

September 28, 2021 – Zoom Meeting

**PRESBYTERY OF CENTRAL NEW JERSEY MEETING ON ZOOM
TUESDAY, SEPTEMBER 28, 2021**

The stated meeting of the Presbytery of Central New Jersey, held on Zoom, on Tuesday, September 28, 2021, was called to order at 6:30pm by the moderator, Elder Jan Margolis, who opened the meeting with prayer. She acknowledged that land within our geographical bounds was taken from those who were native to the land, specifically the Munsee Lenape and the Lenni Lenape.

Worship

Rev. Larissa Kwong Abazia preached on Isaiah 43:16-21. Music was provided by the Community Presbyterian Church of Edison.

Role of moderator was assumed by Rev. Diane Ford.

Roll of Presbytery's Commissioners

The moderator announced that a quorum was present. The following teaching elders were in attendance:

Kyle Anderson (V)	Katja Gruening (V)	Alan Olson (V)
Lindsay Anderson-Beck (V)	Stephen Heinzl-Nelson (V)	Cynthia Parker (HR)
Marie Bacchiocchi (V)	Karen Hernandez-Granzen (V)	Victoria Pruner (V)
Natalie Bell (V)	Edmund Hoener (V)	Paul Quevedo (V)
Barbara Booth-Jarmon (V)	Charles Holm (HR)	Nina Reeder (HR)
Cynthia Bowman (HR)	Linda Hora (HR)	Marianne Rhebergen (V)
David Bowman (HR)	Christopher Houtz (V)	Paul Rhebergen (V)
Christine Bridge (V)	Douglas Hughes (HR)	Nancy Schluter (HR)
James Brumm (V)	Mary Jane Inman (V)	Ann Schoonover (V)
Richard Bundy (HR)	James Klotz (V)	Thomas Sheffield (HR)
Rory Chambers (V)	Larissa Kwong Abazia (HR)	Susan Smith (HR)
Douglas Chase (HR)	Marcus Lambright (V)	Lydia Tembo (V)
Katherine Cunningham (HR)	Chang Woo Lee (V)	Glory Thomas (V)
Lisa Day (V)	Marcia Lewis (V)	Julie Thompson-Barrier (V)
Walter De Gunya (V)	Robert Louer III (V)	Jason Tucker (V)
Miriam Diephouse-McMillan (V)	Hannah Lovaglio (V)	Jan Willem Van der Werff (V)
Jessica Dixon (V)	Emily Lueder (V)	Joyce MacKichan Walker (HR)
Sharyl Dixon (V)	Janet Macgregor-Williams (HR)	Wendi Werner (V)
Kyle Doebler (V)	Melissa Martin (V)	David Widmer (V)
James Dunson (V)	Lauren McFeaters (V)	John Williams (HR)
Marguerite Dykstra (V)	Gordon Mikoski (V)	Samuel Yenn-Batah (V)
Gary Filson (V)	Nancy Mikoski (V)	Robbie Ytterberg (V)
Diane Ford (V)	Lukata Mjumbe (V)	
Frederick Garry (V)	William Morris (V)	
Linda Goeddel (HR)		

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The following ministers laboring in the bounds were present:

Donna Lepsky

The following churches were represented by the Elder Commissioner(s) indicated:

Allentown (Nancy Tindall)	Matawan (Jerry Godbehere)
Avenel (Belinda Kerchner)	Millstone (Claude Heller)
Brick NJ (Elaine Salto)	MLK (Tyrone Laws)
Dutch Neck (David Redman, Peggy Redman)	Nassau (Holley Barreto, Carol Wehrheim)
Ewing-Covenant (Pamela Miller, William Olson)	New Brunswick (Barbara Meyer)
Farmingdale (Howard Dunbar)	Nueva Vida (Marialuisa Lee)
Forked River (Linda De Lotto)	Ocean (Marilyn Dicken, Edward Kelsey)
Freehold (Berwin Guttormsen)	Plainsboro (Lisa Minich)
Hamilton Square (Michael Meduski, Paul Neu)	Shrewsbury (Joyce Davies)
Hightstown (Karen Klimpl, Dave Petrenka)	Slackwood (Carol Belles)
Iselin (Elizabeth Christensen)	Titusville (Kristine Schmidt)
Jamesburg (Diana Chase)	Toms River (Graham Bright, Warren Brown, Daniel Raisch)
Kingston (Cindy Gibson)	Trenton First (Lee Herrick)
Lakewood Hope (Patty Williams)	Trinity (Beverly Bodor, Kathryn Starzer-Farrell)
Lawrence Road (Pat Beaber)	Trenton Westminster (David Byers)
Lawrenceville (David Sung, Gooitzen Vanderwal)	Woodbridge (Michael Hora)

The following elders, who are officers, Trustees, Former Moderators, were present: Linda Gilmore, Sue Henry, Kurt Kaboth, Jan Margolis, Cherry Oakley, Jean Woodman.

