$ -37.70
CATERING / FUNDRAISING						
Blanding		0.00	0.00	\$0.00	\$0.00	\$0.00
Festivals		1,000.00	-1,000.00	\$0.00	\$1,000.00	\$ -1,000.00
Fish Fry		0.00	0.00	\$0.00	\$0.00	\$0.00
Pies		0.00	0.00	\$0.00	\$0.00	\$0.00
Spaghettl		0.00	0.00	\$0.00	\$0.00	\$0.00
Total CATERING / FUNDRAISING		1,000.00	-1,000.00	\$0.00	\$1,000.00	\$ -1,000.00
CONTRIBUTIONS						
Annual On-Line	304.22	320.00	-15.78	\$304.22	\$320.00	\$ -15.78
Church	1,782.64	2,000.00	-217.36	\$1,782.64	\$2,000.00	\$ -217.36
Endowment		0.00	0.00	\$0.00	\$0.00	\$0.00
Individuals	1,005.00	2,250.00	-1,245.00	\$1,005.00	\$2,250.00	\$ -1,245.00
PW	150.00	50.00	100.00	\$150.00	\$50.00	\$100.00
Total CONTRIBUTIONS	3,241.86	4,620.00	-1,378.14	\$3,241.86	\$4,620.00	\$ -1,378.14
GALA						
50/50		0.00	0.00	\$0.00	\$0.00	\$0.00
Auction		0.00	0.00	\$0.00	\$0.00	\$0.00
Donations		0.00	0.00	\$0.00	\$0.00	\$0.00
Poinsettia Sales		0.00	0.00	\$0.00	\$0.00	\$0.00
Sponsorships		0.00	0.00	\$0.00	\$0.00	\$0.00
Ticket / Table Sales		0.00	0.00	\$0.00	\$0.00	\$0.00
Total GALA		0.00	0.00	\$0.00	\$0.00	\$0.00
GRANTS						
Donor Restricted	799.00		799.00	\$799.00	\$0.00	\$799.00
Total GRANTS	799.00		799.00	\$799.00	\$0.00	\$799.00
HOUSING REIMBURSEMENT						
	300.00	300.00	0.00	\$300.00	\$300.00	\$0.00
REBATES						
Credit Card	500.00	500.00	0.00	\$500.00	\$500.00	\$0.00
PILP		0.00	0.00	\$0.00	\$0.00	\$0.00
Total REBATES	500.00	500.00	0.00	\$500.00	\$500.00	\$0.00
SUMMER CAMP						
Boost Camp		4,200.00	-4,200.00	\$0.00	\$4,200.00	\$ -4,200.00
Day Camp		0.00	0.00	\$0.00	\$0.00	\$0.00
Donations		0.00	0.00	\$0.00	\$0.00	\$0.00
Overnight camp	4,583.62	11,000.00	-6,416.38	\$4,583.62	\$11,000.00	\$ -6,416.38
Ragsdale Fellowship		0.00	0.00	\$0.00	\$0.00	\$0.00
Rental Camps		3,800.00	-3,800.00	\$0.00	\$3,800.00	\$ -3,800.00
Savannah	408.40		408.40	\$408.40	\$0.00	\$408.40
Scholarships		0.00	0.00	\$0.00	\$0.00	\$0.00
Total SUMMER CAMP	4,992.02	19,000.00	-14,007.98	\$4,992.02	\$19,000.00	\$ -14,007.98
YEAR-ROUND PROGRAMING						
Non POSA Church Groups	12,073.18	10,000.00	2,073.18	\$12,073.18	\$10,000.00	\$2,073.18
Non Profit Groups		0.00	0.00	\$0.00	\$0.00	\$0.00
POSA Church Groups	4,931.00	1,500.00	3,431.00	\$4,931.00	\$1,500.00	\$3,431.00
POSA Fall Retreat		0.00	0.00	\$0.00	\$0.00	\$0.00

