

**THE PRESBYTERY OF SCIOTO VALLEY
TWO HUNDRED FIFTY-SECOND STATED MEETING**

Liberty Presbyterian Church
7080 Olentangy River Rd, Delaware, Ohio
September 17, 2019

**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 fifty-second Stated Meeting at the Liberty Presbyterian Church, 7080 Olentangy River Rd, Delaware, Ohio, on Tuesday, September 17, 2019.

I. THE PRESBYTERY IS CALLED BY THE HOLY SPIRIT

Convening the Meeting

The meeting was called to order at 3:30 p.m. by moderator Rebecca Tollefson and opened with prayer.

A. Declaration of a Quorum and the Formation of the Roll

The stated clerk, Jeff Schooley, 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)

B. Agenda

Stated clerk Jeff Schooley presented the agenda for the meeting. (Attachment 2). The agenda was approved by voice vote.

C. Greetings

Host associate pastor Rev. Kyle Doeblen brought greetings from the Liberty Presbyterian Church of Delaware, Ohio.

II. To Worship God

The Presbytery worshipped God, featuring a sermon entitled *Intentional Faith Development* by Pastors John and Becky Hart, based on Psalm 119: 129-135, and a presentation by the Rev. Maria Bock Barrett on mission conditions in the Dominican Republic. An offering was taken for the Peacemaking and Global Witness offering.

The meeting was gavelled back into order at 4:30 pm by Moderator Rebecca Tollefson.

II. To Steward Christ's Work

New ruling elder commissioners were introduced. The following Corresponding Members were seated:

- Rev. Jimmy Hawkins of the PC(USA) Office of Public Witness.
- Rev. Mark Rich of the ELCA.

- Rev. Maria Bock Barrett of the Protestant Church of the Dominican Republic.
- Rev. Rafaat Zaki, Synod Executive of the Synod of the Covenant.

The Presbytery voted to approve seating these members.

A. Consent Agenda

Stated Clerk Rev. Jeff Schooley presented the Consent Agenda, which may be found in his report in Attachment 3. It consisted of approval of the minutes of the May 21, 2019 Presbytery meeting, and the special called Presbytery meeting on August 20, 2019, as amended. The Consent Agenda was approved without objection.

B. Staff Reports

Executive Presbyter Dr. Jeannie Harsh reported on her work and that of the Presbytery staff. She remembered with love the late Rev. Sally O Robinson, Presbytery Stated Clerk. She mentioned the upcoming search for a new Presbytery Treasurer and welcomed Rev. Jeff Schooley, the new Presbytery Stated Clerk.

Stated Clerk Rev. Jeff Schooley reported. His detailed report may be found in Attachment 3.

C. Announcement of New Business.

One item of New Business was received: An Overture to General Assembly, from Rev. Cynthia Burse. This overture is in Attachment 15.

III. To Celebrate Christ's Mission

1. Rev. Cynthia Holder Rich reported on the partnership with the ELCA in Tanzania.
2. Rev. Joon Won Lee, Korean PC, spoke briefly regarding what PSV might learn from/about that congregation.
3. Rev. Jimmie Hawkins of the PC(USA) Office of Public Witness spoke about his office's work and mission.

At this time the Presbytery adjourned for refreshments and round-table discussions of advocacy and the work of the Office of Public Witness.

Moderator Tollefson gaveled the meeting back into order at 6:02 pm and turned the gavel over to Vice-Moderator Mark Gauén.

4. Coordinating Team

Elders Carla Mavis and James Wilson, reporting for the Team, made a statement on behalf of the Coordinating Team regarding first and second readings of Presbytery policy. This statement may be found in Attachment 4.

5. Eastminster Administration Commission

Rev. Charlotte O'Neil reported for the Commission. Their report may be found in Attachment #16.

She made the following motion:

On behalf of the Columbus Eastminster Presbyterian Administrative Commission, we move to dissolve the Eastminster Church and for the Eastminster

Administrative Commission to act as the session of the church until the corporation can be closed.

This motion was approved by voice vote.

6. Proposed Church Merger Task Force

CRE Mark Johnson reported for the Task Force. Their report may be found in Attachment #17. On behalf of the task force and the Brookwood Presbyterian Church, Covenant Parish Presbyterian Church, and Parkview Presbyterian Church, he made the following motions:

- i. Whereas the Churches desire to unite, coming together willingly and on an equal basis, to make a more effective response to God's call, the Churches move that the Presbytery:
 - Declare that the congregations of Brookwood Presbyterian Church, Covenant Parish Presbyterian Church, and Parkview Presbyterian Church be merged into one congregation of the Presbyterian Church (U.S.A.) according to the following Plan of Union and
 - Declare that the resulting congregation be known as Unity Presbyterian Church.

This motion was approved by voice vote.

- ii. Whereas the congregation resulting from the merger will initially have no corporate regulations, no session, and no pastoral relationships, the Churches move that the Presbytery:
 - Call a congregational meeting of Unity Presbyterian Church to be held following its worship service on September 29, 2019, for the purpose of electing elders and deacons, approving the call and the terms of call of each of the pastors, and approving the corporate regulations and the congregational rules and
 - Appoint Rev. John Birkner (member at large) to be the moderator and Mary French (Brookwood) to be the secretary of the congregational meeting.

This motion was approved by voice vote.

- iii. Whereas the united congregation will have no session and a continuity of leadership is desirable for both ecclesial and corporation functions, the Churches move that the Presbytery:
 - Appoint ruling elders Greg Figurski (Brookwood), Mary French (Brookwood), Mary Martin (Covenant Parish), and Joe Rutherford (Parkview) and ministers of the Word and Sacrament John Birkner (member at large), Amy House (Brookwood), Nate Manzo (Parkview), and Patricia Moats (Covenant Parish) as an administrative commission with original jurisdiction of Unity Presbyterian Church until its elected session has been installed.
 - Authorize the corporate officers of the corporations of the Churches to continue to function in their roles under the

authority of the administrative commission as the acting session.

This motion was approved by voice vote.

The Presbytery applauded and gave particular thanks to Rev. John Birkner, Elder Mark Johnson, and the members of the new Unity Presbyterian Church for their hard work through the process of getting to this point.

Vice-Moderator Gauen returned the gavel to Moderator Tollefson at this time.

7. Commission for Presbytery Operations

Dr. Robert Gustafson reported for the commission. He presented the following items:

- A report that the Commission has taken no reportable actions on behalf of the Presbytery.
- The 2018 Audit Report (Attachment 5)
- The Treasurer Report (Attachment 6)
- The Proposed 2020 Budget for its first reading (Attachment 7)
- He answered questions for clarification.

He moved that the Presbytery receive the 2018 Audit. This was approved by voice vote.

He moved that the Presbytery accept the Treasurers Report. This was approved by voice vote.

8. Commission for Church Professionals

Rev. Ann Melick reported for the Commission.

She presented the following actions taken on behalf of the Presbytery:

- Concurred with the requests of congregations regarding changes to the Terms of Call for pastors. These terms of call are in Attachment 8.
- Approved the following Ordination Exam Readers:
 - Teaching Elders Adam Anderson and Ann Melick,
 - Ruling Elders Natalie Alter and Carol Evans,
 - Alternate Liz Wagner.
- Commissioned CRE Mark Johnson for St. Andrew Presbyterian Church and installed Rev. Gary Brose as pastor of the First Presbyterian Church of Mount Gilead. The minutes of these commissions are in Attachment 10, as amended.

The Commission recognized the retirement of Rev. Joseph T Fields and the Presbytery granted him the status of Honorable Retirement, effective August 31, 2019.

On behalf of the Commission, Rev. Todd Tracy presented Rev. Charles H "Kyle" Doeblor, Associate Pastor of Liberty Presbyterian Church (Delaware, Ohio), for examination for transfer of his ordination credentials from the Reformed Church in America (RCA) to the Presbyterian Church (USA). After Rev. Doeblor answered questions related to his reasons for making this transition and for making it now

and theological differences between the two denominations, the examination was arrested by voice vote.

The Presbytery voted by voice vote to approve Rev. Doebler's transfer.

Rev. Melick presented for a second reading the revised Policy for Dissolution of Pastoral

Relationships (Attachment 9).

The Presbytery voted to approve this policy as amended.

She made the following announcements:

- October 11 Healthy Boundaries Worship
- November 3-5 Church Professional's Retreat

She was asked what the Commission's recommendation would be for Minimum Terms of Pastoral Call.

9. Commission for Congregational Life.

Rev. Jeri-Lynne Bouterse reported for the Commission.

She presented for a second reading a revised Policy to Dissolve (Close) a Congregation (Attachment 11).

The Presbytery voted to approve this policy.

The Commission presented the report of the Jerome Township Property Task Force (attachment 13).

The Presbytery voted to approve this report and the recommendations therein.

The Commission presented for a first reading a Congregational Revitalization Policy (attachment 14).

Commission for Church Professionals, the Return

At this time, Rev. Ann Melick returned to the microphone to announce the Commission on Church Professionals' recommendation for 2020 Minimum Terms of Call. The changes in terms are as follows:

Status	Hours	Annual Salary-Teaching Elder	Annual Salary-CRE
Full-Time	40-48	\$50,600.00	\$40,480.00
3/4 Time	30-36	\$37,950.00	\$30,360.00
1/2 Time	20-24	\$25,300.00	\$20,240.00
1/4 Time	10-12	\$12,650.00	\$10,120.00

All other terms (mileage, study leave, etc.) remain the same.

These terms were approved as recommended by voice vote.

10. Commission for Nurture and Outreach.

Rev. Mary Gause reported for the Commission.

- The Commission approved a neighborhood Mission Grant for Amesville New England Parish in the amount of \$1,750.00.
- The Commission approved communion for the Presbyterian Women event on October 26.
- The Commission approved distribution of higher education funds.

She made the following announcements:

- Thanks to all who helped with the Jimmie Hawkins event.
- A pre-presbytery event in November will focus on dismantling racism.
- PIE will be held at Worthington Presbyterian Church on January 11, hosting Kathryn Threadgill, who will speak about Congregational Vitality.
- The West Side Urban Ministry is collecting coats for children as part of their annual Coat Drive.

She presented a video from the 2019 Youth Triennium.

Each of these commission reports was received and approved by voice vote.