Also, in attendance were:

Rev. SanDawna Ashley, Ilene Black (Staff), Rev. Shelley Donaldson, Elder Sal Lalama, Rev. Paul La Montagne, Marie Luthringer (Staff), Molly Ramsey, Rev. Richard Ramsey, Elisa Bates Russell, Rev. Nancy Talbot, Mark Terranova, Rev. Ron Thompson, Elder Terry Youn,

There was a motion and a second to seat the following as corresponding members: Rev. SanDawna Ashley, Minnesota Valley Presbytery, Rev. Shelley Donaldson, Presbytery of Southern New England, Rev. Nancy Talbot, Presbytery of NYC, Rev. Ron Thompson, Presbytery of Northeast NJ, Rev. Paul La Montagne, Presbytery of the Highlands of NJ, Rev. Richard Ramsey, Missouri Union Presbytery, Elder Sal Lalama, NJ Missional Communities AC, Elder Terry Youn, NJ Missional Communities AC, Elisa Bates Russell, Camp Johnsonburg.

Approved.

The Rev. Sue Smith, Acting Stated Clerk provided Zoom instructions for recognition and voting.

Report of the Stated Clerk

The consent agenda was presented for approval:

- 1) Approval of the docket for this meeting
- 2) Approval of the minutes of the June 22, 2021 presbytery meeting

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- 3) Approval of the minutes of the July 27, 2021, special called presbytery meeting
- 4) Receive the Trustees minutes (Appendix A)

There was a request to remove the approval of the docket from the consent agenda. A motion and was made and seconded to approve the amended consent agenda. **Approved.** The docket was removed from the consent agenda to amend it to delete the Vital Congregations Initiative presentation. There was a motion and a second to approve the amended docket. **Approved.**

Business docketed at this meeting included:

- The Presbytery Convenes with Prayer
- Land Acknowledgement
- Worship
- Seating of Corresponding Members
- Zoom Instructions
- Report of the Stated Clerk
- Report of the NJ Missional Communities Administrative Commission
- Presentation on Camp Johnsonburg
- Committee on Ministry
- Celebrating Rev. Paul La Montagne
- Core Transition Team
- Unfinished Business
- Motion to Adjourn
- Closing Prayer

The Stated Clerk reported that the following people were appointed to the Middlesex Presbyterian Church Administrative Commission: Rev. Joyce Mackichan Walker, HR, Elder Paul Gunnsen, Metuchen, Elder Beth Rigby, Allentown.

The Stated Clerk reported that the installation service of Hannah Lovaglio in the First Presbyterian Church of Cranbury was held on September 26, 2021. The Administrative Commission members were: Rev. Stephen Heinzl-Nelson, Rev. Larissa Kwong Abazia, Rev. Marcus Lambright, Rev. Joanne Petto, Rev. Wendi Werner, Elder Jim Dixon, Elder Gail Geijer, Elder Michael Lovaglio, Elder Cherry Oakley and Elder Carol Wehrheim.

The Stated Clerk reminded the body that the acknowledgement forms for the Sexual Misconduct Policy are due by September 30, 2021.

The Stated Clerk reported correspondence that the Synod Mission and Ministries Commission approved the two motions to advance to the GA Administrative Commission on Mid Councils to move the First Presbyterian Church of Titusville to the Presbytery of the Highlands of NJ and to rename the Presbytery of Central NJ to the Presbytery of the Coastlands.

Synod Administrative Commission

Elder Sal Lalama and Rev. Shelley reported for the NJ Missional Communities AC.

Elder Lalama spoke briefly about plans to fulfill the job functions of Rev. Larissa Kwong Abazia

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as she leaves her position as Presbytery Leader.

Elder Lalama moved that the draft Manual of Administrative Operations, found at www.centralnjpresbytery.org/manual-of-administrative-operations, be adopted as the Manual of Administrative Operations. **Approved.**

Elder Lalama moved the slate for the Interim Nominating Committee:

Elder Charlotte Alderfer, Toms River

Rev. David Hallgren, Chaplain

Rev. John Monroe, Rumson

Rev. Cynthia Parker, HR

Elder Kathy Ramsay, Community Edison

Nominations were requested from the floor. It was moved and seconded to close the nominations and elect the slate. **Approved.**

Rev. Donaldson provided rationale for reconstituting the Committee on Ministry and the Committee on Preparation for Ministry as Commissions.