Montgomery Presbyterian Camp and Conference Center

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

April 2024

	APR 2024			TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	ACTUAL	BUDGET	OVER BUDGET
POSA Meetings		500.00	-500.00	\$0.00	\$500.00	\$ -500.00
Schools	2,140.00	9,000.00	-6,860.00	\$2,140.00	\$9,000.00	\$ -6,860.00
Secular	555.00	1,675.00	-1,120.00	\$555.00	\$1,675.00	\$ -1,120.00
Spring Retreat		0.00	0.00	\$0.00	\$0.00	\$0.00
Swim Lessons		0.00	0.00	\$0.00	\$0.00	\$0.00
Weekly Meetings	824.00	900.00	-76.00	\$824.00	\$900.00	\$ -76.00
Winter Camp		0.00	0.00	\$0.00	\$0.00	\$0.00
Total YEAR-ROUND PROGRAMING	20,523.18	23,575.00	-3,051.82	\$20,523.18	\$23,575.00	\$ -3,051.82
Total Revenue	\$30,918.36	\$49,595.00	\$ -18,676.64	\$30,918.36	\$49,595.00	\$ -18,676.64
GROSS PROFIT	\$30,918.36	\$49,595.00	\$ -18,676.64	\$30,918.36	\$49,595.00	\$ -18,676.64
Expenditures						
ADMINISTRATIVE				\$0.00	\$0.00	\$0.00
ACA & PCCCA	249.50	415.00	-165.50	\$249.50	\$415.00	\$ -165.50
Annuity Payment	135.00	135.00	0.00	\$135.00	\$135.00	\$0.00
Bank charges	16.78	375.00	-358.22	\$16.78	\$375.00	\$ -358.22
Insurance	4,527.80	4,525.00	2.80	\$4,527.80	\$4,525.00	\$2.80
Marketing		0.00	0.00	\$0.00	\$0.00	\$0.00
Misc	190.00		190.00	\$190.00	\$0.00	\$190.00
Office Supplies / Copier	5.32	200.00	-194.68	\$5.32	\$200.00	\$ -194.68
PILP Interest	2,910.41	2,973.33	-62.92	\$2,910.41	\$2,973.33	\$ -62.92
PILP Principal	1,816.54	1,737.50	79.04	\$1,816.54	\$1,737.50	\$79.04
POSA Loan Principal		0.00	0.00	\$0.00	\$0.00	\$0.00
Software Subscriptions				\$0.00	\$0.00	\$0.00
Camp Brain	693.00	335.00	358.00	\$693.00	\$335.00	\$358.00
Realm	37.00	35.00	2.00	\$37.00	\$35.00	\$2.00
Tech Soup		0.00	0.00	\$0.00	\$0.00	\$0.00
Total Software Subscriptions	730.00	370.00	360.00	\$730.00	\$370.00	\$360.00
Total ADMINISTRATIVE	10,581.35	10,730.83	-149.48	\$10,581.35	\$10,730.83	\$ -149.48
ANNUAL PROGRAMING				\$0.00	\$0.00	\$0.00
Facilitators / hosting	105.00	300.00	-195.00	\$105.00	\$300.00	\$ -195.00
Food Service	4,916.42	5,300.00	-383.58	\$4,916.42	\$5,300.00	\$ -383.58
Supplies		200.00	-200.00	\$0.00	\$200.00	\$ -200.00
Total ANNUAL PROGRAMING	5,021.42	5,800.00	-778.58	\$5,021.42	\$5,800.00	\$ -778.58
CAMP EXPENSES				\$0.00	\$0.00	\$0.00
Brochure		0.00	0.00	\$0.00	\$0.00	\$0.00
Curriculum		0.00	0.00	\$0.00	\$0.00	\$0.00
Facilitator Training		0.00	0.00	\$0.00	\$0.00	\$0.00
Food Service		0.00	0.00	\$0.00	\$0.00	\$0.00
Management Fee		0.00	0.00	\$0.00	\$0.00	\$0.00
Program Equipment		0.00	0.00	\$0.00	\$0.00	\$0.00
Program Supplies		0.00	0.00	\$0.00	\$0.00	\$0.00
Staff Recruitment		150.00	-150.00	\$0.00	\$150.00	\$ -150.00
Staff Training		0.00	0.00	\$0.00	\$0.00	\$0.00
Total CAMP EXPENSES		150.00	-150.00	\$0.00	\$150.00	\$ -150.00
FACILITIES & MAINTENANCE				\$0.00	\$0.00	\$0.00
Building Repairs	1,285.57	1,750.00	-464.43	\$1,285.57	\$1,750.00	\$ -464.43
Equipment maintenance		700.00	-700.00	\$0.00	\$700.00	\$ -700.00
Grounds maintenance	125.70	175.00	-49.30	\$125.70	\$175.00	\$ -49.30
Housekeeping supplies		300.00	-300.00	\$0.00	\$300.00	\$ -300.00
Pest Control	200.00	0.00	200.00	\$200.00	\$0.00	\$200.00

