

Minutes of  
**THE PRESBYTERY OF SCIOTO VALLEY**  
**TWO HUNDRED FORTY-FOURTH STATED MEETING**

First Presbyterian Church  
211 Schmitt Drive  
Waverly, Ohio  
September 19, 2017

**GOD CALLS US THROUGH THE HOLY SPIRIT TO CONNECT WITH EACH OTHER TO PLANT,  
GROW AND NURTURE VITAL, FAITHFUL COMMUNITIES OF CHRIST FOR SERVICE AND MINISTRY.  
IN RESPONSE, WE BUILD PARTNERSHIPS,  
COMMUNICATE WITH AND SUPPORT CONGREGATIONS, LEADERS, AND INDIVIDUALS,  
AND EMBODY CHRIST'S TRANSFORMING LOVE IN THE WORLD.**

**STATED MEETING**

The Presbytery of Scioto Valley of the Presbyterian Church (U.S.A.) held its two hundred forty-fourth Stated Meeting at First Presbyterian Church, Waverly, Ohio, on Tuesday, September 19, 2017.

**I. THE PRESBYTERY IS CALLED BY THE HOLY SPIRIT**

**A. Convening the Meeting**

The meeting was called to order at 3:30 p.m. by moderator teaching elder Charlsie Ramsey and opened with a reading from Psalm 100 and with prayer.

**B. Greetings**

Host pastors Richard Hays and Charlotte O'Neil brought greetings from the congregation, session, and staff of the Waverly Church.

**C. Declaration of a Quorum and the Formation of the Roll**

The stated clerk, Richard Hays, recognized the presence of a quorum. ["The presbytery may set its own quorum, but it shall not be fewer than three teaching elders who are members of the presbytery and three ruling elder commissioners from three different congregations." (G-3.0304)] He moved that the roll be as established by the written sign-in sheets. The motion was approved. (Attachment 1)

**D. Introducing New Elder Commissioners**

New ruling elder commissioners were introduced.

**E. Seating Corresponding Members**

A motion was made to seat as corresponding members Dr. Ralph Watkins, Columbia Theological Seminary; Rev. Martha Montovani, Presbytery of Northern New York; Rafaat

Zaki, Presbytery of Grace, executive of the Synod of the Covenant; and the Rev. Martha Miller, Presbytery of Utica. The motion was approved.

#### **F. Agenda**

Stated clerk Richard Hays presented the agenda for the meeting. (Attachment 2)

#### **D. Announcement of New Business**

The stated clerk announced that there were no new items of business presented.

#### **D. Minute for Mission**

The Rev. Otto Zingg presented a minute for mission for the Peace and Global Witness Offering.

### **II. To Worship Good**

Worship was led by Ann Palmerton, Karen Chakoian, and Richard Glass. Dr. Ralph Watkins preached on Mark 1:16-20 and asked if worshipers were willing to drop their nets for the new thing that Christ is calling them to do. The musicians were organist Patricia Penrose, pianist Karen Henderson, and violinist Audrey Tysen. The offering was received for the Peace and Global Witness Offering.

### **III. To Serve Christ**

#### **A. Consent Agenda**

Stated Clerk Richard Hays presented the Consent Agenda for approval by the Presbytery.

1. Approve the minutes of the 243<sup>rd</sup> stated meeting of the Presbytery of Scioto Valley, held May 16, 2017, at the Columbus Overbrook Church.
2. Approve the minutes of the called meeting of the Presbytery of Scioto Valley, held July 18, 2017, at the Columbus Overbrook Church.
3. Approve changes in the roll of presbyters.
  - Receive:
    - Jeffrey Schooley, from the Presbytery of Washington
    - Mary Gene Boteler, from the Presbytery of Cincinnati
  - Dismiss:
    - Maurice Smith, to the Presbytery of Shenango
    - Brian Harroff, to the Presbytery of Eastern Virginia
  - Change:
    - David Faulkner from Member-at-Large to Honorably Retired
    - Gerald Gregg, remove because of death.
4. Receive the Reports of Administrative Commissions

a. Appointments

1. Moderator Charlsie Ramsey appointed Deborah Bowsher (TE, Mt. Gilead) as a member of the Administrative Commission for the Marion Forest Lawn Church.

b. Minutes

1. Minutes of Administrative Commission to Install Reverend Sarah Juist as Pastor of Hanover Presbyterian Church

The following Commission of the Presbytery of Scioto Valley convened with prayer at 2:15 p.m. on April 30, 2017, to approve the installation of Rev. Sarah Juist as Pastor for Hanover Presbyterian Church.

The following Commission Members were present:

Rev. Dr. Jeannie Harsh, Executive Presbyter, Presbytery of Scioto Valley  
Rev. Charlsie Ramsey, Vice-Moderator, Presbytery of Scioto Valley  
Lynne McLeish, Chair of Pastoral Nominating Committee, Hanover PC, Hanover, OH  
Ron McLeish, Clerk of Session, Hanover Presbyterian Church  
Jenn McKee, Ruling Elder for Worship, Hanover PC, Hanover, OH  
Doug Wills, Ruling Elder for Personnel and Stewardship, Hanover PC, Hanover, OH  
Rev. Steve Brand, Pastor, First Presbyterian Church, Newark OH

The Commission took action to invite and seat as corresponding member the following:

Rev. Kayla Fik, Ministries Coordinator, Classis Zeeland, Reformed Church in America

The commission reviewed the order of service, seating, and the logistics of the service. There was a motion and second to approve & proceed with the installation service as presented and to dismiss the commission following the benediction. The motion was unanimously approved after finding everything in order to proceed.

The commission meeting was adjourned with prayer at 2:35 p.m.

The installation was completed in the worship service that followed. The installation sermon was preached by Rev. Kayla Fik. A Community of Saints, unable to be present, charged the pastor by means of letters read aloud.

Rev. Dr. Sue Rozeboom, Assistant Professor of Liturgical Theology, Western Theological Seminary, Holland, MI  
Rev. Travis West, Professor of Hebrew and Old Testament, Western Theological Seminary, Holland, MI  
Rev. Jennifer Porter, Associate Pastor for Mission & Pastoral Care, Westminster Presbyterian Church, Grand Rapids, MI  
Rev. Chandler Stokes, Senior Pastor, Westminster Presbyterian Church, Grand Rapids, MI

Respectfully submitted,  
Rev. Charlsie Ramsey, Vice-Moderator

2. Minutes of Administrative Commission to Commission CRE Jim Snyder as Pastor of the Oak Hill Moriah and Sardis Presbyterian Churches

The following Commission of the Presbytery of Scioto Valley convened with prayer at 2:15 p.m., May 7, 2017, to approve the commissioning of Certified Ruling Elder Jim Snyder as Pastor for the Oak Hill Sardis and Moriah Presbyterian Churches.

The following Commission Members were present:

Rev. Dr. Jeannie Harsh, Executive Presbyter, Scioto Valley Presbytery.  
Rev. Charlsie Ramsey, Hon. Ret., Moderator of Scioto Valley Presbytery.  
Pastor Christine Burns, CRE Pastor of Fredricktown First Presbyterian Church.  
Pastor Ann Moody, CRE Pastor of Wilkesville First Presbyterian Church.  
Mrs. Karen Jones, Ruling Elder, Clerk of Session Moriah Presbyterian Church.  
Mrs. Anna Mae Evans, Ruling Elder, Clerk of Session Sardis Presbyterian Church.

Also participating in the service were:

Carson Hunt, CRE, Ironton  
Kae Merold, CRE Pataskala Outville  
William Evans, Sardis Church  
Karen Matthews, accompanist, Moriah Church

The commission reviewed the order of service, seating, and the logistics of the service. There was a motion and second to approve & proceed with the commissioning service as presented and to dismiss the commission following the benediction. The motion was unanimously approved after finding everything in order to proceed.

The commission meeting was adjourned with prayer at 2:35 p.m.

The commissioning was completed in the worship service that followed. The commissioning sermon was preached by CRE Christine Burns. Rev. Dr. Jeannie Harsh delivered the charge to the Pastor.

Respectfully submitted,  
Rev. Charlsie Ramsey, Vice-Moderator

3. Minutes of Commission to Install Rev. Jeffrey A. Schooley as Pastor of the First Presbyterian Church in Marysville, OH Presbytery of Scioto Valley

The following Commission of the Presbytery of Scioto Valley convened with prayer at 3.10 p.m. on August 20, 2017 to approve the installation of Rev. Jeffrey A. Schooley at the First Presbyterian Church in Marysville, OH.

The following Commission Members were present:

Mary Bishop, Elder, First Presbyterian Church, Marysville  
 Mark Crosthwaite, Elder, First Presbyterian Church, Marysville  
 Mary Dahs, Elder, Worthington Presbyterian Church, Worthington  
 Luellen Deeds, Elder, Hanover Presbyterian Church, Hanover  
 Rev. Dr. Jeannie C. Harsh, Executive Presbyter of Scioto Valley Presbytery  
 Rev. Donald J. Hilkerbaumer, Honorably Retired; Chair of Commission for  
 Church Professionals  
 Rev. Charlsie Ramsey, Moderator, Scioto Valley Presbytery

The Commission took action to invite and seat as a corresponding member  
 Rev. Benjamin P. Beres, Pastor, Huntsville Presbyterian Church (Miami Valley  
 Presbytery)

The commission reviewed the order of service, seating, and the logistics of the  
 service.

There was a motion and second to proceed with the installation service as presented  
 and to dismiss the commission following the benediction.

The motion was unanimously approved after finding everything in order to proceed.

The commission meeting was adjourned with prayer at 3:30 p.m.

The installation was completed in the worship service that followed. The installation  
 sermon was preached by Rev. Benjamin P. Beres. Rev. Dr. Jeannie C. Harsh  
 delivered the Charge to the Pastor. Mark Crosthwaite, Elder, delivered the Charge to  
 the Congregation.

Respectfully submitted,  
 Rev. Charlsie Ramsey, Moderator

5. Receive the Unaudited Financial Reports for July 31, 2017 (Attachment 3)
6. Receive the reports of actions taken by the Presbytery standing commissions pursuant  
 to the authority granted by The Book of Order, "Form of Government," chapter 3 (G-  
 3.0307), Presbytery Standing Rule G-1, and Presbytery action:
  - a. COMMISSION FOR CHURCH PROFESSIONALS
    - i. Calls
      - a) Concurred with the call of the congregation of the Newark Second Church to  
 teaching elder Todd Tracy, effective August 13, 2017.

<b>Name</b>	<b>Todd Tracy</b>	<b>Time</b>	<b>100%</b>	<b>Effective</b>	<b>August 13, 2017</b>
<b>Church</b>	<b>Newark Second</b>		<b>Position</b>	<b>Pastor</b>	
<b>Effective (Pensionable) Salary</b>			<b>Reimbursable Expenses (by voucher)</b>		
Cash Salary (Annual)		65000	Auto Expense (IRS: \$.535/mi)		0
Fair Rental Value of Manse		0	Business/professional expense		0

Housing Allowance	0	SECA Supplement (up to 50%)	0
Utility Allowance	0	Continuing Education	1,200
Deferred Compensation	0	<b>Other Allowances</b>	
SECA Supplement (<50%)	0	Moving Expenses	NA
<b>Total Effective Salary (BoP)</b>	65,000		
<b><i>This call meets AA / EEO guidelines and Presbytery minimums.</i></b>			
Full medical, pension, disability, death benefit coverage under the Board of Pensions			Yes
Paid vacation leave (in weeks)	4		
Paid continuing education leave	2	weeks	Cumulative up to 6 weeks
Authority (if temporary)			
Authority (if CRE)			
Other Terms			

ii. Covenants for Temporary Pastoral Service

- a) Concurred with the request of the session of the Circleville Church to renew a covenant for a temporary pastoral relationship as a transitional pastor with teaching elder Jeri-Lynne Bouterse for one (1) year, effective July 1, 2017.

Name	Jeri-Lynne Bouterse	Time	100%	Effective	July 1, 2017	
Church	Circleville		Position	Temporary-Transitional		
Effective (Pensionable) Salary			Reimbursable Expenses (by voucher)			
Cash Salary (Annual)	31,800	Auto Expense (IRS: \$.535/mi)		1,500		
Fair Rental Value of Manse	0	Business/professional expense		500		
Housing Allowance	30,000	SECA Supplement (up to 50%)		0		
Utility Allowance	0	Continuing Education		500		
Deferred Compensation	0	Other Allowances				
SECA Supplement (<50%)	0	Moving Expenses		NA		
Total Effective Salary (BoP)	61,800	Dental				
This call meets AA / EEO guidelines and Presbytery minimums.						
Full medical, pension, disability, death benefit coverage under the Board of Pensions					Yes	
Paid vacation leave (in weeks)		4				
Paid continuing education leave		2	weeks	Cumulative up to	NA weeks	
Authority (if temporary)	Moderate Session					
Authority (if CRE)						
Other Terms	Work one (1) day a week from home; Provide two (2) months of Board of Pensions medical benefits if session terminates contract before July 1, 2018; Renewable; Thirty (30) days’ written notice.					

- b) Concurred with the request of the session of the Newark Second Church to enter into a contract for temporary pastoral service with teaching elder Sally O. Robinson for six (6) weeks, effective June 12, 2017, for a total of \$3,000 (housing allowance).

- c) Concurred with the request of the session of the Pataskala First Church to enter into a contract for pastoral services with teaching elder Gary Brose effective July 1, 2017, at the rate of \$500 per week, IRS mileage, and up to \$1,040 in monthly health insurance premiums. The term of the contract is for two (2) months, is renewable, and has a 14-day severance notice.
- d) Concurred with the request of the session of the Pataskala Outville Church to renew the covenant for temporary service as Commissioned Pastor with ruling elder L. Kae Merold for three (3) years, effective January 1, 2018.

Name	L. Kae Merold	Time	100%	Effective	January 1, 2018	
Church	Pataskala Outville		Position	Temporary-Commissioned Pastor		
Effective (Pensionable) Salary			Reimbursable Expenses (by voucher)			
Cash Salary (Annual)	38,570	Auto Expense (IRS: \$.535/mi)		4,000		
Fair Rental Value of Manse	17,857	Business/professional expense		1,000		
Housing Allowance	0	SECA Supplement (up to 50%)		3,420		
Utility Allowance	5,500	Continuing Education		1,000		
Dntal Insurance	633	Other Allowances				
SECA Supplement (>50%)	0	Moving Expenses		NA		
Total Effective Salary (BoP)	62,560					
This call meets AA / EEO guidelines and Presbytery minimums.						
Full medical, disability, death benefit coverage under the Board of Pensions					Yes	
Paid vacation leave (in weeks)	4					
Paid continuing education leave	2	weeks	Cumulative up to	NA	weeks	
Authority (if temporary)						
Authority (if CP)	Celebrate sacraments, moderate session, perform Christian marriages.					
Other Terms	Three (3) year term, renewable; sixty (60) day notice; 11% retirement savings.					

- e) Concurred with the request of the session of the Marion Lee Street Church to enter into a covenant for a temporary pastoral relationship as stated supply pastor teaching elder Scott Schnapp for one (1) year, effective July 1, 2017. This action is pending a successful examination by the Presbytery at its September 19, 2017 meeting.

Name	Scott W Schnapp	Time	46%	Effective	July 1, 2017
Church	Marion Lee Street		Position	Temporary; Stated Supply	
Effective (Pensionable) Salary			Reimbursable Expenses (by voucher)		
Cash Salary (Annual)	7,000	Auto Expense (IRS: \$.535/mi)		500	
Fair Rental Value of Manse	0	Business/professional expense		0	
Housing Allowance	14,600	SECA Supplement (up to 50%)		0	
Utility Allowance	0	Continuing Education		450	
Deferred Compensation	0	Other Allowances			
SECA Supplement (>50%)	0	Moving Expenses		NA	
Total Effective Salary (BoP)	21,600				
This call meets AA / EEO guidelines and Presbytery minimums.					

Full medical, pension, disability, death benefit coverage under the Board of Pensions					NA
Paid vacation leave (in weeks)	4				
Paid continuing education leave	2	weeks	Cumulative up to	NA	weeks
Authority (if temporary)	Moderate session, congregation				
Authority (if CRE)					
Other Terms					

- f. Renewed the covenant for a temporary pastoral relationship as temporary pulpit supply between the session of the Homer Church and teaching elder M. Stephen Merold for one (1) year effective September 1, 2017.

Name	M. Stephen Merold	Time	%	Effective	September 1, 2017	
Church	Homer		Position	Temporary: Stated Supply		
Effective (Pensionable) Salary			Reimbursable Expenses (by voucher)			
Cash Salary per Sunday	100	Auto Expense (IRS: \$.535/mi)		yes		
Fair Rental Value of Manse	0	Business/professional expense		0		
Housing Allowance	0	SECA Supplement (up to 50%)		0		
Utility Allowance	0	Continuing Education		0		
Deferred Compensation	0	Other Allowances				
SECA Supplement (>50%)	0	Moving Expenses		NA		
Total Effective Salary (BoP)	NA					
This call meets AA / EEO guidelines and Presbytery minimums.						
Full medical, pension, disability, death benefit coverage under the Board of Pensions					Yes	
Paid vacation leave (in weeks)		NA				
Paid continuing education leave		NA	weeks	Cumulative up to	NA weeks	
Authority (if temporary)						
Authority (if CRE)						
Other Terms	Two (2) Sundays per month (three (3) in a month of five Sundays); weddings and funerals as requested (if available); baptisms during regular worship; special services as requested (at pulpit supply rate and mileage); moderate session (at presbytery rate and mileage); pastoral care as required.					