11. Nominating Committee

Rev. Don Hilkerbaumer placed the following names into nomination for Presbytery positions:

Vice-Moderator CRE Kate Merold

Nominations for Action for the Presbytery Coordinating Team (CT)

Class	Name	Email		Term
2022	Ann Palmerton	apalmerton@bspc.org	MWS	2 nd at Large
2022	Myong Kim	whoismks@hotmail.com	MWS	2 nd at Large

Nominations for Action for the Presbytery Commission for Church Professionals (CCP)

Class	Name	Email		Term
2022	Tom Rice	trice@worthingtonpresbyterian.com	MWS	2 nd
2022	Ann Melick – Chair	annie@melick.net	MWS	2 nd
2022	Onebeba Amoponsag		RE	1 st
2020	Gray Marshall	graymarshall@gmail.com	MSW	1st
2021	Ed Brinklow	edwinbrinklowwu@hotmail.com		1st

Nominations for Action for the Presbytery Commission for Congregational Life (CCL)

Class	Name	Email		Term
2022	Adam Anderson – Chair	revawra@gmail.com	MWS	2nd
2022	Marquell Segelken	dsegelke@columbus.rr.com	RE	2nd
2022	Joel Esala	circlevillepastor@gmail.com	MWS	1st
2021	Justice Ofosuene	kofifosuene@yahoo.com	MWS	1st
2021	Kyle Doeblor	kyle@libertybarnchurch.com	MWS	1st
2020	Yvonne Gustafson	ygustafson3@gmail.com	RE	1st
2022	Leland Platt	lelandw@msn.com	MWS	1st

Nominations for Presbytery Action for the Commission for Nurture and Outreach (CNO)

Class	Name	Email		Term
2022	Kathie Bubb	kathibubb@gmail.com	RE	2nd
2022	Carol Evans	willie.evans25@gmail.com	RE	1st
2022	Katie Kinnison	katherinekinnison@covenantpcusa.org	MWS	1st
2020	Alice Phillips	revalp@neo.rr.com	MWS	1st
2020	Tina Johnson	tinarjohnson@gmail.com	RE	1st
2021	Amy House	revamyehouse@gmail.com	MWS	1st
2022	Bob Bethge		RE	1st

Nominations for Presbytery Action for the Commission for Presbytery Operations (CPO)

Class	Name	Email		Term
2021	Jim Hines-Chair	jhines1116@gmail.com	RE	
2022	Karen Zent	kmzent@aol.com	RE	2 nd
2022	Robert R. Tolar Jr.	rirtolar@gmail.com	MWS	1 st
2022	Arthur Gooray	artgooray@gmail.com	RE	1 st

Nominations for the Committee on Representation (COR)

Class	Name	Email		Term
2022	Pam Patterson	pammyjane3@gmail.com	CRE	2 nd
2022	Joon Woo Lee		MWS	2nd

Nomination for the Permanent Judicial Committee (PJC)

Class	Name	Email	
2025	Sarah Sams	sarahsams@hotmail.com	RE
2025	Janice Hilkerbaumer	jmh.baumer@gmail.com	MWS
2025	Dennis Piermont	dhpiermont@gmail.com	RE

Nomination to serve as Commissioner to Synod of the Covenant

2022 Rev. Rebecca Tollefson

There were no nominations from the floor for any position.
These people were all elected by voice vote.

12. New Business

Rev. Cynthia Burse presented an Overture to General Assembly. This Overture is in Attachment 15.

The Presbytery voted to approve this Overture.

IV. The Presbytery Embodies Christ's Love

At this time Moderator Tollefson handed the gavel to Vice-Moderator Gauen.

Rebecca Tollefson shared her experience representing the Presbytery at the Synod of the Covenant Assembly in August.

Moderator Tollefson took the gavel back at this time.

Announcements

- Ross Slaughter of Mt Vernon announced the upcoming Restored Conference event in Mt. Vernon. More details can be found at <https://restoredconference.com/>.
- Joel Esala, Circleville, reminded the Presbytery's about the planned video blessing for Rose Run Presbyterian Church.
- Mark Gauen reported on the interment of Rev Kristin Schutte on August 29. He reminded the Presbytery to make proper arrangements in case of sudden death.
- Alice Phillips of Plain City requested a moment of prayer for the Eastminster Presbyterian Church.

Adjournment

On motion, the meeting was adjourned with prayer by the moderator at 8:00 p.m. Eastminster and all closing churches were specifically mentioned in prayer.

The Next Called meeting of Scioto Valley Presbytery shall be at 3:30 pm on Tuesday, November 19, 2019, at Circleville Presbyterian Church in Circleville, Ohio.

Respectfully submitted,

Jeff Schooley
Stated Clerk

Attachment 1: The Presbytery Roll

Congregation	Pastor	Elder Commissioner
Amanda Amesville Athens Alexander Athens First Bloomingburg First Bremen Bethel Chillicothe First Circleville Columbus Bethany Columbus Broad Street Columbus Brookwood Columbus Christ Columbus Covenant Columbus Crestview Columbus Fairmoor Columbus Glen Echo Columbus Grace Community Columbus Highlands Columbus Hoge Memorial Columbus Indianola Columbus Korean Columbus Old First Columbus Orimia Evangelical Columbus Overbrook Columbus Ramseyer Columbus Shady Lane Columbus St. Andrew Columbus Westminster Delaware Concord Delaware First Delaware Liberty Delaware Old Stone Delaware West Berlin Dublin	Elizabeth Tietz, CRE - P Robert Martin - P Lawrence R. Hoffmann, SS/HR - E Jason Link - E Joel Esala - P Edward Lewis - P Amy Miracle - P Ann Palmerton - P John Birkner - P Amy House - P Pamela Patterson, CRE - P Jeri-Lynne Bouterse - P Katherine Kinnison - P Carol Boogards - E Patricia Moats - P Leland Platt - P Tom Billman, CRE - P Edwin Brinklow - P Joon Won Lee - P Deb Bergmann, CRE-A Zegeye Hambissa, CRE - A Bill Gause - E Mary Gause - P Justice Agyemang Ofosuhene - P Patricia Moats-P Mark Johnson, CRE - P Douglas Browne - P Virginia Teitt -P Deb Patterson - P John Hart - P Rebecca Hart - P Kyle Doeblor - P Adam Anderson - P Robert J. Gustafson, CRE - P Jennifer Eastman Hinkle - P	 Andrew Stuart Judy Turner Ronald Cook Carla Mavis Vann Rogers Arthur Gooray James Wilson Ellen Bennett Sharon Orbaker Carol Craven Patricia Gardner Kathy Isern Ed Kinschner K. Boamah-Acheampong Fred Vaughan Carol Evans Brad Carleton Melinda Wood Ryan Johnson Carrie Ryan Lou Ann Shy Kevin Dauer

Peggy Holcomb, CRE - A

Congregation

Frankfort
Frankfort Concord
Fredericktown First
Gahanna Mifflin
Gallipolis First
Galloway
Grandview Heights Boulevard
Granville First

Grove City
Groveport
Harrisonville
Hilliard

Iberia
Ironton First
Jackson First
Johnstown
Kingston Mt. Pleasant
Kingston Whisler
Lancaster First
Lithopolis Bloom
Logan First
London First
Marion Lee Street
Marysville First

McArthur
Middleport First
Mt. Gilead
Mt. Vernon
Nelsonville
New Albany Rose Run
Newark First
Newark Hanover
Newark Second
Newark Woodside
Oak Hill Bethel
Oak Hill Horeb
Oak Hill Moriah

Pastor

Todd Thomas, CRE - A
Todd Thomas
Christine Burns, CRE - P
David L. Bubbs - P
Mark Parsons-Justice - P
Thom Shuman - A
Preston Shealy - E
Karen J. Chakoian - P
Janice Hilkerbaumer - P
Trip E. Porch - P
Robert R. Tolar Jr. - P
Christina Piper, CRE - P
David Faulkner - E

Carson J. Hunt, CRE - P
Shelley Wiley - E
Kevin Heckathorn - A
Barry Bennett, SS - A
Donald Frank, TS - A
Steven Garstad - P
Catherine Hill, CRE - E
Elizabeth Wagner - P
Desiree Youngblood - P
Scott W. Schnapp, SS - P
Jeffrey A. Schooley - P
Richard S. Mickely, CRE - P

James V. Synder, CRE- A
Gary M. Brose - P
Ross Slaughter - P
Peter Galbraith - A
Jonathan Carlisle - P
Steven Brand - A
Sarah Juist - P
Todd Tracy - P

Linda Plummer, CRE - A
Linda Plummer, CRE

Elder Commissioner

Becky Sorrell
Sara Ebinger

Charmaine Hamilton

Paige Tolar
Angie Vohsing

Ed Pool

Joe Blaho
Janis Walters
Kathi Kinney

Charles Howland
Jerry Harper

Sarah Underhill
Priscilla Hare
Ron McLeish
Fred Pyle

Oak Hill Presbyterian
Oak Hill Sardis

Congregation

Ostrander
Pataskala First
Pataskala Jersey
Pataskala Outville
Pickerington Prince of Peace
Plain City
Portsmouth First
Portsmouth Second
Reynoldsburg First
Reynoldsburg Parkview
Sedalia Midway
Sunbury Condit
Utica
Washington Court House First
Washington Court H. McNair
Waverly First
Wellston
Rushville Rushcreek
Westerville Central College

Westerville First
Wilkesville First
Worthington

Linda Plummer, CRE

Pastor

Ron Botts – P
Janet A. Hufford - P

L. Kae Merold, CRE - P
Charlotte O'Neil - P
Alice L. Phillips - P
Bruce A. Kreutzer - P
Allison T. Bauer - A

Nate L. Manzo - P

Ann Melick - P
Terry Holobaugh, CRE - A
James Gray Marshall - P
Elizabeth Maurath, SS - P

John Pelletier, CRE - A

Malcolm S. Davis - A
David Redding - A
Mark L. Gauen - P
Ann Moody, CRE - A
Julia Wharff Piermont - P
Thomas F. Rice - P
Elizabeth B. Rice -E
Wayne D.Morrison - E

Elder Commissioner

Nikki Conklin
Sally Kean

Cathy Ritchie
Ann Eblin

Nelson Blue
Jill Roberts

Barbara Pettit

Bill McCormick

John Gray
Katherine Mead
Taylor Surface

Minister Members at Large Honorably Retired

Alexander George
Armstrong Robert J.
Armstrong Robert G. - P
Baker Gareth - P
Au Roger
Bastin Dan E.
Birdsall Judith
Black Jane E.
Bloom Karen
Bogue Catherine

Boone Rawley D.
Boteler Mary Gene
Bougher Phillip
Briley Robert
Browne James
Burse Cynthia - P
Campbell Martha
Campbell William M.
Carlisle Jonathan - P
Clark Harold

Clokey Donald
Coberly Robert
Draves Nancy
Ellsworth Richard
Faulkner David R.
Joseph T. Fields Jr. - P
Fisher Evan D.
Gifford Theresa C.
Gray J. Robert
Groat John M.

Grove James
Hare Frank E.
Hays Richard
Heffner Phyllis - P
Henderson Bruce A.
Hilkerbaumer Donald - P
Hilkerbaumer Janice
Hitt Mary Jane
Hoffhine Judith
Hoffmann Lawrence R.
Huntley Reid D.
Jackson, Sydney - P
Johnson Gordon
Johnson William T.
Jones Timothy
Kongshaug Oluf
Kuckuck John W.
Leety William
Lewicki Deborah - P
Manos John J.
Martin Thomas B.
Mason Edna C.
McGloshen Thomas H.