Montgomery Presbyterian Camp and Conference Center

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

April 2024

	APR 2024			TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	ACTUAL	BUDGET	OVER BUDGET
Total FACILITIES & MAINTENANCE	1,611.27	2,925.00	-1,313.73	\$1,611.27	\$2,925.00	\$ -1,313.73
FUNDRAISING				\$0.00	\$0.00	\$0.00
Gala Expenses		0.00	0.00	\$0.00	\$0.00	\$0.00
Total FUNDRAISING		0.00	0.00	\$0.00	\$0.00	\$0.00
OPERATING				\$0.00	\$0.00	\$0.00
Challenge Course		0.00	0.00	\$0.00	\$0.00	\$0.00
Electricity	3,505.03	3,000.00	505.03	\$3,505.03	\$3,000.00	\$505.03
Fire Extinguishers / hood		0.00	0.00	\$0.00	\$0.00	\$0.00
Garbage	193.00	195.00	-2.00	\$193.00	\$195.00	\$ -2.00
Ice Machine Lease	280.00	140.00	140.00	\$280.00	\$140.00	\$140.00
Propane	815.70	394.33	421.37	\$815.70	\$394.33	\$421.37
Telephone & Internet	244.40	240.00	4.40	\$244.40	\$240.00	\$4.40
Water Testing	310.00	272.50	37.50	\$310.00	\$272.50	\$37.50
Total OPERATING	5,348.13	4,241.83	1,106.30	\$5,348.13	\$4,241.83	\$1,106.30
PAYROLL				\$0.00	\$0.00	\$0.00
Continuing Education		0.00	0.00	\$0.00	\$0.00	\$0.00
Contract Labor	4,380.00		4,380.00	\$4,380.00	\$0.00	\$4,380.00
FICA tax	998.67	1,505.00	-506.33	\$998.67	\$1,505.00	\$ -506.33
Health insurance & accident plans	460.00	730.00	-270.00	\$460.00	\$730.00	\$ -270.00
Salaries & wages	13,137.45	19,000.00	-5,862.55	\$13,137.45	\$19,000.00	\$ -5,862.55
Workers' compensation insurance		0.00	0.00	\$0.00	\$0.00	\$0.00
Total PAYROLL	18,976.12	21,235.00	-2,258.88	\$18,976.12	\$21,235.00	\$ -2,258.88
STORE INVENTORY		0.00	0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$41,538.29	\$45,082.66	\$ -3,544.37	\$41,538.29	\$45,082.66	\$ -3,544.37
NET OPERATING REVENUE	\$ -10,619.93	\$4,512.34	\$ -15,132.27	\$ -10,619.93	\$4,512.34	\$ -15,132.27
NET REVENUE	\$ -10,619.93	\$4,512.34	\$ -15,132.27	\$ -10,619.93	\$4,512.34	\$ -15,132.27