- g. Concurred with request of session of the Gallipolis First Church to enter into a covenant for a temporary pastoral relationship as stated supply with teaching elder Randy L. Terry for one (1) year, effective September 3, 2017.

Name	Randy L. Terry	Time	50%	Effective	September 3, 2017
Church	Gallipolis		Position	Temporary: Stated Supply	
Effective (Pensionable) Salary			Reimbursable Expenses (by voucher)		
Cash Salary (Annual)	0		Auto Expense (IRS: \$.535/mi)		450
Fair Rental Value of Manse	0		Business/professional expense		450
Housing Allowance	23,750		SECA Supplement (up to 50%)		0
Utility Allowance	0		Continuing Education		2,000
Deferred Compensation	0		Other Allowances		
SECA Supplement (>50%)	0		Moving Expenses		NA
Total Effective Salary (BoP)	23,750		Medical Expense		4,000



<b><i>This call meets AA / EEO guidelines and Presbytery minimums.</i></b>					
Full medical, pension, disability, death benefit coverage under the Board of Pensions					Yes
Paid vacation leave (in weeks)	4				
Paid continuing education leave	2	weeks	Cumulative up to	NA	weeks
Authority (if temporary)	Moderate Session				
Authority (if CRE)					
Other Terms	One (1) year, renewable; sixty (60) day notice; transitional ministry objectives				

iii. Dissolutions

- a) Concurred with the request of the congregation of the Waverly First Church to dissolve the call with teaching elder Richard Hays, effective September 30, 2017, and grant him the status of honorably retired.

iv. Receptions

- a) Received teaching elder Jeffrey A. Schooley from the Presbytery of Washington.
- b) Received teaching elder Mary Gene Boteler, HR, from the Presbytery of Cincinnati.

v. Dismissals

- a) Dismissed teaching elder Maurice Smith HR to the Presbytery of Shenango.
- b) Dismissed teaching elder Brian Harroff to the Presbytery of Eastern Virginia.
- c) Removed teaching elder Gerald Gregg, died August 23, 2017.

vi. Other

- a) Approved candidate Denise Stone to circulate of her dossier and to cover half of her expenses up to \$600.00 for Transitional training.
- b) Approved "Pathways to Learning and Leadership" program being offered by The Leadership Institute at Union Presbyterian Seminary in Richmond, Va., as another source of learning for certified ruling elder students.
- c) Approved teaching elder Wayne Morrison as an ordination exam reader (2019)
- d) At the request of the Board of Pensions, changed David Faulkner from Member-at-Large to Honorably Retired, effective August 1, 2017. (David has been on disability; he is pulpit supply and moderator of the Harrisonville Church.)
- e) Approved the request of the Presbytery of Maumee Valley, having found PSV candidate Ben Shaw suitable to receive a call as Temporary Pastor of the Ottawa Presbyterian Church, and his examination for ordination having been successfully sustained by vote of that Presbytery, to ordain Ben Shaw on behalf of the Presbytery of Maumee Valley and to transfer him to that Presbytery upon his ordination.
- f) Approved the request of the Presbytery of Maumee Valley, having found PSV candidate Elaina (Lainie) Marie Sipes suitable to receive a call as Temporary Associate Pastor of the Toledo Christ Presbyterian Church, and her examination for ordination having been successfully sustained by vote of that Presbytery, to ordain Lainie Sipes on behalf of the Presbytery of Maumee Valley and to transfer her to that Presbytery upon ordination.

- g) Endorsed Anne Marshall to the Evangelical Lutheran Church in America to serve as Director of Contextual and Experiential Formation at Trinity Lutheran Seminary in Bexley.

b. COMMISSION FOR PRESBYTERY OPERATIONS

- i. Ordered appraisals for Columbus Fairmoor and Shady Lane Churches on behalf of the Covenant Parish Administrative Commission.
- ii. Granted \$6,000 for 2017 and \$12,000 for 2018 for the Marion Lee St. Church mission initiative, the money to come from the current Church Development Fund, in lieu of having a policy for the use of Church Development Fund monies.
- iii. Received the 2016 audit report to be presented to the Presbytery and authorized Rick Hays to sign the management letter.
- iv. Approved the stipend for the Treasurer at \$500 per month plus reimbursement for mileage and expenses.
- v. Concurred with the request of the Covenant Parish churches to market both the Columbus Shady Lane and Fairmoor properties.
- vi. Approved the Commission acting as the seller's agent on behalf of the congregations with Bill Lucas overseeing this process.
- vii. Received the annual investment consultation from the New Covenant Funds of the Presbyterian Foundation, approved continuing the existing investment policy, and authorized the clerk to sign the policy renewal.
- viii. Approved hiring John Wyckoff as the financial assistant
- ix. Approved a statement that it saw no barriers to an individual holding more than one staff position with the Presbytery.

c. COMMISSION FOR NURTURE AND OUTREACH

- i. Approved Neighborhood Mission Grants were approved, for a total of \$7300, leaving a balance of \$275:
  - First Portsmouth - \$3000 Deacon's Food Pantry
  - Amesville-New England Parish - \$1500 for Camp Counselor stipend
  - Bremen-Bethel - \$2000 Breakfast to Go
  - St. Andrews - \$800 Vegetable patch/Hives
- ii. Approved up to \$450 from the Peacemaking fund to help offset reimbursable travel/lodging expenses related to the visit of PCUSA mission coworkers from Germany who are visiting First Athens, Nelsonville, and Logan churches in July.

d. COMMISSION FOR CONGREGATIONAL LIFE

- i. Approved that any ruling elder serving on the transitions task team and who is serving as a liaison to a PNC of a congregation is authorized to moderate session and congregation meetings for the duration of their service with that congregation.
- ii. Approved Ann Melick to moderate the Pataskala Session during the pastor's leave of absence.
- iii. Approved request the Commission for Presbytery Operations to reclassify the net proceeds of the money received from the gracious separation of the Marion First

Church from the Presbytery to create the Greater Marion Ministry Fund to be used by the Commission for Congregational Life in order to maintain a PCUSA presence in the community and to prepare for possible growth in the future.

- iv. Approved offering a twelve-month grant in the amount of \$1,000 per month from the Greater Marion Ministry Fund to partner with the Lee Street Presbyterian Church to support them in a year-long pilot project for a year of study and planning for a new direction in ministry, with the understanding that the strategy team of the commission will provide coaching to the leadership team of the church in order to present a plan for ongoing ministry, mission, and congregational development in greater Marion; and with the understanding that additional funding may be available through the Commission for Congregational Life if the congregation shows evidence of movement in the direction of the plan and the plan seems to offer benchmarks and milestones which are achievable.

NOTE: The Commission for Presbytery Operations declined to create the Greater Marion Ministry Fund but granted \$6,000 in 2017 and \$12,000 in 2018 from the Church Development Fund to enable the Marion Lee Street pilot program.

7. Synod Report

Receive the report of the Synod of the Covenant Assembly, August 4, 2017. (Attachment 4)

8. Report of the Review of Presbytery Minutes

The Synod of the Covenant reviewed the presbytery's minutes for 2016 on May 1 – May 2, 2017 at the Synod office and approved them without exception.

9. Enrollment Clerk

Appoint Dagmar Ramage as Enrollment Clerk for the meeting.

The Consent Agenda was approved on voice vote.

**Committee for Presbytery Nominations**

Committee Chairwomen Carla Mavis presented the names of Sarah Juist (TE) for an unexpired 2018 term on the Commission For Church Professionals, Natalie Alter (RE) and Allison Bauer (TE) for unexpired 2018 terms on the Commission for Congregational Life. There were no nominations from the floor and the nominees were elected on voice vote.

Ms. Mavis put the name of Sally O. Robinson to fill the unexpired 2019 term as Stated Clerk. There were no nominations from the floor. Ms. Robinson was elected by voice vote.

**IV. TO SUPPORT LEADERS**

**COMMISSION FOR CHURCH PROFESSIONALS**

Donald Hilkerbaumer reported for the Commission.

Commission member Ann Melick introduced Jeff Schooley, who is pastor of the Marysville First Church.

Stated Clerk Richard Hays presented David Faulkner for recognition of Honorably Retired. The moderator led the Presbytery in a litany of celebration.

Columbus Broad Street Church pastor Amy Miracle presented a memorial moment for the Rev Gerald Gregg who died August 23, 2017.

Commissioned pastor Liz Tietz recognized Ginny Shanda who had completed the presbytery's requirements for being a certified ruling elder. The moderator led the presbytery in a litany of recognition.

Mr. Hilkerbaumer presented the 2018 Minimum Terms of Call for adoption.

**Ministers:**

Cash and Salary Housing/Utilities – \$48,000\*

Automobile Reimbursement – IRS Rate†

Pension/Medical/Disability – 37% of Effective Salary +

Continuing Education Allowance – \$1,000

Annual Study Leave – 2 Weeks

Annual Vacation – 4 Weeks

\* This represents a 1.0% increase over the 2017 minimum.

† The IRS Rate for 2018 will be announced in December 2017

+ The Board of Pensions dues for installed pastors will be 11% pension, 1% disability, 25% medical; the medical portion has increased by 0.5%

**Commissioned Ruling Elders (CRE):** The minimum salary and housing terms for a full-time CRE is 80% of the above rate, or \$38,040.

**Certified Church Educators:** The minimum salary and housing terms for certified church educators is the same as for ministers.

**Transitional Pastors:** The minimum salary and housing terms for transitional pastors is 90% of amount of the pastor who has just left, but not less than the presbytery minimum.

**Full-time and Part-time Positions:** A full-time position constitutes a range of 40-48 hours/week. Part-time positions of any kind are pro-rated.

**Session Moderators:** The honorarium for session moderators is \$50, plus mileage (IRS rate).

**Pulpit Supply:** The honorarium for pulpit supply is \$100 for one service, or \$150 for two services, plus mileage at the IRS rate.

**Contract Pastor Service:** The contract rate for pastoral care services is \$25 an hour (including travel time) plus mileage at the IRS rate.

The motion was approved.

Commissioned Pastor Liz Tietz presented the revised Certified Ruling Elder policy for adoption. The policy was adopted on voice vote.

Ann Melick and Rebecca Tollefson presented for first reading the Healthy Boundaries policy. The policy will be voted on at the November meeting.

Todd Tracy introduced candidate Scott Schnapp to be examined for ordination as a Minister of Word and Sacrament. He presented a portion of his statement of faith. Commissioners asked questions. A motion was made and approved to arrest the examination. The presbytery voted to sustain the examination and welcomed Mr. Schnapp to the ministry.

## **V. TO SUPPORT CONGREGATIONS**

### **COMMISSION FOR CONGREGATIONAL LIFE**

Christine Burns reported for the Commission. She presented the policy for the Pastor Nominating Committee Recommending Temporary Pastor as Pastor. The policy was adopted by a standing vote. (Attachement 5)

### **ADMINISTRATIVE COMMISSION FOR THE COLUMBUS COVENANT PARISH**

Mark Shanda presented the report for the commission. On behalf of the commission he moved that the Shady Lane Church be dissolved and that the Fairmoor Church be renamed as the Covenant Parish of Fairmoor and Shady Lane. The motion was approved.

Mr. Shanda moved that the Commission be suspended for 18 months while the session works through the process. The motion was adopted.

Lee Platt moved that the presbytery express its gratitude to Mark and Ginny Shanda for all that they have done for the Presbytery in their involvement with it and wish them the best as they take up new work in Lexington KY. The motion was approved on acclamation.

### **COMMISSION FOR NUTURE AND OUTREACH**

Mary Gause reported for the commission, sharing upcoming dates and events.

There will be a pre-presbytery event at the November presbytery meeting with an on-line interview with the author of *Dreamland*, Sam Quinones.

Steve Brand presented for first reading the Child Safety Policy. The policy will be voted on at the November meeting.

### **COMMISSION FOR PRESBYTERY OPERATIONS**

Robert Gustafson reported for the Commission. On behalf of the Commission he presented the audit report of HW & Co. for 2016 to be received by the Presbytery. The motion was approved. (Attachment 6)

On behalf of the Commission, Mr. Gustafson moved that the Presbytery adopt the new presbytery bylaws. The motion was approved by the required two-thirds majority. (Attachment 7)

Mr. Gustafson presented the first reading of the 2018 Presbytery Operating Budget. The budget will be presented for adopted at the November meeting.

### **COORDINATING TEAM**

Richard Glass reported for the team. He noted that the team is looking for locations for 2018 presbytery meetings.

On behalf of the Coordinating Team Mr. Glass thanked Ginny Shanda for her years of service as moderator and chair of the coordinating team.

### **ANNOUNCEMENTS**

Charlotte O'Neil asked churches to remember the UKirk program and the campus ministry programs at Ohio University, Shawnee State, Denison, Hocking College.

The Covenant Parish thanked the presbytery for the support of the presbytery for its merger process.

The Synod of the Covenant scholarship program applications are due October 1

Steve Brand celebrated that recent joint picnic of the Licking County churches.

### **STAFF REPORT**

Dr. Jeannie Harsh introduced the presbytery's new financial assistant, John Wyckoff.

Dr. Harsh introduced Waverly Church clerk of session Elaine Zingg who represented the congregation to celebrate the congregational ministry of Richard Hays at the Waverly Church on the occasion of his retirement from the congregation and from the presbytery.

On behalf of the Presbytery, Dr. Harsh, Moderator Ramsey, and Commission for Presbytery Operations chair Robert Gustafson presented Mr. Hays with gifts to celebrate his ministry and then led the presbytery in a litany of retirement.

## ENROLLMENT REPORT

## ADJOURNMENT

On motion the meeting was adjourned with prayer by the moderator at 6:20 p.m.

Respectfully submitted,

A handwritten signature in dark ink, reading "Richard S. Hays". The signature is written in a cursive style with a large, stylized "R" and "H".

Richard S. Hays  
Stated Clerk

### Attachments (Permanent Record)

1. Roll – September 19, 2017
2. Agenda – September 19, 2017
3. July 31, 2017 Unaudited Financial and Per Capita and Mission Giving Reports
4. Synod of the Covenant Report – August 4, 2017
5. Audit Report for 2016
6. Policy for Pastor Nominating Committees Recommending Temporary Pastor as Pastor
7. New Bylaws

Attachment 1

Roll – September 19, 2017



## Attachment 2

Agenda – September 19, 2017

### **The Presbytery of Scioto Valley**

Two Hundred Forty-fourth Stated Meeting

First Presbyterian Church – 211 Schmitt Drive, Waverly, Ohio 45690

3:30 p.m. + Tuesday, September 19, 2017

Moderator: Teaching Elder Charlsie Ramsey – Vice Moderator: Ruling Elder James Boggs

**GOD CALLS US THROUGH THE HOLY SPIRIT TO CONNECT WITH EACH OTHER TO PLANT, GROW, AND NURTURE VITAL FAITHFUL COMMUNITIES OF CHRIST FOR SERVICE AND MINISTRY.**

**IN RESPONSE, WE BUILD PARTNERSHIPS, COMMUNICATE WITH AND SUPPORT CONGREGATIONS, LEADERS, AND INDIVIDUALS, AND EMBODY CHRIST'S TRANSFORMING LOVE IN THE WORLD.**

The **Commissioner Handbook** is available online at [www.psvonline.org](http://www.psvonline.org)  
“**Supplemental Reports**” refers to papers available the day of the meeting in the Registration Area

**NEW BUSINESS** items are to be presented to the Stated Clerk prior to convening the meeting.

**The Presbytery's Westside Urban Ministry (WUM) program will be collecting coats for kids at the September 19 Presbytery Meeting in Waverly. Gently-used or new coats, hats and mittens for elementary through high schoolers will be warmly received. For more information, contact Patti Nussle, 614-209-5600.**

### **1:30 – 3:00 P.M. PRE-PRESBYTERY WORSHIP EVENT**

The Reverend Dr. Ralph Watkins, Associate Professor of Evangelism and Church Growth at Columbia Theological Seminary in Atlanta, Georgia, will be leading a pre-presbytery event about using multi-media approaches in worship.

### **I. THE PRESBYTERY IS CALLED BY THE HOLY SPIRIT – 3:30 P.M.**

- A. Convening the Meeting – Charlsie Ramsey
- B. Greetings from Host Pastors – Richard Hays and Charlotte O'Neil
- C. Declaration of a Quorum and Formation of the Roll – Richard Hays
- D. Introduction of New Commissioners, Seating of Corresponding Members
- E. Announcement of New Business (Please present new business to the stated clerk before the meeting. Items will be discussed after the scheduled agenda items.)
- F. Adoption of the Meeting Agenda
- G. Minute for Mission: *Peace and Global Witness Offering* –Kathi Bubb

### **II. TO WORSHIP GOD**

Dr. Ralph C. Watkins, Associate Professor of Evangelism and Church Growth, Columbia Theological Seminary, Decatur, GA, will be the preacher. The Peace and Global Witness Offering will be received. Worship will conclude with the Passing of the Peace.