Mehaffey George O.
Merold M. Stephen - P
Carroll Meyer
Meyer Carroll C.
Miller Laurence E. - P
Mori Thomas J.
Morrison Wayne D.
Moser Keith D.
Moxley Irvin S.
Mykrantz Jane P.
Nagy Francis R.
Nutt Rick
Obetz Robin W.
Parham, Ward
Pendell W. Donald
Ping Charles J.
Puckett Kathryn A.K.
Pursell Jack Lewis - P
Ramsey Charlsie - P
Redding Marion
Reed Arthur
Riedel Richard
Salmon Robert

Sauer Leslie
Sauer Sharon
Schmidt Beverly
Seitz Jean N.
Sensenbrenner Edward - P
Simcox Leland J.
Smith Rudolph W. - P
Smith Warrenner Susan - E
Stansbery Leslie E.
Stout Patricia - P
Stull John
Taggart Julian
Terry Elizabeth
Tollefson Rebecca - P
Vickers Don F.
Weiss Carol R.
Wendt Alan D.
Whybrew Lyndon E.
Wickliff Larry
Williams Georgiana L.
Worthen J. David
Yang Hyung Choon
Zingg Otto M. - P

Member-at-Large

Akih Mathias
Bollinger Joan
Braswell Scott
Dryburgh Dallas M.

Eldridge William J.
Faulkner David R.
Fulton Bethany
Jones Keith

Kim Myong Sun
Quist John W.
Turick Jennifer
Michael Wilson

Validated Ministry-Other Service

Baker Judy
Baughman Charlene
Callison Greg - E
Corzine, Emily

Harsh Jeannie - P
Holder Rich Cynthia - P
Jaynes Jeffrey P. - E
Kim Paul H.C.

Ludwig Michael - E
Marshall Ann - P
Mercadante Linda
Peterson-Jung Karen

Pierce Mark
Shields Mary E.

Woods Michael
Yochum Margaret - E

Ruling Elders serving on Commissions

Perpetual Agyekum, CNO
Bill Acklin, CPO
Natalie Alter, CCL
Kathi Bubb, CNO - P
Carol Evans, CCP
Richard Glass, CT - P

Robert Gustafson, CPO - P
Jim Hamilton, CPO
Susan Imel, CNO
Mark Johnson, CCL- P
Bill Lucas, CPO
Carla Mavis, CT - P

Deb Russell, CCP
Marquell Segelken, CCL - P
Karen Zent, CPO
Janis Hamrick – OA Ministry Team

Staff

Jeannie Harsh - P

Dagmar Romage - P

Certified Christian Educator

Brittany Porch - P

Candidate

Edward Lewis – P

Julie Oswalt - P

Corresponding Members

Maria Bock Barett,, Dominican Evangelical Church

Jimmie Hawkins, Office of Public Witness

Mark Rich, Faculty at Tumaini University Makumira, Arusha, Tanzania.

Guests: 14 - A detailed list is available upon request.

Kirkmont Center: Julie Preiser

Voting Presbyters – September 17, 2019

On Roll Present

Ministers serving a congregation (includes Stated /Temporary Supply/Transitional	87	54
Honorably Retired Ministers	96	17
Validated Ministry	16	3
Members-at-Large(not serving)	12	
Inactive Members	3	

Ruling Elders

Representing Churches	109	48
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Ruling Elders serving Commissions and Committees	21	5
Commissioned Ruling Elders	20	10

Attendees Without Vote

Certified Christian Educator		1
Christian Educator		
Inquirer/Candidate		2
Staff		2
Corresponding Members		3
Kirkmont Center		2
Guests		14
<u>Total Attendance</u>		161

Attachment 2: The meeting agenda as approved

PRE-PRESBYTERY EDUCATIONAL EVENT w/ REV. JIMMIE HAWKINS, OFFICE OF PUBLIC WITNESS – 1:30 P.M.

PRE-PRESBYTERY TRAINING FOR NEW COMMISSIONERS – 2:30 P.M.

For new Commissioners and those who would like a refresher about what goes on at a presbytery meeting, led by Vice Moderator Rev. Mark Gauen.

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

Convening the Meeting

Declaration of a Quorum and Formation of the Roll – Rev. Jeff Schooley

Adoption of the Meeting Agenda

Greetings from Host Pastor – Kyle Doeblen

To WORSHIP GOD

Worship themes for this year's presbytery meetings are shaped by *Five Practices of Fruitful Congregations* by R. Schnase. This afternoon we will focus upon Intentional Faith Development, seeking to better understand what person (or people) and what practices are helping us grow in our faith.

To STEWARD CHRIST'S WORK

Introduction of Guests, New Commissioners, Seating of Corresponding Members

1. Motion to approve Consent Agenda for today's meeting
2. Staff Reports
 - Rev. Dr. Jeannie Harsh, Executive Presbyter
 - Rev. Jeff Schooley, Stated Clerk
3. Announcement of New Business

To Celebrate Christ's Mission

1. Rev. Cynthia Holder Rich, member of PSV, report on the partnership with the ELCA in Tanzania
2. Rev. Joon Won Lee, Korean PC, sharing what PSV might learn from/about that congregation
3. Rev. Jimmie Hawkins, Office of Public Witness, will speak about his office's work and mission
4. Refreshments and guided conversation around tables on what Rev. Hawkins has shared

[10 minute break following round table discussion]

Commission Reports

1. Coordinating Team – Elder Carla Mavis
 - Statement regarding 1st and 2nd readings of presbytery policy
2. Eastminster Administration Commission
3. Proposed Church Merger Task Force – CRE Mark Johnson
 - Proposal: Plan for Uniting Brookwood, Covenant Parish, and Parkview Presbyterian Churches
4. Commission for Presbytery Operations – CRE Dr. Robert Gustafson

Report of Actions Taken on Behalf of Presbytery
2018 Audit Report
Treasurer Report
2020 Budget – 1st Reading
Announcements

5. Commission for Church Professionals—Rev. Ann Melick

Report of Actions Taken on Behalf of Presbytery
Retirement of Joe Fields
Examination of Kyle Doeblor, transfer from RCA
Policy for Dissolution of Pastoral Relationships – 2nd Reading
Announcements

6. Commission for Congregational Life— Rev. Dr. Jeri-Lynne Bouterse

Actions Taken on Behalf of Presbytery
Recommendations for Presbytery
Policy to Dissolve (Close) a Congregation – 2nd Reading
Jerome Township Property Task Force
Congregational Revitalization Policy – 1st Reading
Announcements

7. Commission for Nurture and Outreach – Rev. Mary Gause

Report of Actions Taken on Behalf of Presbytery
Announcements

8. Nominating Committee – Rev. Don Hilkerbaumer

Approve Nominations
Announcements

9. New Business

TO EMBODY CHRIST’S LOVE

Rebecca Tollefson will share, as Moderator, about representing the Presbytery at the Synod of the Covenant Assembly in August

Announcements, Invitations, Joys, and Concerns for the Community

Closing Prayer and Benediction

Next Presbytery Meeting
3:30 p.m.-7:30 p.m. – November 19, 2019
Circleville Presbyterian Church
Circleville, OH

Attachment #3: Consent Agenda and Stated Clerk's Report

CONSENT AGENDA

1. **Review and approval of minutes** from 251st Stated Meeting at the First Presbyterian Church of London, Ohio, May 21, 2019.
2. **Review and approval of minutes** from special-called meeting at Overbrook Presbyterian Church, Columbus, Ohio, August 20, 2019

STATED CLERK'S REPORT

1. Update on new Stated Clerk's contact information

Email: statedclerk@psvonline.org (though you may want to change the name associated with this email address in your email contacts, if you had it designated as Sally Robinson)
Phone: 330-931-9165 (cell)

Attachment 4: Statement from the Coordinating Team

Statement regarding 1st and 2nd readings of presbytery policy

For first readings of a rule or policy:

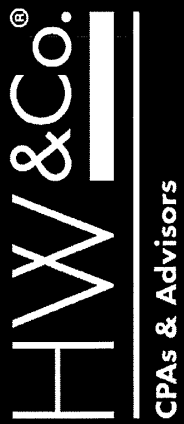
The primary purpose of a first reading of a policy is to give members of the presbytery advanced notice that a policy is being proposed. Because the policy is not being presented for approval at this meeting, debate as to the merits is not appropriate at this time. Questions seeking clarification (and not as a pretext for debate) are appropriate. Suggestions for changes to the draft may be made, provided that the suggestion is not a pretext to debate the wisdom of the policy. If extensive changes are being suggested, it is more appropriate to email those suggestions to the committee ([insert a contact email]) rather than to use extended meeting time presenting such suggestions.

For a second reading:

This item is presented for a second reading, which means it can be amended, debated and voted upon at this meeting. It was presented for a first reading at the presbytery meeting on _____. Since the first reading, [the following changes have been made to the draft {insert summary of the change}] or [no changes have been made to the draft].

Attachment #5: 2018 Audit Report

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The Presbytery of Scioto Valley

YEARS ENDED DECEMBER 31, 2018 AND 2017

THE PRESBYTERY OF SCIOTO VALLEY

YEARS ENDED DECEMBER 31, 2018 AND 2017

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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, 2018 and 2017, and the related statements of activities and changes in net assets, functional expenses, 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, 2018 and 2017, 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
August 20, 2019

THE PRESBYTERY OF SCIOTO VALLEY

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2018 AND 2017

ASSETS

	2018	2017
Current assets:		
Cash and cash equivalents	\$ 268,321	\$ 346,832
Accounts receivable	106,961	98,218
Current portion of note receivable	2,638	2,509
Prepaid expenses	9,259	3,259
Total current assets	387,179	450,818
Asset held for sale	105,614	-
Assets limited as to use	89,342	104,365
Property and equipment, net	1,409,598	1,618,292
Other assets:		
Note receivable, net of current portion	22,978	25,616
Investments	1,426,562	1,551,027
Total other assets	1,449,540	1,576,643
Total assets	\$ 3,441,273	\$ 3,750,118

LIABILITIES AND NET ASSETS

Current liabilities:		
Accounts payable and accrued expenses	\$ 110,463	\$ 120,036
Current portion of notes payable	19,753	111,805
Deferred revenue	1,882	12,283
Agency accounts	2,396	2,331
	134,494	246,455
Notes payable, net of current portion	102,237	121,986
Total liabilities	236,731	368,441
Net assets:		
Without donor restrictions:		
Commission designated	2,972,115	3,079,578
Without donor restrictions	143,085	197,734
With donor restrictions	89,342	104,365
Total net assets	3,204,542	3,381,677
Total liabilities and net assets	\$ 3,441,273	\$ 3,750,118

See notes to financial statements.