YTD

Montgomery Presbyterian Camp and Conference Center

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

January - April, 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Revenue			
CAMP STORE SALES	1,246.35	1,800.00	-553.65
CATERING / FUNDRAISING	4,425.40	8,200.00	-3,774.60
CONTRIBUTIONS	11,192.38	19,070.00	-7,877.62
GALA	170.00	0.00	170.00
GRANTS	2,642.91		2,642.91
HOUSING REIMBURSEMENT	1,200.00	1,200.00	0.00
REBATES	4,309.14	4,000.00	309.14
SUMMER CAMP	20,868.18	52,425.00	-31,556.82
UNCATEGORIZED INCOME	0.00		0.00
YEAR-ROUND PROGRAMING	92,151.79	111,750.00	-19,598.21
Total Revenue	\$138,206.15	\$198,445.00	\$ -60,238.85
GROSS PROFIT	\$138,206.15	\$198,445.00	\$ -60,238.85
Expenditures			
ADMINISTRATIVE	48,338.32	47,818.32	520.00
ANNUAL PROGRAMING	22,525.00	18,100.00	4,425.00
CAMP EXPENSES	1,741.48	1,000.00	741.48
FACILITIES & MAINTENANCE	4,212.32	7,600.00	-3,387.68
FUNDRAISING	7,442.85	3,000.00	4,442.85
GRANT & RESTRICTED	1,643.91		1,643.91
OPERATING	15,976.49	16,323.32	-346.83
PAYROLL	98,048.47	99,245.00	-1,196.53
STORE INVENTORY	593.70	0.00	593.70
Total Expenditures	\$200,522.54	\$193,086.64	\$7,435.90
NET OPERATING REVENUE	\$ -62,316.39	\$5,358.36	\$ -67,674.75
NET REVENUE	\$ -62,316.39	\$5,358.36	\$ -67,674.75

**Montgomery PCC
Cash Flow Report**

	2,019	2020	2021	2022	2023	2024
Balance			-8,000.00	5,162.61	11,980.41	13,165.80
Revenue Jan	12,109	37,405.90	14,039.54	19,804.61	33,127.89	20,397.08
Cash Advance		25,000.00	25,000.00	25,000.00		70,000.00
Revenue Feb.	19,008	26,602.11	29,164.69	16,789.99	50,990.01	43,226.88
Revenue March	41,022	45,876.07	18,078.47	26,068.88	48,902.77	43,615.44
Revenue April	14,319	22,599.31	25,540.98	29,373.86	60,037.96	30,918.36
Revenue May	38,728	7,410.60	26,443.31	70,382.18	46,700.35	
Revenue June	129,002	25,434.91	67,171.11	59,507.22	99,297.81	
Revenue July	62,573	31,487.52	68,049.53	48,680.32	32,493.50	
Revenue August	22,014	20,206.10	14,629.84	28,511.42	64,364.83	
Revenue Sept.	38,362	5,613.76	26,181.90	34,593.12	19,893.67	
Revenue Oct	26,718	26,516.15	29,072.51	49,288.42	54,839.37	
Rev Nov	22,856	7,099.11	24,311.74	64,430.72	34,860.43	
Rev. Dec.	13,174	13,351.99	53,820.13	61,538.62	58,596.39	0.00
TOTAL	439,885	294,603.53	421,503.75	533,969.36	604,104.98	208,157.76
Extraordinary funds received					60,000.00	
CARES Grant			35,000.00			
Cash Advance returned		-25,000.00	-25,000.00			
PPP Loan - Feb		68,000.00	86,936.00			
Bequest / CD		143,142.88	20,687.53	5,879.90		
Total	439,885.00	480,746.41	539,127.28	539,849.26	664,104.98	
Expenses - Jan		43,233.46	43,233.46	34,092.66	56,136.88	49,785.00
Expenses - Feb.		37,338.13	35,338.13	33,621.77	38,175.90	46,552.56
Expenses - March		39,089.66	39,270.67	34,945.63	57,949.99	62,598.30
Expenses April		40,647.95	40,947.95	31,902.25	70,190.53	41,538.29
Expenses May		45,260.38	45,260.38	59,810.51	78,481.11	
Expenses June		67,093.55	67,036.04	58,094.30	104,964.51	
Expenses July		55,814.66	55,814.66	53,755.43	71,335.38	
Expenses Aug		40,845.21	40,845.21	40,985.06	51,040.37	
Expenses Sept.		49,142.99	44,352.34	38,720.75	52,722.47	
Expenses Oct		37,811.31	38,189.01	49,561.26	52,061.41	
Expenses Nov		27,958.07	25,556.68	53,616.84	41,770.54	
Expenses Dec		41,879.78	38,828.42	50,149.32	100,915.11	0.00
Total		526,115.15	514,672.95	539,255.78	775,744.20	200,474.15
Net		-45,368.74	24,454.33	593.48	-111,639.22	7,683.61