It was moved that the Presbytery constitute the Committee on Ministry as a standing Administrative Commission of the Presbytery, and authorize the Commission to act on behalf of the Presbytery as indicated below (powers reserved for the Presbytery are noted as such):

Book of Order (G-3.0307) COM	Functions	Delegated authority
Reception and oversight of minister of the Word and Sacrament members	Receive an honorably retired, validated or at large minister from another presbytery	COM
	Validate a call to validated ministry for minister requesting membership, or for minister member moving into new validated ministry	COM
	Approving a minister of another Christian denomination becoming a PCUSA pastor	Presbytery
	Approve laboring outside the bounds of this presbytery.	COM (and other presbytery)
	Grant Honorably Retired status	COM
	Annually approve contracts for temporary pastors	COM
	Annually approve terms of call	COM

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Book of Order (G-3.0307) COM	Functions	Delegated authority
Approval of calls for pastoral services and invitations for temporary pastoral service	<p>Approve a call for a current minister member of this presbytery to serve a congregation, and the terms of call or contract.</p> <p>Approve receiving a minister from another presbytery or denomination to serve a congregation, and the terms of call or contract. This would include. laboring in the bounds of the presbytery</p> <p>For those seeking first call: Examine for ordination, approve validation of call (either in a congregation or validated ministry), and terms of call</p> <p>Approve the Administrative Commissions for an ordination/installation</p> <p>Approval of Ministry Information Forms/Job Descriptions</p>	<p>COM (And other presbytery for laboring in our bounds)</p> <p>Presbytery</p> <p>COM</p> <p>COM</p>
Oversight of congregations without pastors	Appoint session/congregational meeting moderator	COM
Dissolution of relationships	Dissolve relationships of ministers no longer serving ministerial function, where requested by the congregation and the minister	COM
Dismissal of members	Dismiss a member in good standing and without pastoral charge to another presbytery	COM
Close relationship with member congregations	Approve a location change Organize, merge, dismiss, or dissolve congregations	Presbytery Presbytery, either in plenary session, or through an AC appointed for one or more of these particular purposes

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It was moved that the Presbytery constitute the Committee on Preparation for Ministry as a standing Administrative Commission of the Presbytery, and authorize the Commission to act on behalf of the Presbytery as indicated below (powers reserved for the Presbytery are noted as such):

Book of Order Oversight of inquirers and candidates	Functions	Delegated authority
	Receive inquirers	CPM
	Receive candidates for the Ministry of Word and Sacrament	CPM
	Grant candidates permission to negotiate for service	CPM
	Certify candidates as ready to receive a call (G-2.0607)	CPM
	Transfer the covenant relationship of inquirers or candidates, with the approval of the sessions and the other presbytery involved (G-2.0608)	CPM
	Remove candidates or inquirers from the roll, for sufficient reasons, and after affording the candidate or inquirer an opportunity to be heard (G-2.0609).	CPM
G-2.0610 Accommodations to Particular Circumstances	Presbytery – ¾ vote with rationale entered in the minutes	

Approved.

Rev. Donaldson explained that all actions taken on behalf of the Presbytery shall take immediate effect, and shall be reported no later than at the next Stated Meeting, or at a Special Meeting held earlier if they have taken actions pertaining to the business of the Special Meeting, at which time the Presbytery may, if it so chooses, rescind or amend them. The Committee on Ministry will henceforth be referred to as the Commission on Ministry and the Committee on Preparation for Ministry will henceforth be referred to as the Commission on Preparation for Ministry, and the Stated Clerk is authorized to make the appropriate changes to the Manual of Administrative Operations.

Rev. Donaldson moved that the actions taken by the Committee on Ministry and Committee on Preparation on Ministry (Appendix B) prior to their reconstitution be approved. **Approved.**

Camp Johnsonburg

Elise Bates Russell, Executive Director, gave a presentation that included an update on the activities during the summer, and the launching of a \$2million capital campaign to refurbish and update the camp. She asked that sessions consider inviting her for a 20 minute presentation on the campaign.

Elder Cherry Oakley assumed the role of moderator.

Committee on Ministry

Elder Dan Raisch introduced Molly Ramsey, a candidate for ordination and installation as pastor of Point Pleasant Presbyterian Church (PPPC). Elder Jim McGuire, chair of the PPPC PNC,

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explained the PNC's process. Ms. Ramsey read her statement of faith. A motion was made to recommend that Molly Ramsey be examined for ordination as a minister of the word and sacrament on the floor of Presbytery. Ms. Ramsey is Certified Ready for a Call by the Presbytery of Heartland's CPM. **Approved.**

Ms. Ramsey was examined and it was moved that she be ordained to the position of Pastor of the Point Pleasant Presbyterian Church, and that Call is approved. The COM affirms that the PNC has complied with all EEOC requirements. **Approved.**

Terms of Call:

Cash Salary:	\$48,000	BOP Dues	\$25,420
Manse Allowance:	\$18,000	Auto	\$2,000
Social Security Offset:	\$5,049	Study Leave	\$1,500

31 days vacation, 14 days study leave, may accumulate up to 3 years

Rev. Richard Ramsey offered a prayer.