THE PRESBYTERY OF SCIOTO VALLEY

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

YEARS ENDED DECEMBER 31, 2018 AND 2017

	2018	2017
Net assets without donor restrictions:		
Revenue, support, and other:		
Per capita	\$ 410,900	\$ 430,420
General mission	139,928	147,280
Grants and contributions	2,004	44,213
Event fee income	31,505	32,495
Investment income (loss), net	(25,505)	37,420
Other income	22,577	17,757
Commission designated net assets released from Church Development Fund	-	19,784
Net assets released from donor restrictions	28,152	28,631
Total revenue, support, and other	609,561	758,000
Expenses:		
Programs:		
Nurture and outreach	111,614	121,378
Congregations	63,225	65,676
Church professionals	62,885	66,700
Greater church	173,277	199,925
General and administrative	239,198	303,287
Total expenses	650,199	756,966
Change in net assets without donor restrictions before Church Development Fund activity, net	(40,638)	1,034
Church Development Fund activity, net:		
General activity, net	(13,452)	(12,066)
Impairment loss on asset held for sale	(14,095)	-
Investment income (loss), net	(93,927)	127,863
Commission designated net assets released from Church Development Fund	-	(19,784)
Total Church Development Fund activity, net	(121,474)	96,013
Increase (decrease) in net assets without donor restrictions	(162,112)	97,047
Net assets with donor restrictions:		
Grants and contributions	17,836	15,461
Investment income (loss), net	(4,707)	7,822
Net assets released from donor restrictions	(28,152)	(28,631)
Decrease in net assets with donor restrictions	(15,023)	(5,348)
Increase (decrease) in net assets	(177,135)	91,699
Net assets, beginning	3,381,677	3,289,978
Net assets, ending	<u>\$ 3,204,542</u>	<u>\$ 3,381,677</u>

See notes to financial statements.

THE PRESBYTERY OF SCIOTO VALLEY

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2018

	Programs					General and administrative	Total
	Nurture and outreach	Congregations	Church professionals	Greater church	Total programs		
Personnel and related	\$ 32,558	\$ 32,558	\$ 26,023	\$ -	\$ 91,139	\$ 162,825	\$ 253,964
Greater church	-	-	-	173,277	173,277	-	173,277
Events	37,184	-	20,501	-	57,685	-	57,685
Financial and material assistance	31,778	22,618	9,986	-	64,382	-	64,382
Rent	2,400	2,100	1,500	-	6,000	24,000	30,000
Professional fees and contract services	275	4,357	3,006	-	7,638	13,456	21,094
Office supplies and equipment	6,968	1,018	727	-	8,713	13,140	21,853
Meetings	-	178	586	-	764	8,321	9,085
Insurance	231	203	145	-	579	2,314	2,893
Depreciation	220	193	137	-	550	2,200	2,750
Miscellaneous	-	-	274	-	274	12,942	13,216
	<u>\$ 111,614</u>	<u>\$ 63,225</u>	<u>\$ 62,885</u>	<u>\$ 173,277</u>	<u>\$ 411,001</u>	<u>\$ 239,198</u>	<u>\$ 650,199</u>

See notes to financial statements.

THE PRESBYTERY OF SCIOTO VALLEY

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2017

	Programs					General and administrative	Total
	Nurture and outreach	Congregations	Church professionals	Greater church	Total programs		
Personnel and related	\$ 31,035	\$ 31,035	\$ 24,844	\$ -	\$ 86,914	\$ 192,014	\$ 278,928
Greater church	-	-	-	199,925	199,925	-	199,925
Events	35,998	-	17,400	-	53,398	-	53,398
Financial and material assistance	40,379	23,451	14,518	-	78,348	-	78,348
Rent	3,772	3,301	2,358	-	9,431	37,722	47,153
Professional fees and contract services	1,723	5,860	5,221	-	12,804	28,192	40,996
Office supplies and equipment	8,087	1,330	950	-	10,367	15,311	25,678
Meetings	-	363	1,120	-	1,483	17,458	18,941
Insurance	223	195	139	-	557	2,226	2,783
Depreciation	161	141	101	-	403	1,608	2,011
Miscellaneous	-	-	49	-	49	8,756	8,805
	<u>\$ 121,378</u>	<u>\$ 65,676</u>	<u>\$ 66,700</u>	<u>\$ 199,925</u>	<u>\$ 453,679</u>	<u>\$ 303,287</u>	<u>\$ 756,966</u>

See notes to financial statements.

THE PRESBYTERY OF SCIOTO VALLEY

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2018 AND 2017

	2018	2017
Cash flows from operating activities:		
Increase (decrease) in net assets	\$ (177,135)	\$ 91,699
Adjustments to reconcile increase (decrease) in net assets to net cash used in operating activities:		
Depreciation	2,750	2,011
Net realized and unrealized losses (gains) on investments	141,417	(160,653)
Impairment loss on asset held for sale	14,095	-
Decrease (increase) in operating assets:		
Accounts receivable	(8,743)	5,737
Prepaid expenses	(6,000)	2,458
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	(9,573)	(12,479)
Deferred revenue	(10,401)	11,521
Agency accounts	65	(123)
Net cash used in operating activities	(53,525)	(59,829)
Cash flows from investing activities:		
Change in assets limited as to use	15,023	5,348
Collections on note receivable	2,509	2,387
Purchases of property and equipment	(651)	(8,737)
Proceeds from sales of investments	656,574	233,349
Purchases of investments	(673,526)	(237,224)
Net cash used in investing activities	(71)	(4,877)
Cash flows from financing activities; principal payments on notes payable	<u>(24,915)</u>	<u>(23,637)</u>
Net decrease in cash and cash equivalents	(78,511)	(88,343)
Cash and cash equivalents, beginning	<u>346,832</u>	<u>435,175</u>
Cash and cash equivalents, ending	<u><u>\$ 268,321</u></u>	<u><u>\$ 346,832</u></u>
Supplemental cash flow information:		
Cash paid for interest	<u><u>\$ 8,632</u></u>	<u><u>\$ 11,288</u></u>
Supplemental disclosure of noncash transactions:		
Decrease in property and equipment	<u><u>\$ (192,500)</u></u>	<u><u>\$ -</u></u>
Decrease in notes payable	<u><u>\$ 86,886</u></u>	<u><u>\$ -</u></u>
Increase in asset held for sale	<u><u>\$ 105,614</u></u>	<u><u>\$ -</u></u>

See notes to financial statements.

THE PRESBYTERY OF SCIOTO VALLEY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2018 AND 2017

1. 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, 2018 and 2017.

Asset held for sale:

The Presbytery considers the land and building held for sale to be available for sale in its present condition at December 31, 2018, and the property is expected to sell on or before April 1, 2020 per the sales agreement with the buyer. An impairment loss of \$14,095 was recorded in 2018 as a result of the expected sales price being less than the net book value. The carrying value of the asset held for sale at December 31, 2018, represents the expected sales price of \$192,500 net of the related note payable of \$86,886 that was paid off by the buyer in September 2018 (see Note 7).

Assets limited as to use:

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

THE PRESBYTERY OF SCIOTO VALLEY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2018 AND 2017

1. 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 and leasehold improvements 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 support without donor restrictions 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 support with donor restrictions. 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 cash and mutual funds, which are measured at fair value except for the cash which is measured at its carrying amount. Net investment income (loss) is included in net assets without donor restrictions unless restricted by donor or law.

Net assets without donor restrictions:

Net assets without donor restrictions include net assets available for use in general operations and are not subject to donor restrictions. The Commission for Presbytery Operations has designated, from net assets without donor restrictions, net assets for various purposes (Note 12).

Net assets with donor restrictions:

Net assets with donor restrictions include net assets whose use has been restricted by donors to a specific time period and/or purpose.

THE PRESBYTERY OF SCIOTO VALLEY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2018 AND 2017

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

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 received are recorded as with or without donor restrictions depending on the existence or nature of any donor restrictions. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions, and reported as net assets released from donor restrictions on the statements of activities and changes in net assets.

Classification of expenses:

Certain categories of expenses require allocation to more than one program or supporting function on a reasonable basis that is consistently applied. Expenses that are allocated include certain personnel and related expenses, which are allocated based on job description and time and effort, while other expenses such as rent, insurance, certain professional fees and contract services, certain office supplies and equipment, and depreciation are allocated based on square footage. The remaining expenses, if not directly identifiable by program or support service, are allocated based on best estimates of management.

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 2015.

Reclassifications:

Certain amounts in the 2017 financial statements were reclassified to conform to the 2018 presentation.

THE PRESBYTERY OF SCIOTO VALLEY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2018 AND 2017

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

Recently adopted new accounting pronouncement:

In 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*. FASB issued the ASU to improve the current net asset classification requirements and the information presented in the financial statements and notes about a not-for-profit's liquidity, financial performance, and cash flows. The Presbytery adopted the provisions of this ASU effective for the year ended December 31, 2018. These changes have been applied on a retrospective basis except for the disclosure related to liquidity and available resources. With the provisions of the ASU being applied on a retrospective basis, net assets have been presented "with donor restrictions" and "without donor restrictions" in the statements of financial position as of December 31, 2018 and 2017, and in the statements of activities and changes in net assets for the years ended December 31, 2018 and 2017.

Recent accounting pronouncements:

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; therefore, The Presbytery will be required to adopt and implement this ASU for the year ending December 31, 2019. Management is in the process of evaluating its contracts, and does not believe the provisions of this ASU will have a significant impact on its financial statements. The Presbytery will adopt the ASU upon the effective date.

In June 2018, FASB issued ASU No. 2018-08, *Not-for-Profit Entities* (Topic 958), *Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. The objective of this ASU will assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of Topic 958 or as exchange (reciprocal) transactions subject to other guidance, and (2) determining whether a contribution is conditional. This ASU is effective for years beginning after December 15, 2018 for contributions received and December 15, 2019 for contributions made; therefore, The Presbytery will be required to adopt and implement this ASU for the year ending December 31, 2019 for contributions received and December 31, 2020 for contributions made. Management does not believe the provisions of this ASU will have a significant impact on its financial statements, and will adopt the provisions upon the effective dates.

THE PRESBYTERY OF SCIOTO VALLEY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2018 AND 2017

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

Recent accounting pronouncements (continued):

In November 2016, FASB issued ASU No. 2016-18, *Statement of Cash Flows* (Topic 230). The amendments in this ASU require that a statement of cash flows detail the change during the period in total cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling beginning-of-period and end-of-period total amounts presented on the statement of cash flows. This ASU will be effective for nonpublic companies and not-for-profit entities for years beginning after December 15, 2018; therefore, The Presbytery will be required to adopt and implement this ASU for the year ending December 31, 2019. The Presbytery will adopt the ASU upon the effective date.

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 years beginning after December 15, 2019; therefore, The Presbytery will be required to adopt and implement the ASU for the year ending December 31, 2020.