2022 PILP transfers deducted from Revenue and Expenses

Exhibit G-3

Presbytery of St. Augustine

Balance Sheet Comparison

As of April 30, 2024

	TOTAL	
	AS OF APR 30, 2024	AS OF MAR 31, 2024 (PP)
ASSETS		
Current Assets		
Bank Accounts		
1010 South State Operating	79,578.92	88,663.00
1020 South State Expense Acct	1,923.96	2,855.37
1030 PILP Note Receivable	61,284.53	61,051.56
1110 Texas Presbyterian Foundation	2,773,919.84	2,763,919.84
1120 UBS Financial Services Inc	141,472.59	141,472.59
Total Bank Accounts	\$3,058,179.84	\$3,057,962.36
Other Current Assets		
1220 Note Receivable - Current	11,466.45	11,466.45
1326 Due from Montgomery	156,733.22	152,000.00
1330 Due from Korean Church	12,653.25	12,653.25
Total Other Current Assets	\$180,852.92	\$176,119.70
Total Current Assets	\$3,239,032.76	\$3,234,082.06
Fixed Assets		
1701 Highlands Reg Ministry Center	1,295,101.75	1,295,101.75
1710 Buildings and Improvements	466,968.56	466,968.56
1730 Office Equipment	51,328.87	51,328.87
1790 Accumulated Depreciation	(440,896.82)	(440,896.82)
1900 Right-of-Use Assets-Equipment	9,247.67	9,247.67
Total Fixed Assets	\$1,381,750.03	\$1,381,750.03
Other Assets	\$283,011.67	\$283,946.38
TOTAL ASSETS	\$4,903,794.46	\$4,899,778.47
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2130 Prepayments for Cuba Mission Trip	9,250.00	9,250.00
2240 Accrued Bldg Expense - Office	7,921.35	8,721.35
2241 Accrued Bldg Expense - Highlands	15,337.75	15,337.75
24000 Payroll Liabilities	1,753.02	1,561.86
2450 Per Capita Payments	0.00	274.23
2455 Presbytery Selected	193.79	0.00
2565 Mission Funding	9.10	
2699 Other Current Liabilities	1,797.84	1,778.04
Total Other Current Liabilities	\$36,262.85	\$36,923.23
Total Current Liabilities	\$36,262.85	\$36,923.23

	TOTAL	
	AS OF APR 30, 2024	AS OF MAR 31, 2024 (PP)
Long-Term Liabilities		
2340 Disaster Assistance Fund	3,500.00	3,500.00
2510 Preparation for Ministry Fund	55,159.30	55,006.24
2515 Charles J. Williams Fund	15,000.00	15,000.00
2555 Brobston Fund	2,732.52	2,732.52
2585 Ragsdale Fellowship	141,472.59	141,472.59
2590 Community Ministry	315,694.46	315,694.46
2594 Mental Health Assistance Fund	2,198.31	2,198.31
2597 Normandy Fund	278,027.64	278,027.64
2600 Leadership Development	2,851.69	2,401.69
2601 Youth Retention Initiative	16,000.00	18,000.00
2602 Youth Triennium Fund	21,500.00	21,500.00
2619 Peacemaking	23,611.86	23,611.86
2621 Pentecost	10,781.22	10,781.22
2658 Mutual Mission Foundation	13,825.11	13,825.11
2660 Mutual Mission Hearts & Hands	17,510.52	18,711.66
2664 Mutual Mission Medical	69,353.24	69,353.24
2666 Mutual Mission Trips	1,195.35	1,195.35
2670 Mutual Mission Youth Exchange	4,470.00	4,470.00
2674 Mutual Mission Mobile Dental	26,989.50	26,989.50
2700 Lease Liability - Equipment	9,247.67	9,247.67
3003 Armistead Fund	31,051.22	29,905.59
Total Long-Term Liabilities	\$1,062,172.20	\$1,063,624.65
Total Liabilities	\$1,098,435.05	\$1,100,547.88
Equity	\$3,805,359.41	\$3,799,230.59
TOTAL LIABILITIES AND EQUITY	\$4,903,794.46	\$4,899,778.47