### III. TO SERVE CHRIST

- A. Consent Agenda ..... **Commissioner Handbook Part A**  
(The Consent Agenda contains items that the Stated Clerk and Commission chairs think may be adopted without debate. Any presbyter may request that an item in the Consent Agenda motion be removed for separate discussion and action. Removed items will be scheduled during the responsible Commission or Committee's reporting time or at the end of the meeting.)
- B. Committee for Presbytery Nominations – Carla Mavis..... **Handbook Part G**

### IV. TO SUPPORT LEADERS

- A. Commission for Church Professionals – Don Hilkerbaumer ..... **Handbook Part C**
  - a. New Pastor Welcome: Jeff Schooley
  - b. Retirement Recognition: David Faulkner
  - c. Memorial Moment: Gerald Gregg (1930-2017)
  - d. Certified Ruling Elder Recognition: Ginny Shanda
  - e. ACTION: Adopt 2018 Minimum Terms of Call
  - f. ACTION: Second Reading: Commissioned Ruling Elder Policy
  - g. First Reading: Healthy Boundaries Policy
  - h. Examination for Ordination – Scott Schnapp  
“The presbytery may examine the candidate as to his or her Christian faith and his or her views in theology, the Bible, the Sacraments, and the government of this Church. (CPM Handbook, 2009).

### V. TO SUPPORT CONGREGATIONS

- A. Commission for Congregational Life – Christine Burns ..... **Handbook Part B**
  - a. ACTION: Second Reading: Temporary Pastor to Installed Pastor Policy
- B. Administrative Commission for the Covenant Parish – Mark Shanda...**Handbook Part K**
- C. Commission for Nurture and Outreach – Mary Gause .....**Handbook Part E**
  - a. Announcements
  - b. First Reading: Child Safety Policy

### VI. TO BUILD PARTNERSHIPS

- A. Commission for Presbytery Operations – Robert Gustafson ..... **Handbook Part D**
  - a. ACTION: Receive the 2016 Audit Report
  - b. ACTION: Adopt new Presbytery of Scioto Valley Bylaws
  - c. First Reading: 2018 Budget
- B. New Business (if any)

### VII. TO EMBODY CHRIST'S LOVE

- A. Coordinating Team – Richard Glass
- B. Announcements, Invitations, Joys, and Concerns for the Community
- C. Recognizing the Retirement of Stated Clerk Richard Hays – Jeannie Harsh
- D. Closing Prayer and Benediction

**6:30 – 8:30 p.m. – Dinner and Retirement Celebration – Glenn Activity Center, Bristol Village.** (Turn left at the stop sign at the end of Schmitt Dr. and then right at the Bristol Village entrance.)

Next Presbytery Meeting

3:30 p.m. – November 28, 2017 --- Columbus Boulevard Presbyterian Church

The Coordinating Team is seeking invitations for hosting Presbytery meetings during 2018.

The scheduled dates are Tuesdays February 20, May 20, September 18, November 27.

Pre-Presbytery activities may be 12:30 – 3:00 p.m.; Meeting time is 3:30 – 7:30 p.m.

If interested, please contact [statedclerk@psvonline.org](mailto:statedclerk@psvonline.org)

### Attachment 3

#### July 31, 2017 Unaudited Financial Reports

Consolidated Balance Sheet

Detailed Balance Sheet

Consolidated Fund Activity Report

Operating Fund Treasurer's Report

Congregational Mission and Per Capita Giving Report

Consolidated Balance Sheet Information  
In Whole Dollars (unaudited)

	Period Ending 07/31/17	Period Ending 07/31/16	Calendar Year 12/31/16	Calendar Year 12/31/15
Cash	\$ 376,301	\$ 543,672	\$ 487,910	\$ 196,078
Investments:				
Church Development Funds	1,192,973	1,110,608	1,136,388	1,063,776
Reserve Investments	321,956	300,122	307,088	287,259
Total Investments-New Covenant Funds	1,514,928	1,410,730	1,443,476	1,351,035
Accounts & Notes Receivable	29,134	31,472	74,467	87,174
Prepaid Expenses	3,857	3,076	3,266	5,025
Fixed Assets:				
Mortgaged Properties:				
Concord-Land on Harriott Road	432,410	432,410	432,410	432,410
Concord-Home Rd. interim location	206,595	206,594	206,595	206,594
Total Mortgaged Properties	639,004	639,004	639,004	639,004
Properties To Be Deeded:				
New Albany-Land on Johnstown Rd.	484,152	484,152	484,152	484,152
Dublin-Land on Dublinshire Drive	314,309	314,309	314,309	314,309
Korean PC-Land on Old State Road	-	-	-	-
Northside Fellowship PC-Land on Freeman Rd.	-	-	-	-
Prince of Peace PC-Land on Diley Rd.	102,156	102,156	102,156	102,156
Total Properties To Be Deeded	900,617	900,617	900,617	900,617
Other	77,992	347,733	71,945	349,175
Total Fixed Assets	1,617,613	1,887,354	1,611,566	1,888,796
Other Assets	2,452	2,452	2,452	2,452
Total Assets	<u>\$ 3,544,286</u>	<u>\$ 3,878,756</u>	<u>\$ 3,623,137</u>	<u>\$ 3,530,560</u>
Liabilities:				
Accounts Payable	\$ 14,837	\$ 35,552	\$ 132,515	\$ 125,938
Notes Payable	244,153	267,090	257,429	280,434
Other Liabilities	2,331	3,146	3,216	2,454
Total Liabilities	261,321	305,788	393,160	408,826
Fund Balances	3,291,059	3,121,734	3,121,734	3,306,990
Surplus [Deficit]	(8,094)	451,234	108,243	(185,256)
Total Liabilities & Net Worth	<u>\$ 3,544,286</u>	<u>\$ 3,878,756</u>	<u>\$ 3,623,137</u>	<u>\$ 3,530,560</u>

**Presbytery of Scioto Valley - Columbus OH**  
**Balance Sheet as of July 31, 2017**

**Tuesday, August 22, 2017**

**Page 1 of 5**

Account #	Account Name	YTD Balance
1.1.0002	Chase Checking	198,227.23
1.1.0003	Chase Funds Checking	18,986.76
1.1.0004	Chase Savings	8,772.53
1.1.0006	Mission Market Fund Note	150,314.67
	<b>Cash</b>	<b>\$376,301.19</b>
1.2.0001	SEI Private Trust - 534652A	0.00
1.2.0002	SEI Private Trust - 534652A Value Adj	0.00
1.2.0003	SEI Private Trust - Church Development	0.00
1.2.0004	SEI Private Trust - Church Dev - Value Adj	0.00
1.2.0005	New Covenant-Church Dev	1,100,891.50
1.2.0006	New Covenant-Church Dev-Mkt Value Adj	92,081.21
1.2.0007	SEI Private Trust - 534652B	0.00
1.2.0008	SEI Private Trust - 534652B Value Adj	0.00
1.2.0013	SEI Private Trust - 534652C	0.00
1.2.0014	SEI Private Trust - 534652C Value Adj	0.00
	<b>Church Development Funds</b>	<b>\$1,192,972.71</b>
1.3.0003	SEI Private Trust - 510627C	0.00
1.3.0004	SEI Private Trust - 510627C - Value Adj	0.00
1.3.0005	New Covenant-Oper Fund Reserve	298,084.24
1.3.0006	New Covenant-Oper Fund Reserve-Value Adj	23,871.53
1.3.0013	SEI Private Trust - 510627A	0.00
1.3.0014	SEI Private Trust - 510627A - Value Adj	0.00
	<b>Income Funds</b>	<b>\$321,955.77</b>
	<b>Total Investments</b>	<b>\$1,514,928.48</b>
1.1.0010	A/R - Presbytery	0.00
1.1.0015	A/R - Church Development	0.00
1.2.0015	A/R Dublin	0.00
1.2.0017	Notes Rec. - Presbyterian	29,134.04
	<b>Accounts &amp; Notes Receivable</b>	<b>\$29,134.04</b>
1.1.0020	Prepaid Exp - PY Office	3,052.38
1.1.0021	Prepaid Exp - PY Computer	0.00
1.1.0022	Prepaid Ins - PYO	(695.69)
1.1.0023	Prepaid Exp - PYO Office Rent	1,500.00
	<b>Prepaid Expenses</b>	<b>\$3,856.69</b>

**Presbytery of Scioto Valley - Columbus OH**  
**Balance Sheet as of July 31, 2017**

**Tuesday, August 22, 2017**

**Page 2 of 5**

Account #	Account Name	YTD Balance
1.4.0004	PY Property - Equip & Furn	50,410.05
1.4.0005	PY Acc. Depr. - Equip & Furn	(49,715.05)
1.4.0010	PY Property - Computer Equip	41,800.58
1.4.0011	PY Acc. Depr. - Computer Equip	(36,929.06)
1.4.0016	PY Property - Eastlawn	175.00
1.4.0020	RC Property - Equip & Furn	2,907.31
1.4.0021	RC Acc. Depr. - Equip & Furn	(2,907.31)
	<b>Furniture &amp; Equipment</b>	<b>\$5,741.52</b>
1.2.0020	Property - Diley Road (Prince)	102,155.62
1.2.0022	Property - Dublin	314,309.26
1.2.0024	Property - Northside	0.00
1.2.0027	Property - Home Road	206,594.50
1.2.0029	Property - Harriott Road	432,409.94
1.2.0031	Property - Johnstown Road	484,151.72
1.4.0052	Longstreth	69,850.00
	<b>Property</b>	<b>\$1,609,471.04</b>
1.4.0060	Leasehold Improvements	2,400.66
1.4.0061	Acc. Amort. - Leasehold Improvements	0.00
	<b>Leasehold Improvements</b>	<b>\$2,400.66</b>
1.2.0032	Property Held for Resale - Calvin	0.00
	<b>Land &amp; Equipment Available for Sale</b>	<b>\$0.00</b>
	<b>Total Fixed Assets:</b>	<b>\$1,617,613.22</b>
1.1.0024	Dep. Workers Comp	0.00
1.1.0025	Sec. Dep. - PYO Office Rent	2,452.38
	<b>Other Assets</b>	<b>\$2,452.38</b>
1.1.0030	Mission Yearbooks	0.00
1.1.0031	Book of Order	0.00
1.1.0032	Calendars	0.00
1.1.0033	Book of Confession	0.00
	<b>Total Assets</b>	<b>\$3,544,286.00</b>
<b>Liabilities</b>		
2.0.0000	Accounts Payable/Vendors	(8,955.32)
2.1.0000	Harbor View Presbyterian Church 2	0.00
2.1.0001	Operating A/P	0.00
2.1.0005	Desig. - A/P Misc	0.00

**Presbytery of Scioto Valley - Columbus OH**  
**Balance Sheet as of July 31, 2017**

**Tuesday, August 22, 2017**

**Page 3 of 5**

Account #	Account Name	YTD Balance
2.1.0010	A/P -GA Basic Mission	2,142.65
2.1.0011	A/P - GA Sp. Offering	3,693.91
2.1.0012	A/P - GA Directed Giving	(67.00)
2.1.0013	A/P - GA Ex. Commit Giving	167.00
2.1.0014	A/P - GA Peacemaking	0.00
2.1.0015	A/P - GA Per Ca pita	13,018.05
2.1.0016	A/P GA Disaster Relief	250.00
2.1.0017	A/P - SY Basic Mission	(1,064.11)
2.1.0018	A/P - SY Directed Giving	0.00
2.1.0019	A/P - SY Ex. Commit. Giving	0.00
2.1.0020	A/P - SY Peacemaking	0.00
2.1.0021	A/P - SY Per Capita	5,651.43
2.1.0022	T/P - Workers Comp	0.00
2.1.0080	Jeannie Harsh	0.00
2.1.0083	Presbyterian Church USA	0.00
2.1.1000	The PC(USA) Store 2	0.00
2.2.0005	Church Dev. Fund A/P	0.00
	<b>Accounts Payable</b>	<b>\$14,836.61</b>
2.1.0002	Loan - New Albany	0.00
2.1.0025	Capital Lease Payable	0.00
2.2.0019	Mortgage - Home Road	0.00
2.2.0020	Mortgage - Home Rd 2	95,341.99
2.2.0021	Mortgage - Harriott Road	148,811.41
	<b>Notes Payable</b>	<b>\$244,153.40</b>
2.1.0030	A/P - GA Directed Giving - Long Term	0.00
2.1.0031	Stf.C.Ed.Acc. - GHC Admin	0.00
2.1.0033	Honor. Acc. - Moderator	0.00
2.1.0035	Def.Rev. - Per Capita	0.00
2.1.0036	Def. Rev. - Events	0.00
2.1.0040	A.A. Com/CPM Training	0.00
2.1.0042	A.A. BOP	0.00
2.1.0044	A.A. Mission Trip	0.00
2.1.0046	A.A. Labrinth	575.00
2.1.0048	A.A. Presbyterian Calendars	0.00
2.1.0049	A.A. Book of Orders	0.00



**Presbytery of Scioto Valley - Columbus OH**  
**Balance Sheet as of July 31, 2017**

**Tuesday, August 22, 2017**

**Page 4 of 5**

Account #	Account Name	YTD Balance
2.1.0050	A.A. Mission Yearbook	0.00
2.1.0051	A.A. Book of Confessions	0.00
2.1.0054	A.A.SDOP	1,755.88
2.2.0012	T/P - Real Estate - Harriott	0.00
	<b>Other Liabilities</b>	<b>\$2,330.88</b>
2.1.0043	Deferred Comp	0.00
	<b>Total Liabilities</b>	<b>\$261,320.89</b>

***Fund Balance***

***Commission for Nurture and Outreach Funds***

3.1.1000	Peacemaking Fund Balance (R)	7,359.01
3.1.1010	JFW Fund Balance (R)	0.00
3.1.1020	Cents-Ability Fund Balance (R)	0.00
3.1.1025	Greenfield Mission Fund Balance (R)	5,200.00
3.1.1030	Cong. Session Endorsed Mission Fund (D)	11,075.00
3.1.1040	Sudan Mission Fund Balance (R)	12,384.40
3.1.1050	Pahk II Fund Balance (R)	0.00
3.1.1650	Flood Relief Grant Fund Balance	0.00
3.1.2000	Outdoor Ministries Fund Balance (D)	39,035.41
3.1.2005	Springfest Fund Balance (D)	6,783.03
3.1.2010	Hanging Rock Fund Balance (D)	935.59
3.1.2015	Westside Urban Ministry Fund Balance (R)	3,898.31
3.1.2200	Youth Triennium Fund Balance (D)	2,004.00
3.1.3000	Resource Center Fund Balance (R)	0.00
3.1.4000	Higher Education Fund Balance (R)	5,443.64
	<b>Total Commission Nurture and Outreach</b>	<b>\$94,118.39</b>

***Commission for Congregational Life Funds***

3.1.4502	NCD Fund Balance (D)	55,603.76
3.1.4503	Grace Community Fellowship (D)	2,596.93
3.2.4500	Church Dev Fund Balance (D)	2,858,600.75
3.2.4510	Cong. Fund Balance (R)	18,069.13
3.2.4520	Building Fund Balance (R)	46,164.03
	<b>Total Commission for Congregational Life</b>	<b>\$2,981,034.60</b>

***Commission for Church Professional Funds***

3.1.4100	Scholarships For CRE Class (D)	560.00
3.1.5400	Ch. Prof. Retreat Fund Balance (R)	2,500.00

**Presbytery of Scioto Valley - Columbus OH**  
**Balance Sheet as of July 31, 2017**

**Tuesday, August 22, 2017**

**Page 5 of 5**

Account #	Account Name	YTD Balance
3.1.5800	Pastor's Emergency Fund Balance (R)	10,668.21
	<b>Total Commission for Church Professionals</b>	<b>\$13,728.21</b>
	<i>Commission for Presbytery Operations Funds</i>	
3.1.0000	Operating Fund Balance	152,292.62
3.3.0000	Investment Fund Balance	41,791.29
	<b>Total Commission for Presbytery Operations</b>	<b>\$194,083.91</b>
	<b>Total</b>	<b>\$3,282,965.11</b>
	<b>Total Fund Balance</b>	<b>\$3,282,965.11</b>
	<b>Total Liabilities and Fund Balance</b>	<b><u>\$3,544,286.00</u></b>