Subsequent events:

In preparing these financial statements, The Presbytery has evaluated events and transactions for potential recognition or disclosure through August 20, 2019, the date The Presbytery's financial statements are available to be issued.

2. Liquidity and availability:

The Presbytery's financial assets available within one year of the statement of financial position as of December 31, 2018 for general expenditures are as follows:

Cash and cash equivalents	\$ 268,321
Accounts receivable	106,961
Investments, net of Commission designated investments	<u>132,889</u>
	<u>\$ 508,171</u>

As part of The Presbytery's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, The Presbytery invests cash in excess of current needs in short-term investments. Although The Presbytery does not intend to spend from its noncurrent investments within one year of the statement of financial position date, amounts from noncurrent investments could be made available for general expenditures, if necessary.

THE PRESBYTERY OF SCIOTO VALLEY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2018 AND 2017

3. 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, 2018 and 2017.

The following is a summary of future principal repayments at December 31, 2018:

2019	\$ 2,638
2020	2,773
2021	2,915
2022	3,064
2023	3,220
Thereafter	<u>11,006</u>
	<u>\$ 25,616</u>

4. Property and equipment, net:

The following is a summary of property and equipment, net at December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Land and buildings principally held for development	\$ 1,333,027	\$ 1,539,622
Land	70,025	70,025
Leasehold improvements	2,401	2,401
Furniture and equipment	<u>96,958</u>	<u>96,307</u>
	1,502,411	1,708,355
Less accumulated depreciation	<u>92,813</u>	<u>90,063</u>
	<u>\$ 1,409,598</u>	<u>\$ 1,618,292</u>

5. Investments:

Investments consist of the following at December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Cash	\$ -	\$ 6,742
Mutual funds	<u>1,426,562</u>	<u>1,544,285</u>
	<u>\$ 1,426,562</u>	<u>\$ 1,551,027</u>

THE PRESBYTERY OF SCIOTO VALLEY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2018 AND 2017

5. Investments (continued):

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.

6. 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, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
	<u>Level 1</u>	<u>Level 1</u>
Investments (including those classified as assets limited as to use):		
Mutual funds:		
Large cap funds	\$ 634,693	\$ 579,687
Bond funds	451,683	446,419
Mid cap fund	173,512	212,188
Small cap fund	125,630	164,446
Money market taxable fund	74,009	58,283
Intermediate government fund	<u>31,899</u>	<u>148,061</u>
	<u>\$ 1,491,426</u>	<u>\$ 1,609,084</u>

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

THE PRESBYTERY OF SCIOTO VALLEY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2018 AND 2017

6. Fair value (continued):

The following is the major category of assets measured at fair value on a nonrecurring basis at December 31, 2018:

	<u>Level 3</u>	<u>Total Losses</u>
Asset held for sale	\$ <u>105,614</u>	\$ <u>14,095</u>

The fair value of the asset held for sale is based on the expected sales price less the related note payable that was paid off by the buyer.

The preceding methods described may produce fair value calculations that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although The Presbytery believes its valuation methods are 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, 2018 and 2017.

7. Notes payable:

The following is a summary of notes payable at December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</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 was collateralized by land (see Concord Presbyterian Church in Note 9). This note was paid off by the buyer of the related property in 2018.	\$ -	\$ 92,731
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 9). This note was paid off in July 2019	<u>121,990</u>	<u>141,060</u>
	121,990	233,791
Less current portion	<u>19,753</u>	<u>111,805</u>
	<u>\$ 102,237</u>	<u>\$ 121,986</u>

THE PRESBYTERY OF SCIOTO VALLEY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2018 AND 2017

7. Notes payable (continued):

The following is a summary of future principal payments at December 31, 2018:

2019	\$ 19,753
2020	20,455
2021	21,183
2022	21,936
2023	22,716
Thereafter	<u>15,947</u>
	<u>\$ 121,990</u>

Interest expense totaled \$8,632 in 2018 and \$11,288 in 2017, and is included in Church Development Fund general activity, net on the statements of activities and changes in net assets.

8. Operating leases:

The Presbytery leases office space from a related party, which expires in February 2027. The Presbytery also leases a copier, which expires in September 2021. Rent expense was \$33,191 in 2018 and \$50,685 in 2017. The following is a summary of the future minimum rental payments required at December 31, 2018:

2019	\$ 31,164
2020	31,164
2021	30,873
2022	30,000
2023	30,000
Thereafter	<u>95,000</u>
	<u>\$ 248,201</u>

9. 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, 2018 and 2017. These transfers are exclusive of the related debt obligations.

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, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Concord Presbyterian Church	\$ 432,410	\$ 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>\$ 1,333,027</u>	<u>\$ 1,539,622</u>

THE PRESBYTERY OF SCIOTO VALLEY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2018 AND 2017

9. Future grants – church development (continued):

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 \$6,348 in 2018 and \$1,471 in 2017, and expenses totaling \$19,800 in 2018 and \$13,537 in 2017. The 2018 revenue includes gracious separation income from a congregation totaling \$5,000. There was no gracious separation income in 2017. The Church Development Fund is included in Commission designated net assets on the statements of financial position.

10. 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 \$4,366,288 at December 31, 2018 and \$4,974,271 at December 31, 2017. The loans mature at various dates through October 2045. The guaranteed debt related to the respective land and buildings committed to future grants (Note 9) 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.

11. 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 \$14,379 in 2018 and \$17,452 in 2017, which is included in personnel and related expense on the statements of functional expenses.

The Presbytery also contributed \$1,307 in 2018 and \$1,565 in 2017 for death and disability coverage and \$33,960 in 2018 and \$32,874 in 2017 for medical coverage, which are included in personnel and related expense on the statements of functional expenses.

THE PRESBYTERY OF SCIOTO VALLEY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2018 AND 2017

12. Net assets without donor restrictions:

The Commission for Presbytery Operations has designated funds for the following purposes at December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Church development fund	\$ 2,827,779	\$ 2,949,253
General Assembly 2022 support fund	72,083	37,000
New church development fund	33,445	53,895
Outdoor ministries fund	26,755	28,856
Springfest fund	5,908	6,433
Youth triennium fund	5,010	3,006
Congregational session endorsed mission fund	575	575
Scholarships for commissioned ruling elder class fund	<u>560</u>	<u>560</u>
	<u>\$ 2,972,115</u>	<u>\$ 3,079,578</u>

13. Net assets with donor restrictions:

The following is a summary of net assets with donor restrictions at December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Subject to expenditure for specified purpose:		
Building fund	\$ 45,840	\$ 49,282
Congregational fund	18,024	19,289
Peacemaking fund	9,956	8,584
Pastor's emergency fund	9,385	7,271
Westside urban ministry fund	4,837	4,506
Greenfield mission fund	1,300	2,600
Sudan mission fund	-	12,384
Hanging rock fund	-	429
Higher education fund	<u>-</u>	<u>20</u>
	<u>\$ 89,342</u>	<u>\$ 104,365</u>

THE PRESBYTERY OF SCIOTO VALLEY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEARS ENDED DECEMBER 31, 2018 AND 2017

13. Net assets with donor restrictions (continued):

Net assets were released from donor restrictions in 2018 and 2017 by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time as follows:

	<u>2018</u>	<u>2017</u>
Purpose restriction accomplished:		
Sudan mission fund	\$ 12,384	\$ -
Higher education fund	11,633	8,000
Greenfield mission fund	1,300	2,600
Westside urban ministry fund	929	282
Pastor's emergency fund	752	5,500
Peacemaking fund	725	6,550
Hanging rock fund	429	843
Flood relief grant fund	-	4,856
	<u>\$ 28,152</u>	<u>\$ 28,631</u>

Attachment #6: Treasurer Report

**Treasurer's Report
August 2019**

Consolidated Balance Sheet Detailed

Balance Sheet Consolidated Fund Activity

Report

Treasurer's Report for Operating Fund Congregation Mission
and Giving Per Capita Report

The Presbytery Of Scioto Valley
Consolidated Balance Sheet
Information

In Whole Dollars (Unaudited)	Period Ending	Period Ending	Calendar Year	
	08/31/19	08/31/18	12/31/18	12/31/17
Cash	\$ 312,167	\$ 376,719	\$ 365,338	\$ 386,398
Investments:				
Church Development Funds	1,197,854	1,304,044	1,173,351	1,272,073
Reserve Investments	<u>354,469</u>	<u>352,392</u>	<u>317,075</u>	
			<u>343,753</u>	
Total Investments	1,552,323	1,656,436	1,490,427	1,615,826
Accounts & Notes Receivable	39,514	49,465	47,115	83,343
Prepaid Expenses & Other	3,253	2,741	3,601	758
Fixed Assets:				
Mortgaged Properties:				
Concord-Land on Harriott Road	432,410	432,410	432,410	432,410
Concord-Home Rd. interim location	<u>-</u>	<u>206,595</u>	<u>206,595</u>	
			<u>206,595</u>	
Total Mortgaged Properties	432,410	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
Prince of Peace PC-Land on Diley Rd.	<u>102,156</u>	<u>102,156</u>	<u>102,156</u>	
			<u>102,156</u>	
Total Properties To Be Deeded	900,617	900,617	900,617	900,617
Land & Equipment Available for Sale	105,614	-	-	-
Other Fixed Assets	<u>76,624</u>	<u>77,391</u>	<u>77,411</u>	
			<u>78,671</u>	
Total Fixed Assets	1,515,265	1,617,012	1,617,033	1,618,292
Other Assets	-	-	-	2,452
Total Assets	<u>\$ 3,422,522</u>	<u>\$ 3,702,374</u>	<u>\$ 3,523,513</u>	<u>\$ 3,707,070</u>

Liabilities:

Accounts Payable	\$ 31,532	\$ 15,997	\$ 119,917	\$ 119,367
Notes Payable	-	217,670	209,498	233,791
Other Liabilities	<u>3,912</u>	<u>3,106</u>	<u>4,872</u>	<u>15,284</u>
Total Liabilities	35,444	236,773	334,288	368,442
Fund Balances	3,204,542	3,381,677	3,381,677	3,229,978
Surplus [Deficit]	182,536	83,924	(192,451)	108,651
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities & Net Worth	\$3,422,522	\$3,702,374	\$3,523,513	\$3,707,070