Presbytery of St. Augustine
 Budget vs. Actuals: 2024 - FY24 P&L
 April 2024

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
Revenue			
4110 Unified Giving	25,148	29,167	(4,019)
4311 Interest & Dividends Unrestricted	12,119	10,000	2,119
4315 Other Income	24	833	(809)
4318 Management Fees		0	0
4420 Comm Ministry Fund Income		0	0
5026 Armistead Fund Income	833	833	0
Total Revenue	\$38,125	\$40,833	\$ (2,708)
GROSS PROFIT	\$38,125	\$40,833	\$ (2,708)
Expenditures			
5010 Current Ministries			
5015 Regional Gatherings	716	500	216
5017 Mission Insite		0	0
5022 Crisis Response		42	(42)
5024 Administrative Commissions		21	(21)
Total 5010 Current Ministries	716	563	153
5042 Disaster Preparation & Assistance			
5044 Disaster Assistance		0	0
5048 Florida PDA Network		0	0
Total 5042 Disaster Preparation & Assistance		0	0
5310 Call Commission			
5410 Candidate Financial Support	1,300	0	1,300
5412 BOP Shared Grants		167	(167)
5415 Ministry Assessments		125	(125)
5422 Inquirer/Candidate Counseling		83	(83)
Total 5310 Call Commission	1,300	375	925
5500 Mission & Leadership Development			
5037 Youth Triennium		0	0
5525 Leadership Development	450	450	0
5535 Counseling Assistance	300	83	217
5610 Training		83	(83)
Total 5500 Mission & Leadership Development	750	616	134
5700 Highlands Regional Ministry Center			
5705 Usage Income HRMC	(1,018)	(1,200)	182
5710 Building Repairs HRMC		500	(500)
5712 Fire Protection		50	(50)
5715 Utilities HRMC	973	1,875	(902)
5720 Insurance HRMC		0	0
Total 5700 Highlands Regional Ministry Center	(45)	1,225	(1,270)
66000 Personnel			
6010 Office Manager Salary	4,327	3,667	660
6015 Office Manager Benefits	89	962	(873)