**Presbytery of Scioto Valley - Columbus OH**  
**Consolidated Fund Activity Report as of 07/31/2017**

Thursday, August 24, 2017

Page 1 of 1

Account #	Account Name	Beg Balance	Receipts	Disbursements	Transfers/JE's	End Balance
3.1.1000	Peacemaking Fund Balance (R)	13,130.00	229.01	6,000.00	0.00	7,359.01
3.1.1010	JFW Fund Balance (R)	0.00	0.00	0.00	0.00	0.00
3.1.1020	Cents-Ability Fund Balance (R)	0.00	0.00	0.00	0.00	0.00
3.1.1025	Greenfield Mission Fund Balance (R)	5,200.00	0.00	0.00	0.00	5,200.00
3.1.1030	Cong. Session Endorsed Mission Fund (D)	11,075.00	3,500.00	3,500.00	0.00	11,075.00
3.1.1040	Sudan Mission Fund Balance (R)	12,384.40	0.00	0.00	0.00	12,384.40
3.1.1050	Pahk II Fund Balance (R)	0.00	0.00	0.00	0.00	0.00
3.1.1650	Flood Relief Grant Fund Balance	2,800.00	2,056.00	4,856.00	0.00	0.00
3.1.2000	Outdoor Ministries Fund Balance (D)	39,035.41	0.00	0.00	0.00	39,035.41
3.1.2005	Springfest Fund Balance (D)	6,783.03	0.00	0.00	0.00	6,783.03
3.1.2010	Hanging Rock Fund Balance (D)	1,271.57	0.00	335.98	0.00	935.59
3.1.2015	Westside Urban Ministry Fund Balance (R)	3,980.28	200.00	281.97	0.00	3,898.31
3.1.2200	Youth Triennium Fund Balance (D)	1,002.00	1,002.00	0.00	0.00	2,004.00
3.1.3000	Resource Center Fund Balance (R)	0.00	0.00	0.00	0.00	0.00
3.1.4000	Higher Education Fund Balance (R)	714.23	4,729.41	0.00	0.00	5,443.64
3.1.4502	NCD Fund Balance (D)	61,603.76	0.00	6,000.00	0.00	55,603.76
3.1.4503	Grace Community Fellowship (D)	13,363.02	0.00	10,766.09	0.00	2,596.93
3.2.4500	Church Dev Fund Balance (D)	2,793,239.87	30,059.16	(35,301.72)	0.00	2,858,600.75
3.2.4510	Cong. Fund Balance (R)	17,088.96	147.15	(833.02)	0.00	18,069.13
3.2.4520	Building Fund Balance (R)	43,659.85	375.96	(2,128.22)	0.00	46,164.03
3.1.4100	Scholarships For CRE Class (D)	560.00	0.00	0.00	0.00	560.00
3.1.5400	Ch. Prof. Retreat Fund Balance (R)	0.00	2,500.00	0.00	0.00	2,500.00
3.1.5800	Pastor's Emergency Fund Balance (R)	9,483.32	1,184.89	0.00	0.00	10,668.21
3.1.0000	Operating Fund Balance	164,190.42	377,082.01	388,979.81	0.00	152,292.62
3.3.0000	Investment Fund Balance	29,412.77	2,623.71	(9,754.81)	0.00	41,791.29
<b>Total</b>		<b><u>\$3,229,977.89</u></b>	<b><u>\$425,689.30</u></b>	<b><u>\$372,702.08</u></b>	<b><u>\$0.00</u></b>	<b><u>\$3,282,965.11</u></b>

**Presbytery of Scioto Valley - Columbus OH**  
**Treasurer's Report as of July 2017 for Operating Fund**

Thursday, August 24, 2017

Page 1 of 6

Account #	Account Name	Annual Budget	YTD Balance	Annual Budget Remaining
<b>Income</b>				
<b>Per Capita and Mission Income</b>				
4.1.0005	Basic Mission - Presbytery	150,000.00	78,848.70	71,151.30
4.1.0007	Basic Mission - Directed Givin		0.00	
4.1.0010	Per Capita - Presbytery	291,667.00	178,595.31*	113,071.69
4.1.0011	Per Capita - GA	99,714.00	60,212.33*	39,501.67
4.1.0012	Per Capita - Synod	43,229.00	25,999.80*	17,229.20
4.1.0014	Recaptured Per Capita from Separated Churches	18,784.00	0.00	18,784.00
4.1.0015	Basic Mission - Presby. Women	3,000.00	1,407.18	1,592.82
<b>Total Per Capita and Mission Income</b>		<b>\$606,394.00</b>	<b>\$345,063.32</b>	<b>\$261,330.68</b>
<b>Nuture and Outreach Activity Income</b>				
4.1.0043	Nurture and Outreach Event Fees		665.00	
4.1.0044	PIE Event Income	1,200.00	859.94*	340.06
4.1.0045	Youth Winter Retreat Income	9,000.00	10,860.00*	(1,860.00)
4.1.0046	Youth Fall Rally Income		0.00	
4.1.0047	Spring Fest Income		0.00	
4.1.0048	Older Adult Ministry Income	1,000.00	157.00	843.00
4.1.0050	Montreat Youth Retreat		0.00	
4.1.0051	Campus Ministry Income		0.00	
4.1.0052	Youth Triennium Income-Operating		0.00	
4.1.0060	Mission Work Trip Income	8,000.00	3,356.00	4,644.00
4.9.0044	PIE Event Transfers	1,000.00	0.00	1,000.00
4.9.0045	Youth Winter Retreat Transfers	12,000.00	0.00	12,000.00
4.9.0046	Youth Fall Rally Transfers		0.00	
4.9.0048	Older Adult Ministry Transfers		0.00	
4.9.0051	Campus Ministry Transfers		0.00	
4.9.0052	Youth Triennium Fund Transfers		0.00	
4.9.0060	Cong Endorsed Mission Fund Transfer	14,000.00	0.00	14,000.00
<b>Total Nurture and Outreach Activity Income</b>		<b>\$46,200.00</b>	<b>\$15,897.94</b>	<b>\$30,302.06</b>
<b>Congregational Life</b>				
4.1.0049	New Beginnings Income		0.00	
4.1.0056	PCUSA New Worshipping Comm. Grant		0.00	
4.9.0049	New Beginnings Transfers		0.00	
4.9.0057	New Church Development Transfers	36,000.00	6,000.00	30,000.00
<b>Total Congregational Life</b>		<b>\$36,000.00</b>	<b>\$6,000.00</b>	<b>\$30,000.00</b>

**Presbytery of Scioto Valley - Columbus OH**  
**Treasurer's Report as of July 2017 for Operating Fund**

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Account #	Account Name	Annual Budget	YTD Balance	Annual Budget Remaining
<b>Church Professional Income</b>				
4.1.0042	Church Professionals Event Fees	8,000.00	0.00	8,000.00
4.1.0053	Healthy Boundaries Event Fees	400.00	0.00	400.00
4.1.0054	CRE Training Fees	1,000.00	0.00	1,000.00
4.1.0055	Alternative Clinical Experience Fees		0.00	
	<b>Total Church Professional Income</b>	<b>\$9,400.00</b>	<b>\$0.00</b>	<b>\$9,400.00</b>
<b>Coordinating Team Income</b>				
4.9.0059	Admin Commission Tfrs from Ch Dev Fund	1,000.00	0.00	1,000.00
	<b>Total Coordinating Team Income</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>
<b>Presbytery Operations Activity Income</b>				
4.1.0061	Presbytery Operations Event Fees		0.00	
	<b>Total Presbytery Operations Activity Income</b>		<b>\$0.00</b>	
<b>Miscellaneous Income</b>				
4.1.0025	Church Development Investment Alloc		0.00	
4.1.0027	Interest Revenue - Checking	650.00	361.03	288.97
4.1.0030	Operating A/R Interest Revenue		0.00	
4.1.0035	Misc Revenue	500.00	75.00	425.00
4.1.0037	Rental Income	11,000.00	5,611.14	5,388.86
4.1.0039	Donated Exp Revenue	500.00	292.58	207.42
4.1.0062	Print & Media Resources Inc	3,600.00	3,781.00*	(181.00)
4.1.0098	Net Cash to Accrual Income		0.00	
4.1.0099	Transfers from Reserves	20,667.00	0.00	20,667.00
4.9.0062	Print & Media Resources Transfers		0.00	
	<b>Total Miscellaneous Income</b>	<b>\$36,917.00</b>	<b>\$10,120.75</b>	<b>\$26,796.25</b>
	<b>Total Income</b>	<b>\$735,911.00</b>	<b>\$377,082.01</b>	<b>\$358,828.99</b>
<b>Expenses</b>				
<b>Commission for Nurture and Outreach</b>				
5.1.1002	Pres Sponsored Mission Trip		0.00	
5.1.1004	Session Endorsed Mission Grant	10,000.00	7,300.00*	2,700.00
5.1.1006	Global Mission Projects		0.00	
	<b>Total Mission Outreach</b>	<b>\$10,000.00</b>	<b>\$7,300.00*</b>	<b>\$2,700.00</b>
5.1.2005	CN Events/Resources		1,046.93	
5.1.2006	Springfest Event		0.00	
5.1.2007	PIE Event Expense	2,200.00	1,127.94	1,072.06

Presbytery of Scioto Valley - Columbus OH  
Treasurer's Report as of July 2017 for Operating Fund

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Account #	Account Name	Annual Budget	YTD Balance	Annual Budget Remaining
5.1.2008	Youth Winter Retreats	20,000.00	19,593.96*	406.04
5.1.2009	Youth Fall Rally		0.00	
5.1.2010	Older Adult Events Expense		124.12	
5.1.2011	Mission Work Trip Expenses	9,000.00	0.00	9,000.00
5.1.2012	Montreat Youth Conference		0.00	
5.1.2020	Older Adult Ministry	1,000.00	344.76	655.24
	<b>Total CE Events</b>	<b>\$32,200.00</b>	<b>\$22,237.71*</b>	<b>\$9,962.29</b>
5.1.1500	Commission for Nurture and Outreach Meeting	1,000.00	0.00	1,000.00
	<b>Total CNO Meeting</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>
5.1.2202	Youth Triennium Accrual Exp	2,000.00	1,002.00	998.00
	<b>Total Youth Triennium</b>	<b>\$2,000.00</b>	<b>\$1,002.00</b>	<b>\$998.00</b>
5.1.3015	Print & Media Resources Exp	10,000.00	4,595.31	5,404.69
5.1.3020	RC Operating Expenses		0.00	
	<b>Total Resource Center</b>	<b>\$10,000.00</b>	<b>\$4,595.31</b>	<b>\$5,404.69</b>
5.1.4005	Campus Ministry	5,000.00	0.00	5,000.00
	<b>Total Campus Ministry</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>
5.1.3500	New Growth and Development		0.00	
	<b>Total New Growth and Development</b>		<b>\$0.00</b>	
	<b>Total Commission for Nurture and Outreach</b>	<b>\$60,200.00</b>	<b>\$35,135.02*</b>	<b>\$25,064.98</b>
<b>Commission for Congregational Life</b>				
5.1.4200	CCL Committee/Visitation Expenses	1,500.00	138.41	1,361.59
	<b>Total CCL Miscellaneous Committee Expenses</b>	<b>\$1,500.00</b>	<b>\$138.41</b>	<b>\$1,361.59</b>
5.1.4700	New Beginnings		0.00	
5.1.4702	Demographic Studies	6,000.00	4,198.00*	1,802.00
5.1.4704	Special Transition Support/Consultants		0.00	
	<b>Total Transition</b>	<b>\$6,000.00</b>	<b>\$4,198.00*</b>	<b>\$1,802.00</b>
5.1.4300	Relationship Development		0.00	
	<b>Total Relationship Development</b>		<b>\$0.00</b>	
5.1.4500	New Worshipping Communities	30,000.00	0.00	30,000.00
5.1.4560	Marion Lee Street Expense		1,000.00	
	<b>Total New Church Development</b>	<b>\$30,000.00</b>	<b>\$1,000.00</b>	<b>\$29,000.00</b>
5.1.4900	MAST/Consultants		0.00	
5.1.4902	Training/Workshops		0.00	

**Presbytery of Scioto Valley - Columbus OH**  
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Account #	Account Name	Annual Budget	YTD Balance	Annual Budget Remaining
5.1.4904	Congregational Support	5,000.00	0.00	5,000.00
	<b>Total Church Health</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>
	<b>Total Commission for Congregational Life</b>	<b>\$42,500.00</b>	<b>\$5,336.41</b>	<b>\$37,163.59</b>
<i>Commission for Church Professionals</i>				
5.1.5002	Church Professionals Meeting	1,000.00	329.82	670.18
5.1.5202	Inquirer/Candidates	18,000.00	2,225.00	15,775.00
5.1.5204	Commissioned Ruling Elders	5,000.00	0.00	5,000.00
5.1.5402	Committee on Ministry Workshop		0.00	
5.1.5404	Church Professionals Retreat	10,000.00	0.00	10,000.00
5.1.5602	COM - Background Checks	2,000.00	345.00	1,655.00
5.1.5604	Pastors Programming		0.00	
5.1.5802	Health Boundaries Training	4,000.00	1,640.84	2,359.16
5.1.5804	Bereavement Exp		0.00	
5.1.5806	Pastoral Support	8,000.00	0.00	8,000.00
	<b>Total Commission for Church Professionals</b>	<b>\$48,000.00</b>	<b>\$4,540.66</b>	<b>\$43,459.34</b>
<i>Coordinating Team</i>				
5.1.6001	Moderator Meeting Expenses	2,000.00	1,585.28*	414.72
5.1.6002	Bills & Overtures Meeting Exp	200.00	0.00	200.00
5.1.6003	Representation Committee Mtg	200.00	0.00	200.00
5.1.6004	Judicial Process Mtg Exp	1,000.00	0.00	1,000.00
5.1.6005	Administrative Commissions Exp	1,000.00	0.00	1,000.00
5.1.6006	Nominating Mtg Exp	300.00	88.97	211.03
5.1.6007	GA Travel		0.00	
5.1.6008	Presbytery Meeting Expenses	6,000.00	7,019.93*	(1,019.93)
5.1.6010	CT Meeting Expense	1,200.00	522.69	677.31
5.1.6012	Leadership Meeting Expense		0.00	
	<b>Total Coordinating Team</b>	<b>\$11,900.00</b>	<b>\$9,216.87*</b>	<b>\$2,683.13</b>
<i>Commission for Presbytery Operations</i>				
5.1.7701	Salary - Exec Presbyter	43,744.00	25,517.38*	18,226.62
5.1.7702	Salary - Stated Clerk	40,651.00	23,713.06	16,937.94
5.1.7703	Salary - Administrative Asst	48,822.00	28,479.50	20,342.50
5.1.7704	Salary - Financial Asst	24,000.00	14,507.73*	9,492.27
5.1.7705	Salary - Treasurer		0.00	
5.1.7706	Deferred Compensation	600.00	350.00	250.00

**Presbytery of Scioto Valley - Columbus OH**  
**Treasurer's Report as of July 2017 for Operating Fund**

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Thursday, August 24, 2017

Account #	Account Name	Annual Budget	YTD Balance	Annual Budget Remaining
5.1.7707	Housing - Exec Presbyter	35,000.00	20,416.62	14,583.38
	<b>Total Staff Salaries</b>	<b>\$192,817.00</b>	<b>\$112,984.29*</b>	<b>\$79,832.71</b>
5.1.7732	Travel - Stated Clerk	4,000.00	453.07	3,546.93
5.1.7734	Travel - Exec Presbyter	12,000.00	5,897.13	6,102.87
5.1.7736	Travel - PYO Staff	500.00	0.00	500.00
	<b>Total Staff Travel</b>	<b>\$16,500.00</b>	<b>\$6,350.20</b>	<b>\$10,149.80</b>
5.1.7711	BOP - Exec Presbyter	28,742.00	11,825.03	16,916.97
5.1.7712	BOP - Stated Clerk	14,834.00	8,655.29*	6,178.71
5.1.7713	BOP - Administrative Asst	22,204.00	11,965.59	10,238.41
5.1.7714	BOP - Financial Assistant		0.00	
5.1.7715	Med. Reimb. - Exec Presbyter	1,575.00	538.38	1,036.62
5.1.7716	Med. Reimb. - Stated Clerk		0.00	
5.1.7717	Med. Reimb. Administrative Asst	976.00	793.29*	182.71
5.1.7718	Med. Reimb.- Financial Assistant		0.00	
	<b>Total Employee Benefits</b>	<b>\$68,331.00</b>	<b>\$33,777.58</b>	<b>\$34,553.42</b>
5.1.7742	Cont Ed. - Staff Training	500.00	0.00	500.00
5.1.7744	Cont Ed. - Exec Presbyter	2,000.00	0.00	2,000.00
5.1.7746	Cont Ed. - Stated Clerk	1,000.00	0.00	1,000.00
	<b>Total Continuing Education</b>	<b>\$3,500.00</b>	<b>\$0.00</b>	<b>\$3,500.00</b>
5.1.7720	Staff Services Contingency	1,500.00	457.53	1,042.47
5.1.7721	Payroll Processing Expense	1,900.00	1,209.77*	690.23
5.1.7722	FICA Expense	8,400.00	5,129.32*	3,270.68
5.1.7724	SECA	6,024.00	3,514.00	2,510.00
5.1.7729	BWC Insurance Expense	700.00	58.25	641.75
	<b>Total Associated Payroll Costs</b>	<b>\$18,524.00</b>	<b>\$10,368.87</b>	<b>\$8,155.13</b>
5.1.7804	Rent	30,000.00	33,200.00*	(3,200.00)
5.1.7806	Presbytery Insurance	4,100.00	2,783.02*	1,316.98
5.1.7808	Website Management	7,000.00	15,591.74*	(8,591.74)
5.1.7810	Equipment Purchases	3,000.00	705.34	2,294.66
5.1.7812	Computer Support	4,000.00	2,281.95	1,718.05
5.1.7814	Copier Maint.	2,400.00	2,011.39*	388.61
5.1.7815	Dues and Subscriptions	500.00	211.47	288.53
5.1.7816	Miscellaneous	500.00	50.00	450.00
5.1.7818	Office Supplies	6,600.00	3,407.88	3,192.12