There was a motion to extend the docket. **Approved.**

Rev. Wendi Werner introduced Mark Terranova, a candidate for ordination and temporary pastor at Pierce Memorial Presbyterian Church. Mr. Terranova read his statement of faith. A motion was made to recommend that Mark Terranova be examined for ordination as a minister of the word and sacrament on the floor of Presbytery. Mr. Terranova is Certified Ready for a Call by the Presbytery of Central New Jersey's CPM. **Approved.**

Mr. Terranova was examined and it was moved that he be ordained to the position of Temporary Pastor of the Pierce Memorial Presbyterian Church. The COM affirms that the PNC has complied with all EEOC requirements. **Approved.**

Terms of Call:

Cash Salary:	\$30,080	BOP Dues	\$5,508
Housing Allowance:	\$25,000	Auto	\$2,000
Social Security Offset:	\$5,049	Study Leave	\$1,500

31 days vacation, 14 days study leave, may accumulate up to 3 years

Rev. Werner offered a prayer.

The retirements of Rev. Paul Rhebergen and Rev. Doug Hughes were celebrated. Rev. Lukata Mjumbe offered words on the ministry of Rev. Rhebergen. Rev. Cynthia Parker offered words on the ministry of Rev. Hughes.

Rev. Dixon offered a prayer for Revs. Rhebergen and Hughes.

Rev. Dixon introduced Rev. Kyle Doebler, the pastor of the First Presbyterian Church of Hamilton Square.

Rev. Diane Ford assumed the role of moderator.

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Celebration of Rev. Paul La Montagne's Service

Rev. Larissa Kwong Abazia presented a gift that Paul can use to buy a guitar to learn to play in the next phase of his life. Rev. Nina Reeder and Ilene Black spoke to the work that Paul did and the friendships that Paul developed in his work as Stated Clerk of the New Brunswick Presbytery and member of senior staff of the Presbytery of Central New Jersey.

Core Transition Team

Rev. Hannah Lovaglio reported an update on the work of the Core Transition Team. She also thanked Rev. Larissa Kwong Abazia for her work with the Core Transition Team during her time as Interim Presbytery Leader.

Elder Jan Margolis assumed the role of moderator.

Unfinished Business

There was no unfinished business.

Adjournment

The Presbytery adjourned at 9:37pm to reconvene on November 23, 2021, at 6:30pm.

The Co-Moderators, Rev. Diane Ford, Elder Jan Margolis and Elder Cherry Oakley offered the closing prayer.

Attest: Rev. Sue Smith, Acting Stated Clerk

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Appendix A

MINUTES OF THE BOARD OF TRUSTEES THE PRESBYTERY OF CENTRAL NJ

The regular meeting of the Board of Trustees of the Presbytery of Central NJ was called to order on Wednesday, August 25 at 2:03 PM via Zoom, and opened with prayer by Rev. Fred Garry.

Attendance:

Elder Tim Brown	P	Elder Robert Carson	P	Rev. Dave Davis	E
Rev. Fred Garry, President	P	Elder Kurt Kaboth	P	Rev. Jenny Lee	P
Rev. Robert Louer	P	Rev. Andrew Scales	P	Rev. Theresa Swenson	P
Elder Jean Woodman	P	Elder Linda Gilmore, Interim Treasurer, ex- officio	P	Rev. Larissa Kwong Abazia, Presbytery Leader, ex-officio	P
Rev. Sue Smith, Acting Stated Clerk, ex-officio	P	Elder Nancy Tindall, NJMCAC, ex-officio	P		

Opening remarks by Fred outlined the three questions guiding the Trustees work:

- What financial policies will guide us?
- What will be our strategy for fund development?
- What will be the staffing structure defining the majority of our budget expenses?

Kurt discussed the work of the Staffing and Structure transition petal team around staffing plans.

Currently the presbytery is using the Lakewood Hope Church address (separate mailbox) and space for files.

Dates:

- October 31, 2021 – first consolidated Presbytery of the Coastlands financial reports (if the way be clear on the name change October 1, 2021)
- November 23, 2021 – 2022 Budget and recommended per capita presented to the presbytery
- March 1, 2022 – Balance sheet for the Presbytery of the Coastlands

The asset transfer process will begin on September 30, 2021. There will be three phases:

- Investment accounts (9/30/2021)
- Real Estate (none to transfer in)
- Cash (the hope is that this will happen by 12/31/2021)

It was moved and seconded to Authorize the President of the Board of Trustees to sign “Exhibit F, The Presbytery of Central NJ, Inc. Asset Acquisition Agreement”. **Approved.**

A separate document, Exhibit B, still to be completed, will be used to move Presbytery of New Brunswick assets to the Presbytery of the Highlands of NJ. When completed, the document will be circulated to the Trustees for an e-vote to authorize signature.

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It was moved and seconded to approve the following resolution:

The Trustees of the Presbytery of Central New Jersey hereby resolve that the following persons are empowered to act on behalf of the Presbytery, individually, or where required, together, in regards to accounts with financial institutions including bank accounts and brokerage accounts, including but not limited to trading authority with New Covenant Funds.

Linda H. Gilmore, Interim Treasurer

Susan E. Smith, Acting Stated Clerk

Approved.