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
6020 Office Manager FICA	331	281	50
6110 Communications Salary	2,400	2,600	(200)
6115 Communications Benefits	(232)	639	(871)
6120 Communications FICA	169	199	(30)
6210 Summer Staff Salaries		0	0
6215 Summer Staff FICA		0	0
6310 Stated Clerk Salary	2,833	2,667	166
6320 Stated Clerk SECA		204	(204)
6325 Stated Clerk Expenses		125	(125)
6330 Stated Clerk Con Ed		83	(83)
6335 Stated Clerk Auto Exp	500	500	0
6410 Area Coordinator Salaries	1,397	1,702	(306)
6415 Area Coordinator Housing	1,117	1,135	(18)
6425 Area Coordinator Expenses		83	(83)
6550 Personnel Adjustments		458	(458)
6555 Lead Presbyter Salary	4,167	4,167	(0)
6560 Lead Presbyter Housing	3,500	3,500	0
6565 Lead Presbyter Benefits		2,990	(2,990)
6570 Lead Presbyter SECA	587	587	(1)
6575 Lead Presbyter Expenses	387	208	179
6580 Lead Presbyter Con Ed	175	83	92
6585 Lead Presbyter Auto Exp	568	375	193
Total 66000 Personnel	22,312	27,215	(4,903)
6601 Administrative			
6610 Dues, Subscriptions, Minutes	20	17	3
6620 Meeting Expense	511	250	261
6625 Speakers' Honoraria & Expenses		0	0
6810 GA & Mid Council Meeting Exp		583	(583)
6815 General Assembly Unified	1,250	1,250	0
6830 Synod Mission Giving	833	833	0
6835 Synod Per Capita	1,227	1,227	0
6915 Committee/Commission Meals		33	(33)
6935 General Operating Expenses		100	(100)
6940 Legal Expenses		167	(167)
6945 Permanent Judicial Commission		83	(83)
6955 Mileage Reimbursement		42	(42)
6960 Moderator's Expenses	27	183	(156)
7010 Audit		0	0
7012 Bank & Credit Card Fees	63	83	(21)
7015 Building Major Repair Fund	125	125	0
7020 Building Maintenance	98	167	(69)
7035 Information Technology	1,582	917	665
7040 Copier	187	250	(63)
7045 Utilities	185	292	(107)
7050 Grounds	165	167	(2)
7055 Insurance		0	0
7070 Janitorial	117	125	(8)
7090 Office Supplies	64	167	(103)
7095 Payroll Processing	93	108	(15)
7110 Postage	27	67	(40)

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
7120 Telephone & Internet	389	350	39
Total 6601 Administrative	6,963	7,586	(623)
Total Expenditures	\$31,996	\$37,580	\$ (5,584)
NET OPERATING REVENUE	\$6,129	\$3,253	\$2,876
NET REVENUE	\$6,129	\$3,253	\$2,876

Presbytery of St. Augustine

Budget vs. Actuals: 2024 - FY24 P&L

January - April, 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Revenue			
4110 Unified Giving	109,089	116,668	(7,579)
4311 Interest & Dividends Unrestricted	47,731	40,000	7,731
4315 Other Income	1,222	3,332	(2,110)
4318 Management Fees		0	0
4420 Comm Ministry Fund Income	2,000	2,000	0
5026 Armistead Fund Income	3,333	3,332	1
Total Revenue	\$163,375	\$165,332	\$ (1,957)
GROSS PROFIT	\$163,375	\$165,332	\$ (1,957)
Expenditures			
5010 Current Ministries			
5015 Regional Gatherings	716	500	216
5017 Mission Insite	2,535	2,535	(0)
5022 Crisis Response		168	(168)
5024 Administrative Commissions		84	(84)
Total 5010 Current Ministries	3,250	3,287	(37)
5042 Disaster Preparation & Assistance			
5044 Disaster Assistance	1,000	1,000	0
5048 Florida PDA Network	11,500	11,500	0
Total 5042 Disaster Preparation & Assistance	12,500	12,500	0
5310 Call Commission			
5410 Candidate Financial Support	5,750	7,500	(1,750)
5412 BOP Shared Grants		668	(668)
5415 Ministry Assessments		500	(500)
5422 Inquirer/Candidate Counseling	400	332	68
Total 5310 Call Commission	6,150	9,000	(2,850)
5500 Mission & Leadership Development			
5037 Youth Triennium	1,000	1,000	0
5525 Leadership Development	1,800	1,800	0
5535 Counseling Assistance	300	332	(32)
5610 Training		332	(332)
Total 5500 Mission & Leadership Development	3,100	3,464	(364)
5700 Highlands Regional Ministry Center			
5705 Usage Income HRMC	(4,382)	(4,800)	418
5710 Building Repairs HRMC		2,000	(2,000)
5712 Fire Protection	191	200	(10)
5715 Utilities HRMC	4,557	7,500	(2,943)
5720 Insurance HRMC	10,112	5,500	4,612
Total 5700 Highlands Regional Ministry Center	10,478	10,400	78
66000 Personnel			
6010 Office Manager Salary	15,327	14,668	659
6015 Office Manager Benefits	3,153	3,848	(695)