**Presbytery of Scioto Valley - Columbus OH**  
**Treasurer's Report as of July 2017 for Operating Fund**

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Account #	Account Name	Annual Budget	YTD Balance	Annual Budget Remaining
5.1.7820	Phone	7,000.00	4,054.97	2,945.03
5.1.7822	Postage	3,000.00	1,832.86*	1,167.14
5.1.7824	Presbytery Depreciation	2,500.00	1,500.00*	1,000.00
5.1.7826	Profit/Loss on Asset		0.00	
	<b>Total Office Operations</b>	<b>\$70,600.00</b>	<b>\$67,630.62*</b>	<b>\$2,969.38</b>
5.1.6009	GA Per Capita	128,137.00	60,212.33	67,924.67
5.1.6011	Synod Per Capita	55,702.00	25,999.80	29,702.20
5.1.8004	Audit	9,000.00	8,850.00*	150.00
5.1.8005	Legal Expenses	2,500.00	0.00	2,500.00
5.1.8006	CPO Meeting	1,200.00	583.15	616.85
	<b>Total Corporation Expenses</b>	<b>\$196,539.00</b>	<b>\$95,645.28</b>	<b>\$100,893.72</b>
5.1.8502	Presbytery Newsletter	1,500.00	372.11	1,127.89
	<b>Total Communications</b>	<b>\$1,500.00</b>	<b>\$372.11</b>	<b>\$1,127.89</b>
5.1.9005	Presbytery Staff Search		0.00	
5.1.9010	Office Relocation Expense	5,000.00	7,621.90*	(2,621.90)
	<b>Total Non-Recurring Expenses</b>	<b>\$5,000.00</b>	<b>\$7,621.90*</b>	<b>(\$2,621.90)</b>
	<b>Total Commission for Presbytery Operations</b>	<b>\$573,311.00</b>	<b>\$334,750.85*</b>	<b>\$238,560.15</b>
5.1.7825	Leasehold Amortization Expense		0.00	
	<b>Total Expenses</b>	<b>\$735,911.00</b>	<b>\$388,979.81</b>	<b>\$346,931.19</b>
	<b>Difference</b>	<b>\$0.00</b>	<b>(\$11,897.80)</b>	

\* = Income/Expense exceeds amount budgeted to date

Presbytery of Scioto Valley Contribution Summary as of July 31, 2017

Church	Basic Mission Paid	Per Capita Owed	Per Capita Paid	Per Capita Due
Amanda	-	1,155	1,155	-
Amesville	600	594	594	-
Athens, Alexander	-	2,475	-	2,475
Athens, First	4,225	8,877	4,439	4,439
Bloomington, First	-	1,221	1,221	-
Bremen, Bethel	926	2,244	2,244	-
Chillicothe, First	4,375	12,837	7,319	5,518
Circleville	3,500	8,580	4,290	4,290
Columbus, Bethany	500	2,706	677	2,030
Columbus Bethel	-	-	-	-
Columbus, Boulevard	900	11,187	6,526	4,661
Columbus, Broad Street	12,000	26,103	14,817	11,286
Columbus, Brookwood	-	4,950	1,650	3,300
Columbus, Christ	700	2,046	914	1,132
Columbus, Covenant	16,392	20,526	10,263	10,263
Columbus, Crestview	-	1,122	-	1,122
Columbus, Eastminster	1,500	1,947	1,460	487
Columbus, Fairmoor	500	759	759	-
Columbus, Glen Echo	550	2,112	528	1,584
Columbus, Highlands	560	3,168	1,814	1,354
Columbus, Hoge Memorial	-	1,749	875	875
Columbus, Indianola	2,400	4,422	4,422	-
Columbus, Korean	-	3,795	3,168	627
Columbus, Old First	2,133	561	544	17
Columbus, Overbrook	8,000	17,754	17,754	-
Columbus, Ramseyer	-	5,940	5,940	-
Columbus, Shady Lane	-	825	304	521
Columbus, St. Andrew	5,166	3,663	3,954	(291)
Columbus West 2nd Avenue	-	-	-	-
Columbus, Westminster	2,609	1,782	1,782	-
Delaware, Concord	-	1,683	979	704
Delaware, First	5,500	9,801	4,818	4,983
Delaware, Liberty	1,500	45,573	11,500	34,073
Delaware, Old Stone	1,000	4,620	4,620	-
Delaware, West Berlin	2,000	1,914	1,914	-
Dublin	1,000	5,775	5,775	-
Frankfort	1,000	3,597	3,597	-
Frankfort, Concord	-	792	-	792
Fredricktown, First	-	5,313	751	4,562
Gahanna, Mifflin	-	12,474	12,474	-
Gallipolis, First	-	4,521	875	3,646
Galloway	-	2,343	693	1,650
Granville, First	10,598	18,810	7,838	10,973
Greenfield, First	-	-	-	-
Greenfield-Pisgah, Mt. Pleasant	500	330	330	-
Grove City, First	-	9,636	-	9,636
Groveport	-	1,023	-	1,023
Harrisonville	-	660	627	33

Church	Basic Mission Paid	Per Capita Owed	Per Capita Paid	Per Capita Due
Hilliard	1,250	4,521	1,130	3,391
Homer	-	660	-	660
Iberia	500	1,749	1,749	-
Ironton, First	-	2,508	330	2,178
Jackson, First	1,400	2,904	1,694	1,210
Jacksontown Fairmount	-	-	-	-
Johnstown	-	6,831	3,917	2,914
Kingston, Mt. Pleasant	-	495	-	495
Kingston, Whisler	-	330	-	330
Lancaster, First	-	16,929	8,184	8,745
Lewis Center Berlin	-	-	-	-
Lithopolis, Bloom	-	1,089	1,089	-
Logan, First	1,500	6,765	4,065	2,700
London, First	17,500	13,365	13,365	-
Marion, First	-	11,616	-	11,616
Marion, Forest Lawn	-	726	-	726
Marion, Lee Street	-	1,056	1,056	-
Marysville, First	-	7,854	-	7,854
Marysville, New California	-	-	-	-
McArthur	-	264	264	-
Middleport, First	245	990	990	-
Mt. Gilead, First	-	3,135	2,351	784
Mt. Vernon, First	-	7,722	-	7,722
Nelsonville	-	1,353	-	1,353
New Albany	-	13,398	-	13,398
Newark, First	-	4,818	-	4,818
Newark, Hanover	550	3,333	1,500	1,833
Newark, Second	-	7,887	3,944	3,944
Newark, Woodside	-	693	-	693
Oak Hill	-	2,211	-	2,211
Oak Hill, Bethel	-	561	-	561
Oak Hill Horeb	-	1,584	-	1,584
Oak Hill, Moriah	300	462	462	-
Oak Hill, Sardis Welsh	318	330	102	228
Ostrander	-	1,485	1,485	-
Pataskala, First	-	2,970	1,716	1,254
Pataskala, Jersey	500	594	495	99
Pataskala, Outville	1,822	2,343	2,343	-
Pickerington, Prince of Peace	280	3,366	770	2,596
Plain City	1,500	4,323	968	3,355
Portsmouth, First	1,050	4,224	3,286	938
Portsmouth, Second	-	6,765	-	6,765
Reynoldsburg, First	-	792	-	792
Reynoldsburg, Parkview	-	5,445	1,966	3,479
Sedalia, Midway	-	1,551	776	776
Stewart, New England	-	-	-	-
Sunbury, Condit	-	2,937	2,937	-
Utica	-	1,518	1,024	495
Washington Court House, First	2,040	7,953	-	7,953
Washington Court House, McNair Memorial	-	1,815	1,815	-
Waverly, First	1,312	3,696	1,848	1,848

Church	Basic Mission Paid	Per Capita Owed	Per Capita Paid	Per Capita Due
Wellston, First	-	1,881	784	1,097
Westerville, Central College	-	51,183	3,279	47,904
Westerville, First	1,000	9,966	4,983	4,983
Westerville, Northside Fellowship	-	7,755	-	7,755
West Rushville, Rushcreek	1,418	1,518	1,518	-
Wilkesville, First	-	396	396	-
Worthington	-	47,553	27,739	19,814
TOTALS	125,118	584,133	262,522	321,611

Loose Offerings  
Grace Fellowship

66

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262,588

## Attachment 4

Synod of the Covenant Report, August 4, 2017



### **Our Mission Statement**

We, the Synod of the Covenant,  
in partnership with  
our presbyteries, congregations, the General Assembly  
and other faith communions,  
are called and sent by God  
to be a living, active and inclusive witness  
to the love of Christ

## **SYNOD ASSEMBLY HIGHLIGHTS - August 4, 2017**

After opening worship, the Synod Assembly welcomed a guest speaker, Dr. Sayed Amjad Hussain who led a conversation on Islam and the Muslim community. Dr. Hussain helped provide an introductory Muslim perspective that is much needed, and helped inaugurate the Synod's three-year focus on Christian-Muslim Relations.

This was a timely presentation to prepare commissioners for the 2017 Mission to the USA program, whose three-year focus is also on Christian-Muslim Relations. Five congregations within the bounds of the Synod are preparing to host five Christian mission partners from Indonesia this Fall. International Partners will itinerate in four presbyteries, and are scheduled to visit with the Synod Assembly November 3-4, 2017. The fall Mission to the USA Program will start with an orientation on October 13 and end with a debriefing on November 3. Those interested in participating in the 2018 program please contact the synod office by phone or email at: [musa@synodofthecovenant.org](mailto:musa@synodofthecovenant.org)

The Synod's Welcome Refugees Coordinator, Kathy Angi, led the opening worship and closed the Assembly with a brief update on the synod's initiative to offer grants to congregations hosting

refugees from Iraq and Syria. She offered her expertise and assistance to congregations exploring ways to practice hospitality with refugees.

The summer Assembly included focus on listening and conversations with Presbytery Moderators, or Vice Moderators, who reflected on the context of their ministry. Nine of the eleven presbyteries participated: Cincinnati, Detroit, Eastminster, Lake Huron, Lake Michigan, Mackinac, Maumee Valley, Miami Valley, and Muskingum Valley.

The Mobile Health Fair Ministry program served their last fair for the season on the same day of the Assembly. Lead by six young adults, the program conducted free health fairs and screened numerous clients and were assisted by many volunteers. The MHF team traveled in Michigan and Ohio and represented the church very well. Final report will be shared soon. The Synod is grateful to the ministry of the Presbyterian Women and for their support to the program. PW also collected and donated all the hygiene kits. We are also grateful to the congregations and many Presbyterians who collaborated with the synod to sponsor, host, and serve our communities through the ministry of free health fairs.

The 2016 November and this summer Assembly approved important changes to the College and Seminary scholarship grants. ALL Presbyterian college and seminary students are now eligible to apply for scholarships; the due date is October 1, 2017. New Covenant Grant Applications are also due on October 1, 2017. Applications and criteria are posted on the Synod's website: <http://synodofthecovenant.org/>



### **A Statement to Presbyterians and Others:**

**Our Souls are disturbed! Our Spirits are shaken! Yet, we do not lose faith! Presbyterians in the Mid-Atlantic Region are being called to speak out against Hatred, Injustice and Racism of all kind, particularly that which was demonstrated in Charlottesville, VA, Saturday, August 12, 2017. This region (Synod of the Mid-Atlantic) is the largest number of Presbyterians (U.S.A.) in the denomination. Can we use this collective presence for a forceful and visible voice for justice, equality and unity in the midst of Hatred?**

White supremacists and neo-Nazis marched around the city chanting racist epithets. We saw visible symbols and activities, which at one point in history, were conducted in the shadows of the night. We heard the voices of young white men yelling racist words. We saw those carrying torches, Confederate flags and displaying Nazi symbols. One of God's children was killed resulting from a car ramming the crowd. Two State Troopers died in a helicopter crash responding to the disturbance.

These activities are an affront to this nation. Governor Terry McAuliffe responded forcefully to this matter and so did the Mayor of Charlottesville in their denouncement. It is clear that the President of the United States has chosen not to denounce these activities. Further, it is an affront to Presbyterians alike. I believe that through the eloquent and poignant words of Teaching Elder Robina Marie Winbush, who wrote Day 4 in the 30 Days with the Belhar Confession, we can see our charge for the days ahead. She wrote, "In so many places throughout the world, humanity finds ways to divide along race, class, caste, ethnicity and other humanly created boundaries. We use these boundaries to create social structures that are committed to maintaining systems of division and hostility. "In both the United States and South Africa these structures were undergirded by theologies developed by "Christian" theologians who argued that it was God's intention that humanity be separated, particularly along racial lines and that white supremacy was divinely ordered. The Confession of Belhar denounces such theology as heresy and reminds us that God gave us the gift of unity, even though this unity is often distorted by human brokenness. Therefore, we are called to work for the full realization of this gift. However, unity is not a passive acceptance of unjust systems for the sake of a false peace. It is the hard work of dismantling the systems that divide and subjugate sisters and brothers and building societies marked by justice and love. We live between the promise of the reign of God in Jesus the Christ and the fulfillment of that reality on earth is it is in heaven."

Some Challenges for Presbyterians include, but are not limited to the following:

- That Teaching/Ruling Elders and members take serious this gift of Unity and work judiciously to denounce racism, white supremacy and the evil acts of all hate groups.
- That Presbyteries assist its leadership and congregations to engage in the substantive work of Race and Reconciliation.
- That Presbyterians recommit themselves to ecumenical and interfaith work.
- That Presbyterians join in advocating for legislative policies that guard against such hatred and provide protection for those the hatred is targeting.
- That Presbyterians work for Peace and Unity in the places that you live and have influence.
- That Presbyterians Pray without ceasing!

*In God's Grace,*

*Warren J. Lesane, Jr., Executive and Stated Clerk for the Synod of the Mid-Atlantic*

Stated Clerk's statement: 'Are we complicit in the racism of the alt-right?'

Nelson: 'Proclaimers and hearers of the gospel must engage this uncomfortable issue that damages the soul of our country'



AUGUST 14, 2017

*Stated Clerk of the General Assembly*

THE REV. DR. J. HERBERT NELSON, II

***"All this I have spoken while still with you. But the Advocate, the Holy Spirit, whom the Father will send in my name, will teach you all things and will remind you of everything I have said to you." (John 14:25-26)***

***WE BELIEVE that any teaching which attempts to legitimate such forced separation by appeal to the gospel, and is not prepared to venture on the road of obedience and reconciliation, but rather, out of prejudice, fear, selfishness and unbelief, denies in advance the reconciling power of the gospel, must be considered ideology and false doctrine.***

*(Excerpt from The Confession of Belhar)*

White supremacy raised its head and occupied a weekend of the news. We are reeling as a nation from President Trump's cursory statement that failed to aggressively condemn the existence of the alt-right and their promotion of vitriolic racial rhetoric and white supremacy. No longer can we make statements of denial that racial hatred and bigotry are isolated occurrences in our society. We witnessed the blatant actions of white supremacists giving declaration to their views of dominance, control and superiority in the streets of Charlottesville, a prestigious university town in Virginia. If the espousal of white supremacy was not enough, we now know that James Alex Fields Jr. of Maumee, Ohio is the driver of the car that killed one person and injured dozens more in the name of white supremacy. These occurrences are the result of a protest organized by the alt-right to maintain a statue of another white supremacist, Robert E. Lee.

The handprint of racism is all over the United States in the 21st century. My question is: Where are we in the Church with the racist attitudes that have now been given an extreme voice from the highest offices in the land - both governmental and corporate? Where are the modern-day prophets - not simply in the streets and on television, but in local communities, organizing for a new day in the United States?

These rhetorical questions are a way of simply asking: What did you preach to your congregation this past weekend? Did you preach a *prophetic word* of liberation addressing



the context, content and consequences of our urgency to act in these times, or did you preach on Sunday's lectionary text about Jesus walking on water?

The lectionary text failed to presage that white supremacy in the United States would raise its ugly head on national television the day before we had to preach. However, for some pastors who encounter white supremacy every day, the preaching transition was not a shock. Changing sermon titles, tweaking Scripture readings and even discarding a sermon and starting over at midnight or hours before worship are a part of the contextual reality we face. Having lived as a child through the civil rights activity of my father, uncles and other clergy, I know that this strain of white supremacy in the United States is nothing new. New African-American pastors and others of color have adjusted their sermon preparation in response to Trayvon Martin's Saturday (midnight) verdict; the Emanuel AME prayer meeting/Bible study shooting (midweek); the Walter Scott shooting by police (Saturday afternoon) and the countless numbers of detention lockups, deportations and police-sanctioned violence against their communities, including new immigrants. Midnight sermon challenges are not new. As a matter of faith, some do not even write sermons until midnight on Saturday. This is not an issue of laziness, but the overwhelming contextual realities of the community make it difficult to even carve out time to give 20 hours weekly to preaching/study time. In these cases their preaching is shaped by an overwhelming context of communal chaos.