It was moved and seconded to approve guaranteeing the \$55,000 PILP Loan to Forked River Presbyterian Church. **Approved.**

It was moved and seconded to approve the amended Expense Reimbursement Policy. (Appendix 1) **Approved.**

It was moved and seconded to approve a CPM fund to support inquirers and candidates under care. Offerings at ordination and installation services are designated to this fund. **Approved.**

Linda discussed the current insurance coverage from Brotherhood Mutual. There is Directors & Officers coverage. The current policy is in effect starting June 1. Linda has started conversations discussing amendments due to the impact of the presbytery restructure. The insurance documents will be shared in the Financial Policies folder on the Google drive.

It was moved and seconded to adopt the Presbytery of Central NJ Financial Policies. (Appendix 2) **Approved.** There are items still for discussion; at each meeting of the Trustees there will be an item on the agenda to review the Financial Policies.

Fred asked for volunteers to recommend a fund development policy at the September meeting. Jean, Andrew, Theresa and Fred volunteered.

There was a discussion on building a list of people who might serve on Administrative Commissions for closing churches. Everyone was asked to consider people they know in the presbytery or people in their congregations who might be gifted for this service.

The next scheduled meeting of the Board of Trustees is Wednesday, September 15, 2021, at 2:00 PM via Zoom. The meeting was adjourned at 3:12 PM with prayer by Rev. Larissa Kwong Abazia.

Attest, Rev. Sue Smith, Acting Stated Clerk

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Appendix 1

**PRESBYTERY OF CENTRAL NEW JERSEY
EXPENSE REIMBURSEMENT POLICY**

Reimbursement or payment of professional expenses of employees of the Presbytery will be made under an "accountable" plan per Internal Revenue Service (IRS) regulations in order to assure that such payments may not be recharacterized as taxable compensation. Any staff member shall be reimbursed for or request payment of any ordinary and necessary business and professional expenses up to the amount of his or her expense allowance as established annually by the personnel committee, if the following conditions are satisfied: (1) the expenses are reasonable in amount; (2) the employee documents the amount, time and place, business purpose, and business relationship of each such expense as required by federal tax guidelines; and (3) the employee documents such expenses in a timely manner which shall be no more than 60 days after the expense was incurred. Any reimbursement that exceeds the amount of the business and professional expenses properly accounted for pursuant to this policy must be returned to the Presbytery within 120 days after the associated expenses are paid or incurred. Under no circumstances will the Presbytery reimburse or pay on behalf of an employee business or professional expenses that are not properly substantiated according to this policy. All receipts and other documentation used to substantiate the business nature and amount of expenses shall be retained by the Presbytery.

Expenses covered by this policy and the documentation required include:

- Automobile expenses - Business mileage will be reimbursed at the standard rate established annually by the IRS. For all business auto usage, a log must be maintained containing the date, the business miles driven and the place and purpose of the trip. Commuting from home to the Presbytery office does not qualify as business mileage.
- Travel - Allowable travel expenses include plane, train and bus fares, auto rental, taxi fares, hotels and motels, meals and gratuities. Travel away from home overnight is necessary for meals and lodging to qualify as business expenses. Records must document the amount spent, the date(s) of the trip, the place traveled to, and the business reason for or purpose of the trip.
- Meals and entertainment - Meals and entertainment must be either (1) directly related to the active conduct of employment with the Presbytery or (2) associated with the active conduct of employment and the entertainment occurred directly before or after a substantial business discussion. Records must be kept showing the name of the person entertained, where the entertainment took place, what purpose or discussion took place, and the amount of the expense incurred. These records should be submitted with vouchers for payment. However, if a staff member feels that the information violates pastoral confidentiality, he or she may retain the records regarding the person and the purpose or discussion. Such confidential records must be maintained by the staff member and provided should the Presbytery be required to produce records for an IRS examiner.

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- Education - Educational expenses are considered professional expenses if they maintain or improve skills required in the employee's present position.
 - Other - Additional professional expenses may include books, dues, subscriptions, the business portion of cell phone charges, etc. ~~The cost of babysitting or childcare is never considered a business expense.~~ Professional expenses do not include personal expenses, such as childcare, per IRS regulation.
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Presbytery of Central New Jersey

FINANCIAL POLICIES

ACCOUNTING POLICY

The financial books and records of the Presbytery of Central New Jersey will be maintained in using a modified cash basis of accounting for not-for-profit entities. Accordingly, all assets, liabilities, revenues and expenditures will be reported as without donor restriction or with donor restriction. Resources without donor restriction which have been designated by trustee action for specific purposes will be reported in accordance with such designation. All investments will be carried at Fair Market Value. Appropriate software will be used to maintain accurate books and records.

Receipts and disbursements are recorded in the Presbytery books contemporaneously by the designated staff member (Financial Administrator) under the direction of the treasurer. The Treasurer will establish procedures for reviewing financial records, bank account reconciliations, etc. The Treasurer, with assistance from the Financial Administrator, compiles reports for reporting to the Trustees monthly and to the full Presbytery at least quarterly.