1.1.0002	Chase Checking	150,625.03
1.1.0003	Chase Funds Checking	0.00
1.1.0004	Chase Savings	8,778.00
1.1.0006	Mission Market Fund Note	152,763.51
	Cash	\$312,166.54
1.2.0005	New Covenant-Church Dev	1,114,345.80
1.2.0006	New Covenant-Church Dev-Mkt Value Adj	83,508.24
	Church Development Funds	\$1,197,854.04
1.3.0005	New Covenant-Oper Fund Reserve	328,467.74
1.3.0006	New Covenant-Oper Fund Reserve-Value Adj	26,000.96
	Income Funds	\$354,468.70
	Total Investments	\$1,552,322.74
1.1.0010	A/R - Presbytery	15,421.66
1.1.0015	A/R - Church Development	0.00
1.2.0015	A/R Dublin	0.00
1.2.0017	Notes Rec. - Presbyterian	24,092.80
	Accounts & Notes Receivable	\$39,514.46
1.1.0020	Prepaid Exp - PY Office	500.00
1.1.0021	Prepaid Exp - PY Computer	0.00
1.1.0022	Prepaid Ins - PYO	253.14
1.1.0023	Prepaid Exp - PYO Office Rent	2,500.00
	Prepaid Expenses	\$3,253.14
1.4.0004	PY Property - Equip & Furn	51,537.54
1.4.0005	PY Acc. Depr. - Equip & Furn	(50,902.74)
1.4.0010	PY Property - Computer Equip	43,640.52
1.4.0011	PY Acc. Depr. - Computer Equip	(40,076.70)
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)
	Furniture & Equipment	\$4,373.62
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	0.00
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
	Property	\$1,402,876.54
1.4.0060	Leasehold Improvements	2,400.66
1.4.0061	Acc. Amort. - Leasehold Improvements	0.00
	Leasehold Improvements	\$2,400.66
1.2.0032	Property Held for Resale - Calvin	0.00
1.2.0040	Asset Held for Sale	105,613.82
	Land & Equipment Available for Sale	\$105,613.82

		Total Fixed Assets	\$1,515,264.64
1.1.0024	Dep. Workers Comp		0.00
1.1.0025	Sec. Dep. - PYO Office Rent		0.00
		Other Assets	\$0.00
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
Total Assets		\$3,422,521.52
Liabilities		
2.0.0000	Accounts Payable/Vendors	844.00
2.1.0000	Harbor View Presbyterian Church	0.00
	2	
2.1.0001	Operating A/P	0.00
2.1.0005	Desig. - A/P Misc	0.00
2.1.0010	A/P -GA Basic Mission	0.00
2.1.0011	A/P - GA Sp. Offering	0.00
2.1.0012	A/P - GA Directed Giving	0.00
2.1.0013	A/P - GA Ex. Commit Giving	0.00
2.1.0014	A/P - GA Peacemaking	0.00
2.1.0015	A/P - GA Per Ca pita	12,742.78
2.1.0016	A/P GA Disaster Relief	0.00
2.1.0017	A/P - SY Basic Mission	1,257.66
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	15.98
2.1.0021	A/P - SY Per Capita	4,973.14
2.1.0022	T/P - Workers Comp	0.00
2.1.0080	Jeannie Harsh	0.00
2.1.0083	Presbyterian Church USA	11,698.39
2.1.0085	Presbyterian Foundation/Theo	0.00
2.2.0005	Church Dev. Fund A/P	0.00
Accounts Payable		\$31,531.95
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	0.00
2.2.0021	Mortgage - Harriott Road	0.00
Notes Payable		\$0.00
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
2.1.0043	Deferred Comp	0.00
2.1.0044	A.A. Mission Trip	0.00
2.1.0046	A.A. Labrinth	675.00
2.1.0048	A.A. Presbyterian Calendars	0.00
2.1.0049	A.A. Book of Orders	0.00
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	2,433.97
2.1.0200	Accrued Payroll	803.00
2.2.0012	T/P - Real Estate - Harriott	0.00

***Fund
Balance***

Other Liabilities	\$3,911.97
Total Liabilities	\$35,443.92

Commission for Nurture and Outreach Funds

3.1.1000	Peacemaking Fund Balance (R)	10,366.90
3.1.1025	Greenfield Mission Fund Balance (R)	1,300.00
3.1.1030	Cong. Session Endorsed Mission Fund (D)	1,175.00
3.1.1650	Flood Relief Grant Fund Balance	0.00
3.1.2000	Outdoor Ministries Fund Balance (D)	15,617.52
3.1.2005	Springfest Fund Balance (D)	5,908.03
3.1.2015	Westside Urban Ministry Fund Balance (R)	4,462.93
3.1.2200	Youth Triennium Fund Balance (D)	334.00
3.1.4000	Higher Education Fund Balance (R)	9,977.31

Total Commission Nurture and Outreach \$49,141.69

Commission for Congregational Life Funds

3.1.4502	NCD Fund Balance (D)	33,444.71
3.2.4500	Church Dev Fund Balance (D)	2,950,938.02
3.2.4510	Cong. Fund Balance (R)	20,279.09
3.2.4520	Building Fund Balance (R)	51,576.07

Total Commission for Congregational Life \$3,056,237.89

Commission for Church Professional Funds

3.1.4100	Scholarships For CRE Class (D)	560.00
3.1.5400	Ch. Prof. Retreat Fund Balance (R)	350.00
3.1.5800	Pastor's Emergency Fund Balance (R)	8,127.66

Total Commission for Church Professionals \$9,037.66

Commission for Presbytery Operations Funds

3.1.0000	Operating Fund Balance	123,784.51
3.1.0100	GA 2022 Support Fund Balance (D)	72,082.47
3.3.0000	Investment Fund Balance	76,793.38

Total Commission for Presbytery Operations \$272,660.36

Total \$3,387,077.60

Total Fund Balance \$3,387,077.60

Total Liabilities and Fund Balance \$3,422,521.52

**Consolidated Fund
Activity Report as of
08/31/2019**

Account #	Account Name	Beg Balance	Receipts	Disbursements	Transfers/JE's	End Balance
3.1.0000	Operating Fund Balance	103,684.76	424,848.78	404,749.03	0.00	123,784.51
3.1.0100	GA 2022 Support Fund Balance (D)	72,082.47	0.00	0.00	0.00	72,082.47
3.1.1000	Peacemaking Fund Balance (R)	9,955.67	411.23	0.00	0.00	10,366.90
3.1.1025	Greenfield Mission Fund Balance (R)	1,300.00	0.00	0.00	0.00	1,300.00
3.1.1030	Cong. Session Endorsed Mission Fund (D)	575.00	600.00	0.00	0.00	1,175.00
3.1.1650	Flood Relief Grant Fund Balance	0.00	0.00	0.00	0.00	0.00
3.1.2000	Outdoor Ministries Fund Balance (D)	26,755.41	0.00	11,137.89	0.00	15,617.52
3.1.2005	Springfest Fund Balance (D)	5,908.03	0.00	0.00	0.00	5,908.03
3.1.2015	Westside Urban Ministry Fund Balance (R)	4,837.32	0.00	374.39	0.00	4,462.93
3.1.2200	Youth Triennium Fund Balance (D)	5,010.00	1,336.00	6,012.00	0.00	334.00
3.1.4000	Higher Education Fund Balance (R)	0.00	9,977.31	0.00	0.00	9,977.31
3.1.4100	Scholarships For CRE Class (D)	560.00	0.00	0.00	0.00	560.00
3.1.4502	NCD Fund Balance (D)	33,444.71	0.00	0.00	0.00	33,444.71
3.1.5400	Ch. Prof. Retreat Fund Balance (R)	0.00	350.00	0.00	0.00	350.00
3.1.5800	Pastor's Emergency Fund Balance (R)	9,384.66	1,243.00	2,500.00	0.00	8,127.66
3.2.4500	Church Dev Fund Balance (D)	2,827,779.64	15,772.51	(107,385.87)	0.00	2,950,938.02
3.2.4510	Cong. Fund Balance (R)	18,023.86	246.33	(2,008.90)	0.00	20,279.09
3.2.4520	Building Fund Balance (R)	45,840.29	626.51	(5,109.27)	0.00	51,576.07
3.3.0000	Investment Fund Balance	39,399.94	4,308.35	(33,085.09)	0.00	76,793.38
Total		<u>\$3,204,541.76</u>	<u>\$459,720.02</u>	<u>\$277,184.18</u>	<u>\$0.00</u>	<u>\$3,387,077.60</u>

Income

Per Capita and Mission Income

4.1.0005	Basic Mission - Presbytery	143,000.00	63,603.79	79,396.21
4.1.0007	Basic Mission - Directed Givin	0.00	0.00	0.00
4.1.0010	Per Capita - Presbytery	280,533.00	205,239.25*	75,293.75
4.1.0011	Per Capita - GA	106,279.00	76,449.88*	29,829.12
4.1.0012	Per Capita - Synod	38,593.00	27,954.81*	10,638.19
4.1.0014	Recaptured Per Capita from Separated Churches	0.00	0.00	0.00
4.1.0015	Basic Mission - Presby. Women	2,500.00	1,466.51	1,033.49
Total Per Capita and Mission Income		\$570,905.00	\$374,714.24	\$196,190.76

Nuture and Outreach Activity Income

4.1.0043	Nurture and Outreach Event Fees	500.00	0.00	500.00
4.1.0044	PIE Event Income	1,000.00	1,172.00*	(172.00)
4.1.0045	Youth Winter Retreat Income	10,000.00	11,372.00*	(1,372.00)
4.1.0046	Youth Fall Rally Income	1,000.00	0.00	1,000.00
4.1.0047	Spring Fest Income		0.00	
4.1.0048	Older Adult Ministry Income	500.00	0.00	500.00
4.1.0050	Montreat Youth Retreat		0.00	
4.1.0051	Campus Ministry Income		0.00	
4.1.0052	Youth Triennium Income-Operating		17,633.00	
4.1.0060	Mission Work Trip Income	8,000.00	4,000.00	4,000.00
4.1.0062	Print & Media Resources Inc	4,000.00	1,368.00	2,632.00
4.9.0044	PIE Event Transfers	500.00	0.00	500.00
4.9.0045	Youth Winter Retreat Transfers	10,000.00	0.00	10,000.00
4.9.0046	Youth Fall Rally Transfers		0.00	
4.9.0048	Older Adult Ministry Transfers		0.00	
4.9.0051	Campus Ministry Transfers	10,000.00	0.00	10,000.00
4.9.0052	Youth Triennium Fund Transfers		13,149.89	
4.9.0060	Cong Endorsed Mission Fund Transfer	14,000.00	0.00	14,000.00
4.9.0062	Print & Media Resources Transfers		0.00	
Total Nurture and Outreach Activity Income		\$59,500.00	\$48,694.89	\$41,588.00

Congregational Life

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	35,000.00	0.00	35,000.00

4.9.0058	Church Development Transfers	15,000.00	0.00	15,000.00
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	Total Congregational Life	\$50,000.00	\$0.00	\$50,000.00
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Church Professional Income

4.1.0042	Church Professionals Event Fees	8,000.00	0.00	8,000.00
4.1.0053	Healthy Boundaries Event Fees	400.00	400.00*	0.00
4.1.0054	CRE Training Fees	1,000.00	0.00	1,000.00
4.1.0055	Alternative Clinical Experience Fees		0.00	

	Total Church Professional Income	\$9,400.00	\$400.00	\$9,000.00
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Coordinat Team Income ing