President Trump affirmed this past weekend that white supremacy is not simply grounded in individual acts, but is often sanctioned by the complicity of systems that provide support through their silence and well-crafted statements that fail to name the structural "isms" of our society. Therefore, structural racism is deeply connected, even within the church. We are complicit through what we do and refuse to do. Therefore, to have ignored the issues of white supremacy and racism in our delivery of the Word of God this weekend was to be complicit with the very acts in Charlottesville. I know this may feel like an unfair judgment, given all of the pressures that we face in juggling church and personal responsibilities. However, we are always judged as leaders of the church (clergy, laity and baptized members). Someone sat in the pew yesterday seeking a contextual understanding of Scripture related to the events of this past week while trying to make sense of it all. If we did not address this issue, then we did not faithfully interpret the gospel message that was relevant in our cultural context as a nation of people. If we turned only to the lectionary to expound upon the miracle of Jesus walking on water without giving a contextual exegesis on the rise of the alt-right in the United States and preservation of the white supremacist call to protect the statue of Robert E. Lee, then we were complicit in their behaviors.

Jesus reminds us in the gospel of John, *"If you love me, you will keep my commandments. And I will ask the Father and he will give you another Advocate to be with you forever"* (John 14:15-16). This word *advocate* comes from the Greek word *advocare*, which means to "stand beside or stand with." Its connotation is akin to a lawyer standing beside a client. Jesus is preparing them to live a life in faith without his physical presence, while reminding them that the spiritual presence that guided him will still be with them; will stand beside them; will be an advocate for them. We use the words *justice advocacy* to explain the power of walking beside the victimized in our society. Racism represents a historic ill and victimization of people of color in this nation. It is a cancer in the soul of

our country that can be driven out only by love. This love makes both the believer and nonbeliever uncomfortable, because it causes us to recognize that we can do more when we take our eyes off ourselves and place them on the Almighty.

White supremacy will not be eradicated until faith leaders become willing to risk their very lives (professional and otherwise) for the sake of the gospel. The Scriptures remind us that "Whoever tries to keep their life will lose it, and whoever loses their life will preserve it" (Luke 17:33). Our denomination must be willing to lose its life for the sake of eradicating more than 400 years of white supremacy in the United States. Our great celebration of the Belhar Confession at the 222nd General Assembly was a joyous occasion and signaled to the world that we are prepared to begin a new journey of turning the world upside down, by engaging our (PCUSA's) complicity in racism.

An excerpt from the Belhar Confession states: "We believe that any teaching which attempts to legitimate such forced separation by appeal to the gospel, and is not prepared to venture on the road of obedience and reconciliation, but rather, out of prejudice, fear, selfishness and unbelief, denies in advance the reconciling power of the gospel, must be considered ideology and false doctrine."

The behaviors and ideologies of racial superiority are learned. Dylann Roof was 21 years old when he wore an apartheid patch on his vest the night he killed parishioners in Bible study/prayer meeting at Emanuel AME Church in Charleston, South Carolina. Roof was born in 1994. He was too young to understand what the patch represented without the assistance of others. Therefore, the hatred that took the lives of those persons praying and studying God's Word was taught to him. His white supremacist thinking was an indoctrination to hate-mongering and a superficial belief that superiority is grounded in race alone. We learned this weekend that there are others who are willing to blatantly carry on the banner of racism even if it means the killing of others. What will you preach and teach in this era about the love of Jesus and the call to love one another? How will you as a leader in the Christian church courageously proclaim the Lord's name in Spirit and truth for the sake of the kingdom of God?

I want to thank our co-moderators, Reverends Jan Edmiston and Denise Anderson, for continuing their commitment to challenging the PC(USA) to live into our call of embracing Belhar. They have broadened the awareness of many through their book studies while living into their role of challenging our denomination to be transformers of this present age.

I must also give thanks for the deep work of the racial-ethnic ministries unit of the Presbyterian Mission Agency and the ecumenical witness of the Office of the General Assembly for continued heavy lifting to implement Belhar within the PC(USA) and beyond. We must witness to a new age regarding race in the United States. Our risk is not in engaging the issue of white supremacy. Our greatest risk is in failing to make every effort possible through the gospel to eradicate racism with the help of the Lord.

Proclaimers and hearers of the gospel must engage this uncomfortable issue that damages the soul of our country. God is calling us to be a viable witness in these times. This requires courage and a deep faith to speak truth in love.

## Attachment 5

### Policy for the Pastor Nominating Committee Recommending Temporary Pastor as Pastor

## Introduction

Historically the Presbyterian Church (USA) held that changing a pastor's role from a temporary position (transitional, stated supply) to a called position in the same congregation was not in the best interest

of the congregation. Until the 2011 revisions to the Form of Government, the Book of Order expressly forbade such pastoral changes. Temporary pastors could not be considered for the corresponding permanent position in a congregation.

The Form of Government revised in 2011 sought to change the pattern of creating a rule to address every aspect of our connectional life. At this point, councils and congregations are encouraged to place God's mission at the heart of their decision-making, and the church is called to be led by the Holy Spirit and apply the broad principles of our polity with creativity and flexibility.

Of particular interest has been the degree of flexibility afforded by the Book of Order provisions regarding changes in pastoral leadership in a given congregation. While the new flexibility empowers the presbytery to help churches navigate a changing world, the collective wisdom which lead to the previous restrictions should not be discounted. There remain significant concerns regarding the movement of a temporary pastor, especially a transitional pastor, to called pastor and each attempt must be viewed with a healthy skepticism.

It is the view of this presbytery that the significant concerns are best addressed through building partnerships and communicating with congregations (as is delineated in our mission statement). The presbytery policy allows for hopeful flexibility while empowering the commissions to act as a necessary check against ill-advised transitions.

This document establishes the policy of the Presbytery of Scioto Valley for enacting the new provisions related to changes in a temporary pastoral relationship.

## Pastoral Succession in the Book of Order

With respect to changes in pastoral roles, the current Book of Order states:

- G-2.0504b Temporary Pastoral Relationships ... "Titles and terms of service for temporary relationships shall be determined by the presbytery. . .

A teaching elder employed in a temporary pastoral relationship is *ordinarily* not eligible to serve as the next installed pastor, co-pastor, or associate pastor." [emphasis added]

The authority for granting exceptions to these provisions is found in the following:

- G-2.0504c Exceptions. "A Presbytery may determine that its mission strategy permits a teaching elder currently called as an Associate Pastor to be eligible to serve as the next installed pastor or co-pastor, or a teaching elder employed in a temporary pastoral relationship to be eligible to serve as the next installed pastor, co-pastor, or associate pastor. Presbyteries that permit this eligibility shall establish such relationships only by a three-fourths vote of the members of presbytery present and voting."

## **Presbytery of Scioto Valley Process**

- 1) A congregation shall complete the required steps on the pastoral search process up to and including the election of the Pastor Nominating Committee (PNC) and the creation of a Ministry Information Form (MIF).
- 2) If after creating the MIF, the PNC and the temporary pastor both believe the temporary pastor might be a good fit for the congregation, the PNC chair must notify the congregation's liaison to the Presbytery's Commission for Congregational Life (CCL) of their desire.

When notified, the presbytery liaison shall notify the CCL chair, the Presbytery's Commission for Church Professionals (CCP) chair, the Presbytery's Mediation and Support Team (MAST).

- 3) A CCL representative then meets with the PNC to discuss the issues present in recommending a temporary pastor as a candidate for call.

These issues include, but are not limited to:

- a. Given that temporary pastors might better enable congregations to deal with their agenda if the pastor has no vested interest in their own long-range call to that congregation, what issues have been successfully handled during the temporary period? What issues have been unaddressed?
  - b. Given that trust is essential in covenantal relationships, what steps will be taken to ensure distrust is not part of the climate in which the new long-term relationship will begin?
  - c. During a temporary pastorate, the pastor has, most likely, had to push, confront, challenge or strongly discourage certain behavior, actions or policies. This is particularly true of transitional pastorates. Given that it is risky to consider a temporary pastor when there may be underlying opposition to that individual by persons in the congregation, is the PNC aware of the ways in which the transitional work has impacted the congregation?
- 4) If the PNC desires to consider the temporary pastor as a candidate, the PNC, in consultation with the session, shall request that the CCP and CCL consider recommending to the presbytery that the request be endorsed by the presbytery (See Pastoral Succession in the Book of Order above).
  - 5) The presbytery's Commission for Church Professionals (CCP) shall interview the candidate as it would a new teaching elder entering the presbytery and to discuss the potential issues present in moving to a called position.
  - 6) The CCP and CCL representatives shall meet to discuss the changing call. If both CCP and CCL agree with the PNC and the pastor that the call is acceptable the PNC is informed that the process can proceed to the next step.
  - 7) If the CCP and CCL commissions support the possibility of the changing call, given the particular circumstances involved, the request to consider the temporary pastor as candidate for pastor shall be presented to the presbytery as an extraordinary action supported by both the CCP and CCL.

If less than the required 75% of the presbytery votes to approve the consideration of the temporary pastor, the contract for the temporary pastorate will ordinarily not be renewed.

- 8) If the presbytery supports the consideration of the temporary pastor, the PNC shall interview the pastor as they would any pastoral candidate.
- 9) If the PNC nominates the temporary pastor as the candidate, the session and the temporary pastor shall submit an amended contract to the CCP indicating that the session will pay the temporary pastor a 3-month severance package should the temporary pastor receive insufficient votes at the congregational meeting (See Step 9 below).
- 10) The session schedules a congregational meeting for the election - with a member of the CCP acting as moderator.  
The relationship between the temporary pastor and the congregation shall be terminated if there is insufficient congregational support as indicated by the vote.

## **Applicability of Process to Commissioned Ruling Elders**

The Presbytery of Scioto Valley commissions ruling elders, who have been through transitional ministry training, to churches in transition. Commissioned Ruling Elders (CRE) always function within the bounds of a temporary role. In some instances, when the situation in a congregation warrants it, the Presbytery of Scioto Valley might determine that the CRE will need to function in the same manner as a Teaching Elder called to a transitional position. The cautionary approach advocated by the Book of Order was particularly related to the unique relationship between a transitional pastor and a congregation. Neither the level of education of a pastor nor the particular ordination of a pastor provides the basis for the cautionary approach. As such, if the presbytery has recommended that a CRE position be considered a transitional position, any congregation that seeks to change the existing relationship with the CRE must adhere to the process outlined by this policy.

CREs are not called by congregations, but rather are contracted by sessions. With regard to Step 10, the session shall convene a congregational meeting for the purpose of conducting a non-binding advisory vote of the congregation to determine support for an ongoing, contractual relationship with the CRE.

### **By the PNC**

This policy has been read and is agreed to by the PNC  
of the \_\_\_\_\_

Ohio.

\_\_\_\_\_ Church of

Date of Action \_\_\_\_\_

Signature \_\_\_\_\_

\_\_\_\_\_ PNC Chair

**By the Session**

This policy has been read and is agreed to by the  
session of the \_\_\_\_\_ Church of  
\_\_\_\_\_ Ohio.

Date of Action \_\_\_\_\_ Signature \_\_\_\_\_

**By the Teaching Elder or CRE**

I hereby accept this policy and the terms and conditions contained herein.

Date of Acceptance \_\_\_\_\_ Signature \_\_\_\_\_  
Teaching Elder/CRE

**By the Commission for Church Professionals**

The changing covenant between the Teaching Elder and the Congregation is supported by the Commission for Church Professionals of the Presbytery of Scioto Valley.

Date of Action \_\_\_\_\_ Signature \_\_\_\_\_  
Commission Moderator

Attachment 6

2016 Audit Report

**The Presbytery of Scioto Valley**

YEARS ENDED DECEMBER 31, 2016 AND 2015

**HW/ & Co.**  
CPAs & Advisors



# THE PRESBYTERY OF SCIOTO VALLEY

YEARS ENDED DECEMBER 31, 2016 AND 2015

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Independent Auditor's Report

Commission for Presbytery Operations  
The Presbytery of Scioto Valley  
Columbus, Ohio

We have audited the accompanying financial statements of The Presbytery of Scioto Valley, which comprise the statements of financial position as of December 31, 2016 and 2015, and the related statements of activities and changes in net assets and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to The Presbytery of Scioto Valley's preparation and fair presentation of the financial statements 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 of Scioto Valley's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Presbytery of Scioto Valley as of December 31, 2016 and 2015, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*HW&Co.*

Columbus, Ohio  
July 11, 2017

# THE PRESBYTERY OF SCIOTO VALLEY

## STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2016 AND 2015

### ASSETS

	2016	2015
<b>Current assets:</b>		
Cash and cash equivalents	\$ 435,175	\$ 124,667
Accounts receivable	103,955	54,391
Current portion of note receivable	2,387	2,271
Assets held for sale	-	275,000
Prepaid expenses	5,717	7,477
Total current assets	547,234	463,806
<b>Assets limited as to use</b>	109,713	124,041
<b>Property and equipment, net</b>	1,611,566	1,613,796
<b>Other assets:</b>		
Note receivable, net of current portion	28,125	30,512
Investments	1,386,499	1,298,405
Total other assets	1,414,624	1,328,917
<b>Total assets</b>	<b>\$ 3,683,137</b>	<b>\$ 3,530,560</b>

### LIABILITIES AND NETS ASSETS

<b>Current liabilities:</b>		
Accounts payable	\$ 132,515	\$ 125,938
Current portion of notes payable	24,582	23,628
Deferred revenue	762	-
Agency accounts	2,454	2,454
	160,313	152,020
<b>Notes payable, net of current portion</b>	<b>232,846</b>	<b>256,806</b>
Total liabilities	393,159	408,826
<b>Net assets:</b>		
Unrestricted:		
Commission designated	2,986,662	2,740,827
Unrestricted	193,603	256,866
Temporarily restricted	109,713	124,041
Total net assets	3,289,978	3,121,734
<b>Total liabilities and net assets</b>	<b>\$ 3,683,137</b>	<b>\$ 3,530,560</b>

See notes to financial statements.

# THE PRESBYTERY OF SCIOTO VALLEY

## STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

YEARS ENDED DECEMBER 31, 2016 AND 2015

	2016	2015
<b>Unrestricted net assets:</b>		
<b>Revenue and support:</b>		
Per capita	\$ 415,943	\$ 431,279
General mission	147,571	160,974
Grants and contributions	38,004	27,504
Event fee income	61,811	39,169
Investment income (loss), net	20,587	(963)
Other income	16,782	18,387
Commission designated net assets released from Church Development Fund	11,900	22,000
Net assets released from restrictions	45,263	33,798
Total revenue and support	757,861	732,148
<b>Expenses:</b>		
Personnel	288,633	282,530
Council	199,301	199,949
Mission	119,151	92,055
Committee on ministry	49,798	71,817
Equipping leadership/education	77,568	57,833
Operations	79,635	49,506
CPM	17,950	10,551
Presbytery meetings	4,963	7,777
Total expenses	836,999	772,018
<b>Change in unrestricted net assets before Church Development Fund activity, net</b>	(79,138)	(39,870)
<b>Church Development Fund activity, net:</b>		
General activity, net	205,340	(98,164)
Investment income (loss), net	68,270	(28,675)
Commission designated net assets released from Church Development Fund	(11,900)	(22,000)
Total Church Development Fund activity, net	261,710	(148,839)
<b>Increase (decrease) in unrestricted net assets</b>	182,572	(188,709)
<b>Temporarily restricted net assets:</b>		
Grants and contributions	26,587	38,207
Investment income (loss), net	4,348	(956)
Net assets released from restrictions	(45,263)	(33,798)
Increase (decrease) in temporarily restricted net assets	(14,328)	3,453
<b>Increase (decrease) in net assets</b>	168,244	(185,256)
<b>Net assets, beginning</b>	3,121,734	3,306,990
<b>Net assets, ending</b>	<u>\$ 3,289,978</u>	<u>\$ 3,121,734</u>

See notes to financial statements.

# THE PRESBYTERY OF SCIOTO VALLEY

## STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2016 AND 2015

	2016	2015
<b>Cash flows from operating activities:</b>		
Increase (decrease) in net assets	\$ 168,244	\$ (185,256)
Adjustments to reconcile increase (decrease) in net assets to net cash provided by (used in) operating activities:		
Depreciation	2,230	2,453
Net realized and unrealized losses (gains) on investments	(82,196)	37,824
Property and equipment conveyed to member congregation	-	106,787
Loss on sale of assets held for sale	12,566	-
Decrease (increase) in operating assets:		
Accounts receivable	(49,564)	(6,857)
Prepaid expenses	1,760	1,931
Increase (decrease) in operating liabilities:		
Accounts payable	6,577	11,665
Deferred revenue	762	(800)
Agency accounts	-	75
Net cash provided by (used in) operating activities	60,379	(32,178)
<b>Cash flows from investing activities:</b>		
Change in assets limited as to use	14,328	(3,453)
Proceeds from sale of assets held for sale	262,434	-
Collections on note receivable	2,271	2,160
Proceeds from sales of investments	3,014,343	1,172,244
Purchases of investments	(3,020,241)	(1,179,791)
Net cash provided by (used in) investing activities	273,135	(8,840)
<b>Cash flows from financing activities; principal payments on notes payable</b>	<b>(23,006)</b>	<b>(22,394)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>310,508</b>	<b>(63,412)</b>
<b>Cash and cash equivalents, beginning</b>	<b>124,667</b>	<b>188,079</b>
<b>Cash and cash equivalents, ending</b>	<b>\$ 435,175</b>	<b>\$ 124,667</b>

See notes to financial statements.