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
6020 Office Manager FICA	1,171	1,124	47
6110 Communications Salary	9,820	10,400	(580)
6115 Communications Benefits	1,518	2,556	(1,038)
6120 Communications FICA	692	796	(104)
6210 Summer Staff Salaries		0	0
6215 Summer Staff FICA		0	0
6310 Stated Clerk Salary	11,333	10,668	665
6320 Stated Clerk SECA		816	(816)
6325 Stated Clerk Expenses		500	(500)
6330 Stated Clerk Con Ed		332	(332)
6335 Stated Clerk Auto Exp	2,000	2,000	0
6410 Area Coordinator Salaries	4,823	6,808	(1,985)
6415 Area Coordinator Housing	5,586	4,540	1,046
6425 Area Coordinator Expenses		332	(332)
6550 Personnel Adjustments		1,832	(1,832)
6555 Lead Presbyter Salary	16,667	16,668	(1)
6560 Lead Presbyter Housing	14,000	14,000	0
6565 Lead Presbyter Benefits	10,136	11,960	(1,824)
6570 Lead Presbyter SECA	2,346	2,348	(2)
6575 Lead Presbyter Expenses	1,476	832	644
6580 Lead Presbyter Con Ed	732	332	400
6585 Lead Presbyter Auto Exp	2,301	1,500	801
Total 66000 Personnel	103,079	108,860	(5,781)
6601 Administrative			
6610 Dues, Subscriptions, Minutes	81	68	13
6620 Meeting Expense	1,051	1,000	51
6625 Speakers' Honoraria & Expenses		0	0
6810 GA & Mid Council Meeting Exp	16	2,332	(2,316)
6815 General Assembly Unified	5,000	5,000	0
6830 Synod Mission Giving	3,332	3,332	0
6835 Synod Per Capita	4,908	4,908	0
6915 Committee/Commission Meals		132	(132)
6935 General Operating Expenses	49	400	(351)
6940 Legal Expenses	166	668	(502)
6945 Permanent Judicial Commission		332	(332)
6955 Mileage Reimbursement	125	168	(43)
6960 Moderator's Expenses	617	732	(115)
7010 Audit	8,250	10,500	(2,250)
7012 Bank & Credit Card Fees	251	332	(81)
7015 Building Major Repair Fund	500	500	0
7020 Building Maintenance	420	668	(248)
7035 Information Technology	4,075	3,668	407
7040 Copier	914	1,000	(87)
7045 Utilities	648	1,168	(520)
7050 Grounds	495	668	(173)
7055 Insurance	5,442	9,000	(3,558)
7070 Janitorial	468	500	(32)
7090 Office Supplies	437	668	(231)
7095 Payroll Processing	372	432	(60)
7110 Postage	209	268	(59)

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
7120 Telephone & Internet	1,485	1,400	85
Total 6601 Administrative	39,310	49,844	(10,534)
Total Expenditures	\$177,867	\$197,355	\$ (19,488)
NET OPERATING REVENUE	\$ (14,492)	\$ (32,023)	\$17,531
Other Expenditures			
9500 Grants	1,638		1,638
Total Other Expenditures	\$1,638	\$0	\$1,638
NET OTHER REVENUE	\$ (1,638)	\$0	\$ (1,638)
NET REVENUE	\$ (16,130)	\$ (32,023)	\$15,893

Exhibit H-1

Important Information on Paying Exempt Employees

There has been a major announcement from the Department of Labor Wage and Hour Division that affects churches that employ exempt employees.

The DOL announced that effective July 1, 2024 the new minimum salary amount required is \$43,888. The minimum will be raised to \$58,656 effective January 1, 2025.

There are possible court injunctions that may affect the implementation; however churches affected should have a plan.

For more information, this link goes to a free 30 minute webinar.

<https://register.gotowebinar.com/recording/8248544367063265114>

Suzanne K. Lemen

Chair of Administration Committee