4.9.0059	Admin Commission Tfrs from Ch Dev Fund	0.00	0.00	0.00
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	Total Coordinating Team Income	\$0.00	\$0.00	\$0.00
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Presbytery Operations Activity Income

4.1.0061	Presbytery Operations Event Fees	0.00	0.00	0.00
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	Total Presbytery Operations Activity Income	\$0.00	\$0.00	\$0.00
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Miscellaneous Income

4.1.0025	Church Development Investment Alloc		0.00	
4.1.0027	Interest Revenue - Checking	500.00	887.65*	(387.65)
4.1.0030	Operating A/R Interest Revenue		0.00	
4.1.0035	Misc Revenue	500.00	0.00	500.00
4.1.0037	Rental Income	11,000.00	0.00	11,000.00
4.1.0039	Donated Exp Revenue	500.00	152.00	348.00
4.1.0098	Net Cash to Accrual Income		0.00	
4.1.0099	Transfers from Reserves		0.00	

	Total Miscellaneous Income	\$12,500.00	\$1,039.65	\$11,460.35
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	Total Income	\$702,305.00	\$424,848.78	\$308,239.11
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Expenses

Commissio Nurture and Outreach n for

5.1.1002	Pres Sponsored Mission Trip		0.00	
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5.1.1004	Session Endorsed Mission Grant	15,000.00	9,750.00	5,250.00
5.1.1006	Global Mission Projects	1,500.00	500.00	1,000.00
	Total Mission Outreach	\$16,500.00	\$10,250.00	\$6,250.00
5.1.2005	CN Events/Resources	1,000.00	1,569.43*	(569.43)
5.1.2006	Springfest Event		0.00	
5.1.2007	PIE Event Expense	2,000.00	1,738.45*	261.55
5.1.2008	Youth Winter Retreats	16,000.00	12,762.08*	3,237.92
5.1.2009	Youth Fall Rally	1,000.00	0.00	1,000.00
5.1.2010	Older Adult Events Expense		0.00	
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5.1.2011	Mission Work Trip Expenses	9,000.00	884.06	8,115.94
5.1.2012	Montreat Youth Conference		0.00	
5.1.2020	Older Adult Ministry	1,500.00	537.71	962.29
	Total CE Events	\$30,500.00	\$17,491.73	\$13,008.27
5.1.1500	Commission for Nurture and Outreach Meeting	500.00	183.41	316.59
	Total CNO Meeting	\$500.00	\$183.41	\$316.59
5.1.2202	Youth Triennium Accrual Exp	2,000.00	32,118.89*	(30,118.89)
	Total Youth Triennium	\$2,000.00	\$32,118.89	(\$30,118.89)
5.1.3015	Print & Media Resources Exp	6,000.00	878.36	5,121.64
5.1.3020	RC Operating Expenses		0.00	
	Total Resource Center	\$6,000.00	\$878.36	\$5,121.64
5.1.4005	Campus Ministry	10,000.00	0.00	10,000.00
	Total Campus Ministry	\$10,000.00	\$0.00	\$10,000.00
5.1.3500	New Growth and Development	1,900.00	0.00	1,900.00
	Total New Growth and Development	\$1,900.00	\$0.00	\$1,900.00
	Total Commission for Nurture and Outreach	\$67,400.00	\$60,922.39	\$6,477.61
<hr/>				
Commission for Congregational Life				
5.1.4200	CCL Committee/Visitation Expenses	1,200.00	94.54	1,105.46
	Total CCL Miscellaneous Committee Expenses	\$1,200.00	\$94.54	\$1,105.46

5.1.4700	New Beginnings		0.00	
5.1.4702	Demographic Studies	5,000.00	4,116.00*	884.00
5.1.4704	Special Transition Support/Consultants	2,500.00	0.00	2,500.00
	Total Transition	\$7,500.00	\$4,116.00	\$3,384.00
5.1.4300	Relationship Development	500.00	0.00	500.00
	Total Relationship Development	\$500.00	\$0.00	\$500.00
5.1.4500	<i>New Worshipping Communities</i>			
5.1.4501	NWC - Bethany	35,000.00	0.00	35,000.00
5.1.4520	NWC - Other Churches	15,000.00	0.00	15,000.00
5.1.4530	NWC - Redevelopment	2,000.00	0.00	2,000.00
	<i>Total New Worshipping Communities</i>	<i>52,000.00</i>	<i>\$0.00</i>	<i>52,000.00</i>
	Total New Church Development	\$52,000.00	\$0.00	\$52,000.00
		0		
5.1.4900	MAST/Consultants	8,000.00	0.00	8,000.00
5.1.4902	Training/Workshops	2,500.00	0.00	2,500.00
5.1.4904	Congregational Support	0.00	466.34	(466.34)
	Total Church Health	\$10,500.00	\$466.34	\$10,033.66
		0		

Commission for		Total Commission for Congregational Life	\$71,700.00	\$4,676.88	\$67,023.12
Church Professionals					
5.1.5002	Church Professionals Meeting	600.00	459.67*	140.33	
5.1.5202	Inquirer/Candidates	5,500.00	522.42	4,977.58	
5.1.5204	Commissioned Ruling Elders	3,000.00	450.76	2,549.24	
5.1.5402	Committee on Ministry Workshop	0.00	0.00	0.00	
5.1.5404	Church Professionals Retreat	15,000.00	2,914.54	12,085.46	
5.1.5602	COM - Background Checks	1,500.00	445.00	1,055.00	
5.1.5604	Pastors Programming	2,500.00	0.00	2,500.00	
5.1.5802	Health Boundaries Training	3,000.00	1,300.00	1,700.00	
5.1.5804	Bereavement Exp	500.00	238.68	261.32	
5.1.5806	Pastoral Support	14,000.00	1,972.37	12,027.63	
		Total Commission for Church Professionals	\$45,600.00	\$8,303.44	\$37,296.56
Coordinating Team					
5.1.6001	Moderator Meeting Expenses	4,000.00	303.86	3,696.14	

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	0.00	300.00
5.1.6007	GA Travel	0.00	0.00	0.00
5.1.6008	Presbytery Meeting Expenses	6,000.00	1,201.80	4,798.20
5.1.6010	CT Meeting Expense	1,200.00	71.34	1,128.66
5.1.6012	Leadership Meeting Expense	0.00	28.46	(28.46)
Total Coordinating Team		\$13,900.00	\$1,605.46	\$12,294.54

***Commissio Presbytery Operations
n for***

5.1.7701	Salary - Exec Presbyter	47,327.00	28,217.92	19,109.08
5.1.7702	Salary - Stated Clerk	4,475.00	2,983.36	1,491.64
5.1.7703	Salary - Administrative Asst	51,043.00	34,028.64	17,014.36
5.1.7704	Salary - Financial Asst	21,320.00	12,276.00	9,044.00
5.1.7705	Salary - Treasurer	6,150.00	4,100.00	2,050.00
5.1.7706	Deferred Compensation	600.00	400.00	200.00
5.1.7707	Housing - Exec Presbyter	35,000.00	26,666.72*	8,333.28
5.1.7708	Housing - Stated Clerk	15,000.00	10,000.00	5,000.00
Total Staff Salaries		\$180,915.00	\$118,672.64	\$62,242.36
5.1.7732	Travel - Stated Clerk	3,000.00	1,927.79	1,072.21

5.1.7733	Travel - Treasurer	2,000.00	0.00	2,000.00
5.1.7734	Travel - Exec Presbyter	12,000.00	6,424.68	5,575.32
5.1.7736	Travel - PYO Staff	500.00	0.00	500.00
Total Staff Travel		\$17,500.00	\$8,352.47	\$9,147.53

5.1.7711	BOP - Exec Presbyter	30,461.00	20,307.36*	10,153.64
5.1.7712	BOP - Stated Clerk	0.00	0.00	0.00
5.1.7713	BOP - Administrative Asst	22,754.00	15,504.88*	7,249.12
5.1.7714	BOP - Financial Assistant	0.00	0.00	0.00
5.1.7715	Med. Reimb. - Exec Presbyter	1,647.00	1,293.65*	353.35

5.1.7716	Med. Reimb. - Stated Clerk	0.00	0.00	0.00
5.1.7717	Med. Reimb. Administrative Asst	1,021.00	1,020.86*	0.14
5.1.7718	Med. Reimb.- Financial Assistant	0.00	0.00	0.00
Total Employee Benefits		\$55,883.00	\$38,126.75	\$17,756.25
5.1.7742	Cont Ed. - Staff Training	500.00	653.07*	(153.07)
5.1.7744	Cont Ed. - Exec Presbyter	2,000.00	491.08	1,508.92
5.1.7746	Cont Ed. - Stated Clerk	800.00	0.00	800.00
5.1.7748	Cont Ed. - Treasurer	500.00	0.00	500.00
Total Continuing Education		\$3,800.00	\$1,144.15	\$2,655.85
5.1.7720	Staff Services Contingency	2,000.00	1,040.98	959.02
5.1.7721	Payroll Processing Expense	2,100.00	1,500.75*	599.25
5.1.7722	FICA Expense	7,623.00	4,098.87	3,524.13
5.1.7724	SECA	6,267.00	4,198.72*	2,068.28
5.1.7729	BWC Insurance Expense	500.00	375.36*	124.64
Total Associated Payroll Costs		\$18,490.00	\$11,214.68	\$7,275.32
5.1.7804	Rent	30,000.00	20,000.00	10,000.00
5.1.7806	Presbytery Insurance	3,000.00	2,025.36*	974.64
5.1.7808	Website Management	1,200.00	1,491.00*	(291.00)
5.1.7810	Equipment Purchases	2,000.00	0.00	2,000.00
5.1.7812	Computer Support	2,500.00	682.49	1,817.51
5.1.7814	Copier Maint.	3,600.00	2,135.87	1,464.13
5.1.7815	Dues and Subscriptions	500.00	864.91*	(364.91)
5.1.7816	Miscellaneous	500.00	1,011.74*	(511.74)
5.1.7818	Office Supplies	6,000.00	2,566.64	3,433.36
5.1.7820	Phone	5,500.00	2,830.60	2,669.40
5.1.7822	Postage	3,000.00	628.91	2,371.09
5.1.7824	Presbytery Depreciation	2,800.00	1,074.48	1,725.52