## **THE PRESBYTERY OF SCIOTO VALLEY**

### **NOTES TO FINANCIAL STATEMENTS**

**YEARS ENDED DECEMBER 31, 2016 AND 2015**

#### **Description of organization and summary of significant accounting policies:**

The Presbytery of Scioto Valley (The Presbytery) acts as an administrative body between certain congregations of the Presbyterian Church (United States of America) ("U.S.A.") and the Synod of the Covenant and the General Assembly of the Presbyterian Church (U.S.A). The Presbytery is supported primarily through contributions from those member congregations.

#### **Use of estimates:**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect certain amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates and assumptions.

#### **Cash and cash equivalents:**

Cash and cash equivalents include all unrestricted demand deposits held by banks and a money market fund with an original maturity of three months or less. These accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. Cash and cash equivalent balances may periodically exceed the federally insured limits. The Presbytery does not expect to incur any losses resulting from cash and cash equivalents held at banks.

#### **Accounts receivable:**

Accounts receivable consist of contributions due from various congregations, and are recorded at their net realizable value. Management evaluates the collectability of accounts receivable based on prior collection history. Based on this evaluation, management has determined accounts receivable are fully collectible at December 31, 2016 and 2015.

#### **Assets held for sale:**

The Presbytery considered the land and building held for sale to be available for sale in its present condition at December 31, 2015, and was sold in 2016. The loss on the sale of the land and building totaled \$12,566, and is included in the Church Development Fund general activity, net on the statement of activities and changes in net assets for the year ended December 31, 2016.

#### **Assets limited as to use:**

Assets limited as to use include assets that are temporarily restricted, and consist of cash and cash equivalents and investments.

## THE PRESBYTERY OF SCIOTO VALLEY

### NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2016 AND 2015

**L. Description of organization and summary of significant accounting policies (continued):**

**Property and equipment:**

Additions of property and equipment are recorded at cost or at fair value if acquired by gift. Maintenance and repairs are charged to operations when incurred. When property and equipment is sold or otherwise disposed of, the asset and the related accumulated depreciation are relieved, and any gain or loss is included in revenue and support.

The cost of property and equipment is depreciated over the estimated useful lives of the related assets. Depreciation is computed on the straight-line method. The range of useful lives used in computing depreciation of the furniture and equipment is five to ten years. Land and buildings held in the Church Development Fund for establishment of new and redeveloping congregations, or as a result of dissolved congregations, are not depreciated.

The Presbytery reports contributions of long-lived assets (land, buildings, and furniture and equipment) as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Contributions of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, The Presbytery reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

**Investments:**

Investments consist of mutual funds, which are measured at fair value on the statements of financial position. Net investment income (loss) is included in unrestricted net assets unless restricted by donor or law.

**General mission, per capita, and grants and contributions:**

General mission, per capita, and grants and contributions are recognized when the donor makes a promise to give to The Presbytery that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets, and reported as net assets released from restrictions on the statements of activities and changes in net assets. There are no permanently restricted net assets at December 31, 2016 or 2015.

## THE PRESBYTERY OF SCIOTO VALLEY

### NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2016 AND 2015

#### Description of organization and summary of significant accounting policies (continued):

##### Income taxes:

The Presbytery is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code (the Code), and is exempt from Federal income taxes on related income pursuant to Section 501(a) of the Code.

The Presbytery is no longer subject to Federal income tax examinations by tax authorities for years before 2013.

##### Recent accounting pronouncements:

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities* (Topic 958), *Presentation of Financial Statements of Not-for-Profit Entities*. The objective of this ASU is to improve the current net asset classification requirements and information presented in financial statements and notes about not-for-profit entities' liquidity, financial performance and cash flows. The ASU will be effective for years beginning after December 15, 2017.

In May 2014, FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers* (Topic 606). The guidance in this ASU supersedes the revenue recognition requirements in Topic 605, *Revenue Recognition*, and most industry-specific guidance throughout the industry topics of the FASB Accounting Standards Codification (ASC). The core principle of this ASU is that an entity should recognize revenue to depict the transfer of promised goods or services in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. To achieve that core principle, an entity should apply the following steps, (1) identify the contract(s), (2) identify the performance obligations in the contract, (3) determine the transaction price, (4) allocate the transaction price to the performance obligations in the contract, and (5) recognize revenue when (or as) the entity satisfies a performance obligation. In August 2015, ASU 2015-14 was issued to defer the effective dates of the revenue standard for one additional year. The ASU will be effective for nonpublic companies for years beginning after December 15, 2018.

In February 2016, FASB issued ASU No. 2016-02, *Leases* (Topic 842). This ASU requires lessees to recognize assets and liabilities on the statement of financial position for leases with lease terms greater than twelve months. The recognition, measurement and presentation of expenses and cash flows arising from a lease by a lessee primarily will depend on its classification as a finance or operating lease. This ASU amends current guidance that requires only capital leases to be recognized on the lessee's statement of financial position. The ASU will also require additional disclosures on the amount, timing and uncertainty of cash flows arising from leases. The ASU will be effective for nonpublic companies for years beginning after December 15, 2019.

Management has not yet determined the impact these ASUs will have on its financial statements, and will adopt the provisions upon the respective effective dates.



## THE PRESBYTERY OF SCIOTO VALLEY

### NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2016 AND 2015

**1. Description of organization and summary of significant accounting policies (continued):**

**Subsequent events:**

In preparing these financial statements, The Presbytery has evaluated events and transactions for potential recognition or disclosure through July 11, 2017, the date The Presbytery's financial statements are available to be issued.

**2. Note receivable:**

The Presbytery entered into a loan with a congregation to fund the construction of the congregation's building. Monthly principal and interest repayments of \$322 are due through January 2026. The interest rate is 5.00%. The note is collateralized by the building. Management believes the note receivable is fully collectible at December 31, 2016 and 2015.

The following is a summary of future principal repayments at December 31, 2016:

2017	\$ 2,387
2018	2,510
2019	2,637
2020	2,773
2021	2,915
Thereafter	<u>17,290</u>
	<u>\$ 30,512</u>

**3. Property and equipment, net:**

The following is a summary of property and equipment, net at December 31, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
Land and buildings principally held for development	\$ 1,539,622	\$ 1,539,622
Land	70,025	70,025
Furniture and equipment	<u>89,971</u>	<u>89,971</u>
	1,699,618	1,699,618
Less accumulated depreciation	<u>88,052</u>	<u>85,822</u>
	<u>\$ 1,611,566</u>	<u>\$ 1,613,796</u>

In 2015, The Presbytery conveyed the Northside property totaling \$106,787 that was principally held for development to a congregation that met the criteria of being an established congregation (see Note 8).

Depreciation expense totaled \$2,230 in 2016 and \$2,453 in 2015.

## THE PRESBYTERY OF SCIOTO VALLEY

### NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2016 AND 2015

#### 4. Investments:

Net investment income (loss) consists of the following for the years ended December 31, 2016 and 2015:

	2016	2015
Interest and dividends	\$ 22,273	\$ 22,280
Realized gain on investments	26,340	84,331
Unrealized gain (loss) on investments	55,856	(122,155)
Investment fees	(11,264)	(15,050)
	<u>\$ 93,205</u>	<u>\$ (30,594)</u>

The Presbytery invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could have a material effect on The Presbytery's financial position, operations and cash flows.

#### 5. Fair value:

U.S. GAAP establishes a framework for measuring fair value for certain assets and liabilities. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

The three levels of the fair value hierarchy are described as follows:

- Level 1 Valuations based on quoted prices in active markets.
- Level 2 Inputs, other than quoted prices in active markets that are observable, directly or indirectly.
- Level 3 Unobservable inputs for which there is little or no market data.

The 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.

The following table sets forth by level, within the fair value hierarchy, The Presbytery's assets at fair value at December 31, 2016 and 2015:

# THE PRESBYTERY OF SCIOTO VALLEY

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2016 AND 2015

### 5. Fair value (continued):

	<u>2016</u>	<u>2015</u>
	<u>Level 1</u>	<u>Level 1</u>
Investments (including those classified as assets limited as to use):		
Mutual funds:		
Large cap funds	\$ 525,685	\$ 717,145
Bond funds	375,875	463,187
Mid cap fund	198,522	-
Small cap funds	166,713	82,456
Intermediate government fund	122,437	-
Money market taxable fund	54,244	-
Muni national intermediate fund	-	87,233
Money market tax free fund	-	1,015
	<u>\$ 1,443,476</u>	<u>\$ 1,351,036</u>

The fair value of mutual funds is based on quoted market prices.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although The Presbytery believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

There have been no changes in the methodology used at December 31, 2016 and 2015.

### 6. Notes payable:

The following is a summary of notes payable at December 31, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
Note payable to a bank, payable in monthly installments of \$935 through September 2018, including interest at a rate of 5.375%. The note is collateralized by land (see Concord Presbyterian Church in Note 8)	\$ 97,953	\$ 103,176
Note payable to the Presbyterian Church (U.S.A.), payable in monthly installments of \$2,223 through October 2024, including interest at a rate of 3.50%. The loan is collateralized by land (see Concord Presbyterian Church in Note 8)	<u>159,475</u>	<u>177,258</u>
	257,428	280,434
Less current portion	<u>24,582</u>	<u>23,628</u>
	<u>\$ 232,846</u>	<u>\$ 256,806</u>

## THE PRESBYTERY OF SCIOTO VALLEY

### NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2016 AND 2015

#### 6. Notes payable (continued):

The following is a summary of future principal payments at December 31, 2016:

2017	\$	24,582
2018		110,864
2019		19,753
2020		20,455
2021		21,183
Thereafter		<u>60,591</u>
	\$	<u>257,428</u>

Interest expense totaled \$11,921 in 2016 and \$12,531 in 2015, and is included in Church Development Fund general activity, net on the statements of activities and changes in net assets.

#### 7. Operating leases:

The Presbytery leased office space under an oral month to month lease agreement through February 2017, at which time The Presbytery entered into a new agreement with a related party to lease office space at a new location. The new lease agreement expires in February 2027. The Presbytery also entered into a copier lease in October 2016, which expires in September 2021. Rent expense was \$34,200 in 2016 and \$19,000 in 2015, and is included in operations expense on the statements of activities and changes in net assets. The following is a summary of the future minimum rental payments required at December 31, 2016:

2017	\$	29,364
2018		31,164
2019		31,164
2020		31,164
2021		30,873
Thereafter		<u>155,000</u>
	\$	<u>308,729</u>

#### 8. Future grants – church development:

The Presbytery has committed to transfer land held for new church development to individual congregations at such time the new congregation meets certain criteria as being an established congregation. Four congregations were in various stages of establishment at December 31, 2016 and 2015. These transfers are exclusive of the related debt obligations.

## THE PRESBYTERY OF SCIOTO VALLEY

### NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2016 AND 2015

#### 8. Future grants – church development (continued):

The following is a summary of the land and buildings committed to future grants, which are included in property and equipment, net on the statements of financial position at December 31, 2016 and 2015:

	2016	2015
Concord Presbyterian Church	\$ 639,005	\$ 639,005
New Albany Presbyterian Church	484,152	484,152
Dublin Presbyterian Church	314,309	314,309
Prince of Peace Presbyterian Church	<u>102,156</u>	<u>102,156</u>
	<u>\$ 1,539,622</u>	<u>\$ 1,539,622</u>

Management believes that church development activities should be separately accounted for and not reported as part of ongoing operations. Therefore, the Church Development Fund activity is presented separately on the statements of activities and changes in net assets. The Church Development Fund general activity, net includes revenue totaling \$231,952 in 2016 and \$27,208 in 2015, and expenses totaling \$26,612 in 2016 and \$125,372 in 2015. The revenue includes gracious separation income from various congregations totaling \$227,364 in 2016 and \$25,510 in 2015. The 2015 expenses include the Northside property totaling \$106,787 that was conveyed to a congregation. The Church Development Fund is included in Commission designated net assets on the statements of financial position.

#### 9. Congregations of the Presbyterian Church (U.S.A):

The Presbytery acts as an administrative body for congregations in 21 counties in central and southern Ohio. The Presbytery receives benevolence from the congregations, and in turn, offers benevolence to the Synod and General Assembly. The benevolence from the congregations is included in general mission and per capita revenues on the statements of activities and changes in net assets.

Each congregation maintains control over its assets and liabilities. However, in conformity with the Constitution of the Presbyterian Church (U.S.A.), The Presbytery retains the right to direct the use of assets of a congregation upon its dissolution.

Additionally, The Presbytery has guaranteed mortgage loans of certain congregations, payable to the General Assembly, the Synod, and financial institutions. The outstanding balances on these loans totaled \$4,153,366 at December 31, 2016 and \$4,431,176 at December 31, 2015. The loans mature at various dates through October 2045. The guaranteed debt related to the respective land and buildings committed to future grants (Note 8) have been collateralized by the respective property owned by and recorded on The Presbytery's statements of financial position. In the opinion of The Presbytery, the market value of the real estate held by the individual congregations is in excess of the balance due on the congregations' outstanding debt. Accordingly, no provision has been established to provide for losses, if any, which may be incurred in the event of future foreclosures.

## THE PRESBYTERY OF SCIOTO VALLEY

### NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2016 AND 2015

#### 10. Pension plan and benefits:

The Presbytery participates in the pension benefit plan of the Presbyterian Church (U.S.A.), which is administered by and funded with the Board of Pensions of the Presbyterian Church (U.S.A.). The plan is a multi-employer defined benefit plan covering ordained clergy of The Presbytery.

All contributions to the plan are employer contributions. The contribution is based on 11% of the eligible employees' effective salary as defined by the Board of Pensions. The Presbytery made pension contributions into the plan totaling \$19,143 in 2016 and \$17,872 in 2015, which is included in personnel expense on the statements of activities and changes in net assets.

The Presbytery also contributed \$1,740 in 2016 and \$1,625 in 2015 for death and disability coverage and \$29,697 in 2016 and \$38,666 in 2015 for medical coverage, which are included in personnel expense on the statements of activities and changes in net assets.

#### 11. Commission designated unrestricted net assets:

The Commission for Presbytery Operations has designated funds for the following purposes at December 31, 2016 and 2015:

	2016	2015
Church development fund	\$ 2,853,240	\$ 2,591,529
New church development fund	61,604	67,604
Outdoor ministries fund	39,035	56,035
Grace community fellowship fund	13,363	2,397
Congregational session endorsed mission fund	11,075	10,576
Springfest fund	6,783	7,783
Youth triennium fund	1,002	4,343
Scholarships for commissioned ruling elder class fund	560	560
	<u>\$ 2,986,662</u>	<u>\$ 2,740,827</u>

#### 12. Temporarily restricted net assets:

Temporarily restricted net assets are available for the following purposes at December 31, 2016 and 2015:

	2016	2015
Building fund	\$ 43,661	\$ 40,536
Congregational fund	17,089	15,866
Peacemaking fund	13,130	12,362
Sudan mission fund	12,384	12,384
Pastor's emergency fund	9,483	8,614
Greenfield mission fund	5,200	5,200
Westside urban ministry fund	3,980	3,344

## Attachment 7

### New Bylaws for the Presbytery of Scioto Valley

# **BYLAWS OF THE PRESBYTERY OF SCIOTO VALLEY PRESBYTERIAN CHURCH (U.S.A.)**

[Approved by the Presbytery: 09/19/2017]  
[Responsible Body: The Presbytery Assembly]

These Bylaws, having been adopted by the action of the Presbytery of Scioto Valley at its stated meeting of September 19, 2017, shall be effective on September 17, 2017, hereby replace and supersede any and all other Bylaws of the Presbytery of Scioto Valley, which has its principal offices in Columbus, Ohio.

## **Article I.     Purpose**

Section 1.01     A Presbytery as defined by the Constitution of the Presbyterian Church (U.S.A.) (G-3.03) is responsible for the government of the church throughout its district, and for assisting and supporting the witness of congregations to the sovereign activity of God in the world, so that all congregations become communities of faith, hope, love and witness. As it leads and guides the witness of its congregations, the presbytery shall keep before it the marks of the Church (F-1.0302), the notes by which Presbyterian and Reformed communities have identified themselves through history (F-1.0303) and the six Great Ends of the Church (F-1.0304).

In light of this charge, the presbytery has responsibility, authority, and power to work with members and congregations to fulfill the six Great Ends of the Church.

## **Article II.     Name**

Section 2.01     The name of this organization shall be The Presbytery of Scioto Valley (hereinafter “Presbytery”), being a council of the Presbyterian Church (U.S.A.), within the ecclesiastical bounds of the Synod of the Covenant.

## **Article III.     Mission**

Section 3.01     God calls us through the Holy Spirit to connect with each other to plant, grow, and nurture vital, faithful communities of Christ for service and ministry. In response, we build partnerships, communicate with and support congregations, leaders, and individuals, and embody Christ’s transforming love in the world.