DESIGNATED RESOURCES

The trustees will approve any designation of resources without donor restriction. Trustees will determine compatibility with the mission and ministry of the Presbytery as well as time limits, if any, on designation. Should the trustees determine that the designation is significant enough to warrant a formal separate policy to administer, trustees will designate a working group to develop and recommend such policy for approval by trustees. Administration of and accounting for revenues and disbursements of such designated resources shall be performed in accordance with such policy.

FINANCIAL REVIEW

The Financial Review Committee is appointed annually by the trustees. The Committee is charged with examining the books and records and accounting procedures and controls of the Presbytery and reporting their findings and any recommendations to the Trustees.

BUDGETS

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The Trustees are responsible for submitting the annual operating budget to the Presbytery. The Treasurer is responsible for preparation of the annual budget in consultation with the Trustees and Presbytery Leader/Head of Staff with input from the Personnel and other appropriate committees.

BANK ACCOUNTS AND INVESTMENT FUNDS

The Treasurer and Trustees will determine the financial institution(s) with which Presbytery funds will be deposited. The trustees will delegate authority to the Treasurer and Stated Clerk to act on behalf of the Presbytery in regards to accounts with financial institutions (banks, brokerage accounts, etc.) including authorization to sign checks, authorize electronic payments and transfer funds.

Cash management is the responsibility of the Financial Administrator in consultation with the Treasurer. Cash should be held in interest bearing accounts as much as is practical. The Trustees have responsibility for oversight of cash management and for determining any possible need for depositing excess cash at more than one financial institution.

Investment Funds shall be managed and reviewed in accordance with an Investment Policy separately adopted by the trustees.

INSURANCE

It is the responsibility of the Trustees, with the assistance of the Presbytery Leader/Head of Staff, to ensure that the Presbytery is covered by adequate insurance for all operating purposes.

RECEIPT OF FUNDS

All funds received by the Presbytery should be promptly secured and accounted for. Accounting should be in accordance with designation of payor. Any designation for a purpose/mission not already part of Presbytery operations shall be approved by the Trustees. Funds should be deposited into the appropriate account. Deposit receipts should be retained with copies of checks and detail of accounts credited in the books. If donations are received from individuals, the Financial Administrator shall provide an appropriate receipt for tax purposes. Quarterly statements regarding Per Capita will be sent to all congregations to encourage timely payment of Per Capita.

DISBURSEMENT OF FUNDS

Funds will be disbursed on a regular schedule to be established by the Treasurer and Financial Administrator. All invoices submitted for payment must be accompanied by a voucher and appropriate documentation. The voucher must identify the account to be charged in accordance with the approved budget or resource designation. At the discretion of and with approval of the Treasurer, disbursements will be made by electronic payment or by check mailed to the appropriate vendor or other recipient. Disbursements of \$2,500 or more require two signatures on check or electronic payment authorization.

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Vouchers and documentation will be retained in Presbytery files as specified in the document retention policy below. Such records may be retained in hard copy or electronic medium so long as such electronic medium is automatically backed up at least daily.

Vouchers will be approved by the appropriate staff member or committee chair responsible for the budget area as well as the Treasurer. No voucher shall be signed for approval to oneself. All staff expense account vouchers must be supported by receipts, invoices or other documentation in accordance with the expense reimbursement policy. The Treasurer may approve all routine budgeted expenditures or expenditures for designated purposes such as disbursements of restricted gifts and offerings, etc. Recurring disbursements may be authorized by a standing transaction authorization for the fiscal period.

Items that will exceed budgeted amount by 10% or less must be approved by two of the following: the Treasurer, the President and Presbytery Leader/Head of Staff of the Presbytery. Expenditures that will be more than 10% in excess of budget must be approved by the Trustees either specifically or by amendment of the budget.

Staff members may be provided with a business credit card. The holder of the card will submit a voucher and receipts for each bill in a timely manner, indicating to what account the items are to be charged and providing documentation as required by the expense reimbursement policy. Cards should be cancelled immediately upon the holder's termination of employment with the Presbytery.

PAYROLL AND TAX COMPLIANCE

The Financial Administrator is responsible for processing payroll checks for employees based on salaries set and communicated by the Personnel Committee. The Presbytery will contract with a third-party payroll processing vendor for processing of payroll checks and timely filing of payroll tax returns, W-2s, 1099s, etc. Financial Administrator is responsible for compliance with Form 1099 reporting requirements and should obtain necessary tax identification numbers, etc. prior to disbursement.

DUE DILIGENCE FOR SUPPORTED ORGANIZATIONS

Organizations which receive donations and grants from the Presbytery in excess of \$2,500 per year are required to submit to the Presbytery copies of annual reports, audited financial statements if available and other documentation of the activities of the organization and the use of funds received from the Presbytery.