## **Article IV.     Boundary**

Section 4.01     The Presbytery includes congregations of this denomination in the following twenty-one (21) counties in Ohio: Athens, Delaware, Fairfield, Fayette, Franklin, Gallia, Hocking, Jackson, Knox, Lawrence, Licking, Marion, Madison, Meigs, Morrow, Pickaway, Pike,

Ross, Scioto, Union, and Vinton, save and except the Proctorville Rome Church in Lawrence County, which is a congregation of the Presbytery of West Virginia, said boundaries having been approved by action of the General Assembly of the Presbyterian Church (U.S.A.).

## **Article V.**     **Corporation**

- Section 5.01     The Presbytery is incorporated under the laws of the State of Ohio as The Presbytery of Scioto Valley. This organization is organized exclusively for charitable, religious, educational and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.
- Section 5.02     The corporation shall hold all financial, personal property, and real property assets in trust for the use and benefit of the Presbyterian Church (U.S.A.) in accordance with the Constitution of the Presbyterian Church (U.S.A.).
- Section 5.03     Except as otherwise provided by law, the Articles of Incorporation, the Code of Regulations, or the Constitution of the Presbyterian Church (U.S.A.), the authority to carry out the business affairs of the Corporation shall be exercised by the Presbytery's Commission for Presbytery Operations, which performs the legal function of a Board of Directors, and is elected in accordance with the Constitution of the Presbyterian Church (U.S.A.), the Code of Regulations, these Bylaws, the Structural Design for Mission and Ministry, and the Manual of Operation.
- Section 5.04     The officers of the corporation shall be president, vice-president, secretary, and treasurer. The positions of secretary and treasurer may be combined.
- Section 5.05     The Board of Directors shall nominate corporate officers for election at the annual meeting of the Presbytery.
- Section 5.06     Any properly constituted meeting of the Presbytery may constitute a meeting of the corporation.
- Section 5.07     The Presbytery shall delegate the functions of the Board of Directors to the Commission for Presbytery Operations (as described in the Structural Design for Mission and Ministry) which shall have the power, authority, and responsibilities of and shall perform the duties required of a Board of Directors under Ohio Nonprofit Corporation Law.

## **Article VI.**     **Procedures**

- Section 6.01     The Presbytery shall be governed by the Constitution of the Presbyterian Church (U.S.A.) (hereafter "Constitution"), the laws of the State of Ohio as they pertain to the organization of religious institutions, and the Bylaws, the Code of Regulations, the Structural Design for Mission and Ministry, and the Manual of Operation of the Presbytery. The Bylaws, the Code of Regulations, the Structural Design for Mission and Ministry, and the Manual of Operation shall not supersede said Constitution. To the extent these Bylaws cannot be interpreted consistent with the Code of Regulations,



including any amendments thereto, the Code of Regulations shall control the proceedings of the Presbytery.

- Section 6.02 Procedures for all meetings shall be determined by the most recent edition of *Robert's Rules of Order Newly Revised*, except in cases in which the Constitution provides otherwise, and unless special procedures are adopted by the Presbytery by a majority vote of those present and voting. The Presbytery may also make use of processes of discernment in its deliberations prior to a vote as agreed upon by the body.
- Section 6.03 The Bylaws of the Presbytery may be amended, subject to the Charter of the Corporation, the laws of the State of Ohio, the Constitution of the Presbyterian Church (U.S.A.), and the Code of Regulations of the Presbytery, at any meeting of the Presbytery by a two-thirds vote of the commissioners present and voting, provided notice of such a proposed change has been given at the previous stated or special, meeting. These Bylaws may not be amended contrary to or so as to not include the provisions of the Constitution of the Presbyterian Church (U.S.A.).
- Section 6.04 The Structural Design for Mission and Ministry may be suspended at any stated meeting of the Presbytery for that meeting by a two-thirds vote of the commissioners present and voting.
- Section 6.05 The Manual of Operation may be amended at any stated meeting of the Presbytery by a majority vote of the commissioners present and voting, provided that notice of the proposed change has been presented in writing at a previous meeting.
- Section 6.06 The Stated Clerk shall report at the next stated meeting of the Presbytery following the effective date of the amendments to the *Book of Order* transmitted by the previous General Assembly of the Presbyterian Church (U.S.A.) to all the presbyteries which received affirmative votes of a majority of the presbyteries. The Stated Clerk shall indicate whether any portion of these Bylaws has become inconsistent with the Constitution, as amended. If an inconsistency is reported, the Stated Clerk shall propose appropriate amendment to these Bylaws to insure consistency with the Constitution.
- Section 6.07 Changes related to spelling mistakes, typographical errors, incorrect grammar, or non-editorial changes to the Constitution such as section renumbering, are not considered amendments.
- Section 6.08 The Presbytery shall provide by rule for a process for reviewing the provisions of these Bylaws as needed but not less than every five years.

## **Article VII. Membership**

- Section 7.01 Members  
Membership in the Presbytery shall be determined consistent with the provisions of the Constitution of the Presbyterian Church (U.S.A.).

(a) *Teaching Elders*. Every active teaching elder enrolled in the Presbytery of Scioto Valley shall be a Continuing Member of the Presbytery guided by the criteria for

membership outlined in the Constitution and Manual of Operation. It shall be the duty of each teaching elder who is an active member or a member-at-large to attend all stated meetings of the Presbytery.

(b) *Ruling Elder Commissioners Representing Congregations.*

- (i) Presbyterian Churches (U.S.A.) congregations within the boundary of the Presbytery shall be represented by at least one (1) ruling elder commissioned by its session.
- (ii) Congregations with membership over 500 shall be represented as follows:
  - 501-1,000 – 2 ruling elders
  - 1,001-1,500 – 3 ruling elders
  - 1,501-2,000 – 4 ruling elders
  - Over 2,000 – 5 ruling elders

The Stated Clerk will report to the Presbytery at the last stated meeting of the second quarter of the calendar year the membership of congregations at the close of the previous calendar year. Congregations eligible for additional elders will be notified and be able to have the additional ruling elder commissioners to represent them at any stated or special meeting of the Presbytery. The terms of these additional ruling elder commissioners shall run from the first stated or special meeting of the third quarter of the calendar year to the last stated or special meeting of the second quarter of the following calendar year.

(c) *Ruling Elders Serving the Presbytery.*

- (i) A ruling elder elected as an officer of the Presbytery or as a member of a Permanent or Standing Ecclesiastical Commission or a Standing Committee of the Presbytery shall be enrolled as a member of the Presbytery for the duration of service in office or on the standing commission or standing committee, whether or not commissioned by his or her session.
- (ii) A ruling elder commissioned by the Presbytery to particular pastoral service shall be a member for the length of the commissioned service.
- (iii) A ruling elder who is a Certified Christian Educator according to the processes and standards of the Presbyterian Church (U.S.A.) and is serving a congregation or the Presbytery as a Christian Educator shall be member for the length of service.
- (iv) Additional ruling elders may be commissioned to the Presbytery in accordance with the Manual of Operation to sustain parity of teaching elders and ruling elders.

(d) *Corresponding Members.*

- (i) Teaching elders holding membership in other presbyteries, ministers credentialed by other denominations in correspondence with the Presbyterian Church (U.S.A.), and ruling elders serving the Presbyterian Church (U.S.A.), its councils, entities, or related organizations may be seated as corresponding members by majority vote of the Presbytery. Such persons shall have voice but no vote for the duration of a meeting.
- (ii) Former moderators of the Presbytery who are ruling elders shall be enrolled as corresponding of the Presbytery with voice but no vote as long as they maintain active membership with a member congregation.

## **Article VIII. Ecclesiastical Officers**

Section 8.01 The ecclesiastical officers of the Presbytery shall be: Moderator, Moderator-Elect, Stated Clerk, and Treasurer.

- a. *Moderator.* The Moderator shall perform all the duties and responsibilities of a moderator as outlined in the Constitution's "Form of Government" and such other duties and responsibilities as determined by the Manual of Operation.
- b. *Moderator-Elect.* The Moderator-Elect shall act for the Moderator upon request, or in the Moderator's place should the Moderator be unable to act. The Moderator-Elect will normally be nominated to be the next Moderator.
- c. *Immediate Past Moderator.* The most recent available Immediate Past Moderator shall act in the event that the Moderator and the Moderator-Elect are unable to act.
- d. *Stated Clerk.* The Stated Clerk shall perform all the duties and responsibilities of a stated clerk as outlined in the Constitution's Form of Government and such other duties and responsibilities as determined by the Manual of Operation. The Stated Clerk shall be the secretary of the corporation.
- e. *Treasurer.* The Treasurer shall have custody of all funds and other valuable papers, and shall provide a monthly report of receipts and expenditures to the Stated Clerk, to the appropriate executive staff member, and the commission responsible for the financial operations as designated in the Manual of Operation. The same individual may serve as ecclesiastical treasurer and corporate treasurer.

Section 8.02 Ecclesiastical officers of the Presbytery will be nominated by the Committee for Nominations at the last stated meeting in the third quarter of the calendar year. Nominations from the floor shall be permitted.

- (a) Officers of the Presbytery will normally be installed at the last stated meeting of the fourth quarter of the calendar year.
- (b) Persons elected as Moderator, Moderator-Elect, and Treasurer shall be elected to serve for one (1) year and their term of begins immediately upon installation. Persons elected as Stated Clerk shall be elected to serve three (3) year terms.
- (c) No member shall hold more than one office at a time, save and except that the positions of Stated Clerk and Treasurer may be combined and held by the same person.
- (d) When a vacancy occurs in the office of Moderator, the Moderator-Elect will be installed at the next stated meeting of the Presbytery to serve the remainder of the term and may be nominated for a full term. When a vacancy occurs in the office of Moderator-Elect, the Committee for Nominations will bring a nomination to the next stated meeting of the Presbytery to fill the vacancy through the end of the current term.

## **Article IX. Meetings**

Section 9.01 Stated Meetings

- (a) The Presbytery shall meet in stated meetings as necessary to accomplish its mission to comply with the Constitution. Such meetings will be established by action of the body as a whole.

- (b) The Coordinating Team shall have responsibility for proposing to the Presbytery the place and time for stated meetings.
- (c) The Coordinating Team, in consultation with the Presbytery's officers and staff, shall prepare the agenda for each meeting of the Presbytery.
- (d) The last stated meeting of the Presbytery held in the fourth quarter of the calendar year will be the annual meeting of the Presbytery.
- (e) Notice of stated meetings shall be sent by electronic and/or postal mail.
- (f) All meetings of the Presbytery shall be opened and closed with prayer.
- (g) All meetings of the Presbytery are open to observers, except if the Presbytery properly approves going into executive session. Observers may be invited to speak by the Moderator or by a properly approved request of the members present and voting.

#### Section 9.02 Special Meetings

- (a) Special meetings may be called by the Moderator at the request, or with the concurrence, of two teaching elders and two (2) ruling elders, the ruling elders being of different churches. Should the Moderator be unable to act, the Stated Clerk shall, under the same conditions issue the call for the meeting. If both the Moderator and Stated Clerk are unable to act, any three (3) teaching elders and three (3) ruling elders, the elders being from different churches, may call a special meeting.
- (b) The Synod may direct the Presbytery to convene a special meeting for the transaction of designated business.
- (c) Official notice of a special meeting shall be sent by postal mail not less than ten days in advance to each teaching elder and to the session of every church. The notice shall set out the purpose of the meeting.
- (d) No business other than that listed in the notice for a special meeting shall be transacted.

#### Section 9.03 Quorum

A quorum of a meeting of the Presbytery shall be 5% of the teaching elder members serving in ministries validated of the Presbytery as provided in the Manual of Operation and an equal number of ruling elders each representing a different church of the Presbytery.

#### Section 9.04 Voting

- (h) The members of the Presbytery as determined consistent with the provisions of the Constitution and these Bylaws shall be eligible to vote at all stated and special meetings of the Presbytery.
- (i) Voting by proxy is not permitted.

#### Section 9.05 Minutes

The Stated Clerk shall make available the Minutes of Presbytery meetings and give notice to all members of Presbytery and clerks of sessions.

#### Section 9.06 Electronic Meetings

The Presbytery, as well as all Standing Ecclesiastical Commissions and Presbytery Committees authorized by these Bylaws, may conduct meetings electronically when *Robert's Rules of Order* is applied whereby "the meetings provide, at a minimum, conditions of opportunity for simultaneous aural communication among all participating

members equivalent to those of a meeting held in one room or area.” (RONR, 11<sup>th</sup> ed., p 97, ll. 24-27)

## **Article X. Staff**

Section 10.01 The Presbytery shall have the power to employ such staff and personnel as needed to fulfill its mission in accordance with the Constitution. The Manual of Operation will define the purpose of each staff position, method of nomination and election or hire, terms of position, jurisdiction of the position, and responsibilities.

## **Article XI. Standing Ecclesiastical Commissions and Presbytery Committees**

### Section 11.01 Election and Accountability

- a. Members of Standing Ecclesiastical Commissions shall be elected directly by the Presbytery and are accountable to Presbytery.
- b. Members of Standing Committees shall be elected directly by the Presbytery in accordance with the Constitution, the Bylaws, and the Manual of Operation.

### Section 11.02 Standing Ecclesiastical Commissions

Standing Ecclesiastical Commissions include those with duties mandated by the Constitution’s *Book of Order* and other Presbytery Commissions whose duties are defined in the Manual of Operation. Standing Ecclesiastical Commissions are authorized to act on the authority of the Presbytery

The Standing Ecclesiastical Commissions of the Presbytery are as follows:

Permanent Judicial Commission  
Commission for Congregational Life  
Commission for Church Professionals  
Commission for Nurture and Outreach  
Commission for Presbytery Operations

- a. These Commissions have oversight of the general ministry concerns of the Presbytery and may be delegated the powers of the Presbytery as allowed by the Constitution’s *Book of Order*.
- b. Members of Standing Ecclesiastical Commissions will be teaching elders and ruling elders in numbers as nearly equal as possible.
- c. The quorum for a Standing Ecclesiastical Commission is a majority of the elected members.

### Section 11.03 Standing Committees

The Standing Committees of the Presbytery are:

Coordinating Team  
Committee for Nominations  
Committee for Overtures and Amendments  
Committee for Representation

- a. The responsibilities and powers of these Standing Committees are defined in the Constitution and the Presbytery’s Manual of Operation.
- b. Members of Standing Committees will be teaching elders and ruling elders in numbers as nearly equal as possible.
- c. The quorum for a Standing Committee is a majority of the elected members.

#### Section 11.04 Administrative Commissions

The use of Administrative Commissions will comply with the guidelines provided in the *Book of Order* (G-3.0109b). once authorized by the Presbytery at a duly called meeting, the Moderator shall appoint ruling and teaching elders to the commission in accordance with the action of the Presbytery. The Moderator will report the names of the commission to the Stated Clerk for inclusion in the Presbytery Minutes. The final report of an administrative commission will be reported to the Presbytery for inclusion in the Presbytery Minutes.

The Moderator, on certification from the Commission for Church Professionals that a teaching elder may be ordained and/or installed to a pastoral position or that a ruling elder has been approved to be commissioned to particular pastoral service, will consult with the teaching or ruling elder and appoint teaching and ruling elders as provided for in the Manual of Operation to an administrative commission to perform the rite on behalf of the Presbytery. The minutes of the commission will be delivered to the Stated Clerk for inclusion in the Presbytery Minutes.

#### Section 11.05 Investigating Committees

The Moderator of the Presbytery may appoint an Investigating Committee between stated meetings of the Presbytery as authorized by the *Book of Order* D-10.0201b upon receipt of the Stated Clerk of a written statement of an offense as defined in *Book of Order* D-10.0101 and D-10.0102. If the Moderator disqualifies her/himself in a particular case, the Moderator may delegate the Moderator-Elect the authority to appoint an Investigating Committee. In making the appointment the Moderator or Moderator-Elect shall consult with the Executive Presbyter and Stated Clerk of the Presbytery or their designees. The appointment of Investigating Committees shall be reported as information to the next stated meeting of the Presbytery.

#### Section 11.06 Committees of Counsel

In the event the Presbytery becomes a complainant or respondent in a remedial case (*Book of Order* D-6.0302), the Moderator of the Presbytery may appoint a Committee of Counsel between stated meetings of the Presbytery as authorized by *Book of Order* D-6.0302a. If the Moderator disqualifies her/himself in a particular case, the Moderator may delegate the Moderator-Elect the authority to appoint a Committee of Counsel. In making the appointment the Moderator or Moderator-Elect shall consult with the Executive Presbyter and Stated Clerk of the Presbytery or their designees. The receipt of the remedial complaint and the appointment of a Committee of Counsel shall be reported as information to the next stated meeting of the Presbytery.

#### Section 11.07 Other Commissions and Committees

- a. The Presbytery may provide through the Manual of Operation for the creation and composition of other commissions and standing and special committees as needed.
- b. The Manual of Operation will provide the means for the Standing Ecclesiastical Commissions and Standing Committees to form sub-committees, special committees, and task teams as needed to carry out the mission of the Presbytery.