RECORDS RETENTION

The financial records of the Presbytery shall be retained for the period specified in the following table. Records which relate to employees must be stored in a secure manner to preserve confidentiality. When the recommended retention period has passed for such confidential records, they should be

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shredded or otherwise disposed of in a manner that does not compromise confidentiality. If retention is to be by electronic media, such electronic media must be backed up and secured appropriately.

Type of Record - Retention Period

- Annual financial reports - Indefinitely
- Financial Review committee reports - Indefinitely
- Bank statements, bank reconciliations, cancelled checks and deposit records - 6 years
- Brokerage statements - 6 years
- Budget work papers - 3 years
- Deeds and titles - Indefinitely
- Insurance policies - Indefinitely
- Interim financial reports - 3 years
- Journals and registers - 6 years
- Mortgages - Indefinitely
- Notes and leases - 6 years after termination
- Payroll related records:
 - Personnel files - 6 years after termination
 - Tax returns, W-2s, etc. - 6 years
 - Time records - 6 years
 - Vouchers and expense documentation - 6 years

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Appendix B

Ratification of Committee on Ministry and Committee on Preparation for Ministry Actions

**Presbytery of Central New Jersey
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Committee on Ministry Report**

The Committee on Ministry met on Tuesday, April 19, 2021 and recommends the following:

1. Dismiss Rev. Louis Mitchell to Pittsburgh Presbytery effective February 25, 2021.
2. Receive Rev. Thomas Sheffield as an Honorably Retired member.
3. Joyfully and with celebration, approve the request of the Rev. Cynthia Parker, and confer upon her the title of Honorably Retired effective April 5, 2021.
4. Approve Rev. Nina Reeder to labor outside the bounds of the Presbytery of Central New Jersey to serve as a Covenant Call Pastor at the Presbyterian Church of Willingboro, NJ within the bounds of the Presbytery For Southern NJ.
5. Give permission for those pastors laboring inside our bounds prior to March 1 to continue under their current contracts until those contracts expire: Rev. Donna Lepsky (Presbytery For Southern NJ), contract pastor at the Lakehurst Presbyterian Church and Rev. Eileen Lindner (Presbytery of Northeast NJ), bridge pastor at Point Pleasant Presbyterian Church.
6. Appoint Rev. Dierdre Thomson as the moderator of the First Presbyterian Church of Englishtown effective April 5, 2021.

The Committee on Ministry met on Tuesday, May 4, 2021 and recommends the following:

1. Approve Rev. Dr. John Potter to labor within the bounds to moderate the session of Titusville Presbyterian Church, if the way be clear.
2. Dismiss Rev. Ryan Irmer to the Presbytery of the Highlands of NJ, effective May 10, 2021.

The Committee on Ministry acted by e-vote between meeting and recommends the following:

1. Appoint Rev. James Klotz, moderator of the Slackwood Presbyterian Church
2. Appoint Rev. Wendi Werner, moderator of the Pierce Memorial Presbyterian Church
3. Appoint Rev. Jan Koczera moderator of the Hamilton Square Presbyterian Church.

The Committee on Ministry met on Tuesday, June 1, 2021 and recommends the following:

4. Approve the MIF for installed pastor for Brick Presbyterian Church.
5. Approve the MIF for installed associate pastor for First Presbyterian Church Red Bank Tower Hill.
6. Approve the Rev. Donald Pitches to labor in the bounds of the Presbytery of Central NJ as moderator and occasional pulpit supply at Grace Presbyterian Church, Kendall Park.
7. Approve the Rev. Casey Aldridge's membership status as a student at an academic institution effective June 15, 2021.
8. Approve the Rev. Ken Good's membership to member-at-large, effective April 30, 2021.
9. Approve the Rev. Marcus Lambright as moderator of Kingston Presbyterian Church.
10. To joyfully and with celebration, approve the request of the Reverend Kathryn Mustaro and confer upon her the title of Honorably Retired effective May 31, 2021.

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11. To joyfully and with celebration, approve the request of the Reverend Paul Rhebergen and confer upon him the title of Honorably Retired effective August 1, 2021.
12. To joyfully and with celebration, approve the request of the Reverend Doug Hughes and confer upon him the title of Honorably Retired effective August 1, 2021.

The Committee on Ministry met on Tuesday, June 16, 2021 and recommends the following:

1. Approve the Rev. Nidia Fernandez as the moderator at Iglesia Nueva Vida.
2. Approve Elder Bisi Shofu as the moderator of Christ Presbyterian Church.

The Committee on Ministry met on July 6, 2021 and recommends the following:

1. Approve the Contract and Terms between Ann Schoonover and the Session of Ewing-Covenant Presbyterian Church, effective August 1, 2021.
2. Approve the Contract and Terms of Call between the Hamilton Square Presbyterian Church and Rev. Charles "Kyle" Hay Doebler, effective September 7, 2021. COM approves Reverend Doebler's transfer of membership from Scioto Valley Presbytery to the Presbytery of Central NJ, when the way is clear. The COM affirms that the Pastor Search Committee of the Hamilton Square Presbyterian Church has complied with all EEOC requirements.
3. Approve the Contract and Terms between the Session of Pierce Memorial Presbyterian Church and Mark Terranova, for a period of one year effective immediately.
4. Approve the Contract as Interim Pastor and Terms between the Session of the Old Tennent Presbyterian Church and Rev. Jessica Dixon, effective September 8, 2021, for a period of one year. Rev. Dixon is appointed moderator of the Old Tennent Presbyterian Church. The COM affirms that the Session of the Old Tennent Presbyterian Church has complied with all EEOC requirements.

The Committee on Ministry acted by e-vote between meetings and recommends the following:

1. Approve the 90-day contract between Rev. Walter DeGunya and the West Trenton Presbyterian Church, to be reviewed in November 2021.
2. Appoint Rev. Gary Filson to serve as the session moderator of the United Presbyterian Church of Millstone.

The Committee on Ministry met on August 10, 2021 and recommends the following:

1. Appoint Rev. Eileen Lindner to serve as moderator of the Point Pleasant Presbyterian Church session and perform the sacraments until Molly Ramsey is ordained and installed.
2. Dismiss Rev. Casey Aldridge to the Presbytery of Florida, effective July 13, 2021.
3. Dismiss Rev. Jordan Goodwin to the Presbytery of Florida, effective July 13, 2021.
4. Approve the request from the Presbytery FOR Southern New Jersey that Candidate Inna Nikolyukin be permitted to labor within the bounds of the Presbytery FOR Southern New Jersey to serve on their pulpit supply list (no sacraments or moderating).

The Committee on Ministry met on August 10, 2021 and recommends the following:

1. Approve the AC commission for the installation of Rev Natalie Bell to be held on October 3, 2021 at 4 PM at the First Presbyterian Church of Matawan: Elder and Moderator Cherry Oakley, Presbytery of Central NJ, Elder Mike Meduski, FPC Hamilton Square, Elder Jerel

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Chacko, FPC Matawan, Rev. Linda Goeddel, Honorably Retired, Rev. Barbara Booth, Brick Presbyterian, Rev. Diane Ford, Lincroft Presbyterian.

2. Dissolve the pastoral relationship between Rev Justin Karmann and the First Presbyterian Church of Metuchen effective Aug. 22,2021.
3. Approve Rev Rob Louer membership status to Member-at-Large, effective September 1, 2021.

The Committee on Ministry acted by e-vote between meetings and recommends the following:

1. Approve, if the way be clear, the Ordination service and Administrative Commission for October 24th, 2021 for Mark Terranova at Trinity Presbyterian Church. The Administrative Commission members: Rev. Diane Ford (Lincroft, Moderator), Elder LeeAnn Smith (Trinity), Rev. Wendi Werner (Dayton), Rev. William Morris (Belmar), Rev. Douglas Chase (HR), Elder Hance Sitkus (Pierce Memorial), Elder Nancy Steel (Belmar), Rev. Edmund Hoener (Trinity), Rev. Linda Goeddel (HR), Rev. Byron Shafer (HR).
2. Approve the Installation service and Administrative Commission for September 26, 2021 for Rev. Hannah Lovaglio at First Presbyterian Church of Cranbury. The Administrative Commission members: Elder Cherry Oakley (Westminster Trenton, Moderator), Rev. Marcus Lambright (Trenton), Elder Jim Dixon (Yardville), Rev. Larissa Kwong-Abazia (Presbytery staff), Rev. Stephen Heinzl-Nelson (Allentown), Elder Michael Lovaglio (Cranbury), Elder Carol Wehrheim (Nassau), Elder John Kirkenir (Cranbury).
3. Approve, if the way be clear, the Ordination and Installation service and Administrative Commission for October 10, 2021 for Molly Ramsey at Point Pleasant Presbyterian Church. The Administrative Commission members: Elder Cherry Oakley (Westminster Trenton, Moderator), Rev. Janice Ammon (Princeton Theological Seminary), Rev. Melissa Martin (Hopewell), Rev. Samuel Yenn-Batah (Penn Medicin Princeton Health), Elder James McGuire (Pt. Pleasant), Elder Dan Raisch (Toms River), Elder Ellen White (Pennington).

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Committee on Preparation for Ministry Report**

On 6 May 2021, the Committee on Preparation for met and recommends the following:

- Advance inquirer Olivia Sandel to candidacy for ordination to the ministry of the Word and Sacrament. Ms. Sandel is a member of the Forked River Presbyterian Church and was enrolled as an inquirer on 4 June 2019.

On 7 June 2021, the Committee on Preparation for Ministry met and recommends the following:

- Advance Ellen White (Pennington) from inquirer to candidate status,
- Certify candidate Inna Nikolyukin (Lawrence Road) is approved to negotiate for ministerial service.