5.1.78 26	Profit/Loss on Asset	0.00	0.00	0.00
Total Office Operations		\$60,600.00	\$35,312.00	\$25,288.00
5.1.60 09	GA Per Capita	142,153.00	78,574.11	63,578.89
5.1.60 11	Synod Per Capita	51,620.00	28,847.93	22,772.07
5.1.80 04	Audit	9,000.00	7,220.00*	1,780.00
5.1.80 05	Legal Expenses	2,500.00	0.00	2,500.00
5.1.80 06	CPO Meeting	1,200.00	472.39	727.61
Total Corporation Expenses		\$206,473.00	\$115,114.43	\$91,358.57
5.1.85 02	Presbytery Newsletter	1,000.00	1,223.99*	(223.99)
Total Communications		\$1,000.00	\$1,223.99	(\$223.99)
5.1.90 05	Presbytery Staff Search	0.00	79.75	(79.75)
5.1.90 10	Office Relocation Expense	0.00	0.00	0.00
Total Non-Recurring Expenses		\$0.00	\$79.75	(\$79.75)
Total Commission for Presbytery Operations		\$544,661.00	\$329,240.86	\$215,420.14
5.1.78 25	Leasehold Amortization Expense	0.00	0.00	0.00
Total Expenses		\$743,261.00	\$404,749.03	\$338,511.97
Difference		<u>(\$40,956.00)</u>	<u>\$20,099.75</u>	

* = Income/Expense exceeds amount budgeted to date

Presbytery of Scioto Valley Contribution Summary as of August 31, 2019					
	Basic Mission Paid		Per Capita Owed	Per Capita Paid	Per Capita Due
Church					
Amanda	-		1,073	1,073	-
Amesville	600		644	644	-
Athens, Alexander	-		2,360	-	2,360
Athens, First	4,225		9,474	4,737	4,737
Bloomington, First	-		1,323	1,188	135
Bremen, Bethel	1,220		2,252	1,126	1,126
Chillicothe, First	1,750		8,902	7,651	1,251
Circleville	-		9,474	4,000	5,474
Columbus, Bethany	2,000		2,431	1,216	1,215
Columbus, Broad Street	12,000		28,564	14,283	14,281
Columbus, Brookwood	-		4,791	5,691	(901)
Columbus, Christ	800		1,466	887	579
Columbus, Covenant	18,733		21,093	21,093	-
Columbus, Crestview	-		1,073	1,073	-
Columbus, Eastminster	450		1,931	966	965
Columbus, Fairmoor	-		715	-	715
Columbus, Glen Echo	1,126		2,181	1,089	1,092
Columbus, Highlands	585		3,182	2,368	814
Columbus, Hoge Memorial	-		1,537	769	768
Columbus, Indianola	2,800		4,719	4,719	-
Columbus, Korean	-		4,111	-	4,111
Columbus, Old First	1,679		608	561	47
Columbus, Overbrook	6,000		17,768	17,768	-
Columbus, Ramseyer	-		6,435	6,435	-
Columbus, Shady Lane	-		715	-	715
Columbus, St. Andrew	1,925		3,933	3,089	844
Columbus, Westminster	3,012		1,931	1,930	-
Delaware, Concord	-		1,788	1,168	620
Delaware, First	4,967		8,866	3,524	5,342
Delaware, Liberty	1,500		46,654	10,000	36,654
Delaware, Old Stone	1,000		5,184	5,184	-
Delaware, West Berlin	2,000		2,109	2,109	-
Dublin	1,000		5,613	5,613	-
Frankfort	-		3,897	3,897	-
Frankfort, Concord	-		858	-	858
Fredericktown, First	-		2,932	1,391	1,541
Gahanna, Mifflin	4,500		13,442	13,442	-
Gallipolis, First	-		4,362	1,158	3,204
Galloway	-		2,538	889	1,649
Grandview Heights, Boulevard	583		8,544	4,984	3,560
Granville, First	7,982		17,947	11,965	5,982
Greenfield-Pisgah, Mt. Pleasant	-		286	286	-
Grove City, First	-		10,260	5,412	4,848

Groveport	-	1,073	-	1,073
Harrisonville	-	787	787	-
Hilliard	-	5,291	1,274	4,017
Homer	-	-	-	-
Iberia	500	1,788	1,788	-
Ironton, First	-	894	362	532
Jackson, First	1,600	3,182	2,121	1,061
Johnstown	-	7,865	5,148	2,717
Kingston, Mt. Pleasant	-	536	-	536
Kingston, Whisler	-	358	-	358
Lancaster, First	-	12,799	6,417	6,382
Presbytery of Scioto Valley Contribution Summary as of August 31, 2019				
	Basic Mission Paid	Per Capita Owed	Per Capita Paid	Per Capita Due
Church				
Lithopolis, Bloom	-	1,037	1,037	-
Logan, First	3,500	5,434	3,316	2,118
London, First	-	11,833	11,833	-
Marion, Forest Lawn	-	787	-	787
Marion, Lee Street	-	1,251	1,251	-
Marysville, First	-	7,937	5,291	2,646
McArthur	-	286	-	286
Middleport, First	280	822	858	(36)
Mt. Gilead, First	-	3,110	2,332	778
Mt. Vernon, First	-	3,718	2,449	1,269
Nelsonville	-	1,716	-	1,716
New Albany	-	-	-	-
Newark, First	-	5,077	-	5,077
Newark, Hanover	720	3,539	2,360	1,179
Newark, Second	-	8,008	6,006	2,002
Newark, Woodside	-	679	-	679
Oak Hill, Bethel	-	572	572	-
Oak Hill Horeb	-	1,716	-	1,716
Oak Hill, Moriah	-	501	501	-
Oak Hill, Sardis Welsh	100	358	-	358
Oak Hill United	-	2,395	2,395	-
Ostrander	-	1,680	1,680	-
Pataskala, First	-	2,860	-	2,860
Pataskala, Jersey	500	501	501	-
Pataskala, Outville	1,713	2,646	2,646	-
Pickerington, Prince of Peace	-	3,682	1,800	1,882
Plain City	250	4,219	2,710	1,509
Portsmouth, First	1,200	4,040	2,828	1,212
Portsmouth, Second	-	6,900	-	6,900
Reynoldsburg, First	-	787	787	-
Reynoldsburg, Parkview	-	5,398	1,496	3,902
Sedalia, Midway	350	1,502	751	751

Sunbury, Condit	-		2,753	2,078	675
Utica	-		1,359	895	464
Washington Court House, First	1,800		8,294	2,503	5,791
Washington Court House, McNair Memorial	-		1,966	-	1,966
Waverly, First	1,530		3,682	3,682	-
Wellston, First	-		2,038	-	2,038
Westerville, Central College	-		54,161	3,383	50,778
Westerville, First	1,000		10,582	5,290	5,292
West Rushville, Rushcreek	2,126		1,537	1,537	-
Wilkesville, First	-		358	358	-
Worthington	515		47,691	27,694	19,997
TOTALS	100,121		543,936	296,095	247,841
Loose Offerings	-			36	
Grace Fellowship	-			-	
				296,131	

Attachment #7: Proposed 2020 Budget**Presbytery of Scioto Valley - Columbus OH
Treasurer's Report as of May 2019 for Operating Fund****Thursday, June 13, 2019****2019****2020**

Account # Account Name Annual Budget

**Proposed
Budget*****Income******Per Capita and Mission Income***

4.1.0005	Basic Mission - Presbytery	143,000.00	100,000.00
4.1.0007	Basic Mission - Directed Givin	0.00	0.00
4.1.0010	Per Capita - Presbytery	280,533.00	369,270.60
4.1.0011	Per Capita - GA	106,279.00	100,761.34
4.1.0012	Per Capita - Synod	38,593.00	36,589.31
4.1.0014	Recaptured Per Capita from Separated Churches	0.00	0.00
4.1.0015	Basic Mission - Presby. Women	2,500.00	3,000.00
Total Per Capita and Mission Income		\$570,905.00	\$ 609,621.25

Nuture and Outreach Activity Income

4.1.0043	Nuture and Outreach Event Fees	500.00	
4.1.0044	PIE Event Income	1,000.00	
4.1.0045	Youth Winter Retreat Income	10,000.00	
4.1.0046	Youth Fall Rally Income	1,000.00	
4.1.0047	Spring Fest Income		
4.1.0048	Older Adult Ministry Income	500.00	
4.1.0050	Montreat Youth Retreat		
4.1.0051	Campus Ministry Income		
4.1.0052	Youth Triennium Income-Operating		
4.1.0060	Mission Work Trip Income	8,000.00	
4.1.0062	Print & Media Resources Inc	4,000.00	
4.9.0044	PIE Event Transfers	500.00	
4.9.0045	Youth Winter Retreat Transfers	10,000.00	
4.9.0046	Youth Fall Rally Transfers		
4.9.0048	Older Adult Ministry Transfers		
4.9.0051	Campus Ministry Transfers	10,000.00	
4.9.0052	Youth Triennium Fund Transfers		
4.9.0060	Cong Endorsed Mission Fund Transfer	14,000.00	
4.9.0062	Print & Media Resources Transfers		
Total Nurture and Outreach Activity Income		\$59,500.00	\$ 59,500.00

Congregational Life

4.1.0049	New Beginnings Income		
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4.1.0056	PCUSA New Worshipping Comm. Grant		
4.9.0049	New Beginnings Transfers		
4.9.0057	New Church Development Transfers	35,000.00	235,000.00
4.9.0058	Church Development Transfers	15,000.00	
	Total Congregational Life	\$50,000.00	\$ 235,000.00
Church Professional Income			
4.1.0042	Church Professionals Event Fees	8,000.00	8,000.00
4.1.0053	Healthy Boundaries Event Fees	400.00	400.00
4.1.0054	CRE Training Fees	1,000.00	1,000.00
4.1.0055	Alternative Clinical Experience Fees		
	Total Church Professional Income	\$9,400.00	\$ 9,400.00
Coordinating Team Income			
4.9.0059	Admin Commission Tfrs from Ch Dev Fund	0.00	0
	Total Coordinating Team Income	\$0.00	\$ -
Presbytery Operations Activity Income			
4.1.0061	Presbytery Operations Event Fees	0.00	0
	Total Presbytery Operations Activity Income	\$0.00	\$ -
Miscellaneous Income			
4.1.0025	Church Development Investment Alloc		0.00
4.1.0027	Interest Revenue - Checking	500.00	1,500.00
4.1.0030	Operating A/R Interest Revenue		0.00
4.1.0035	Misc Revenue	500.00	0.00
4.1.0037	Rental Income	11,000.00	0.00
4.1.0039	Donated Exp Revenue	500.00	300.00
4.1.0098	Net Cash to Accrual Income		0.00
4.1.0099	Transfers from Reserves		0.00
4.1.00xx	Transfers from GA 2022 Fund		22,000.00
	Total Miscellaneous Income	\$12,500.00	\$ 23,800.00
Total Income		\$702,305.00	\$ 937,321.25
Expenses			
Commission for Nurture and Outreach			
5.1.1002	Pres Sponsored Mission Trip		
5.1.1004	Session Endorsed Mission Grant	15,000.00	
5.1.1006	Global Mission Projects	1,500.00	
	Total Mission Outreach	\$16,500.00	
5.1.2005	CN Events/Resources	1,000.00	
5.1.2006	Springfest Event		
5.1.2007	PIE Event Expense	2,000.00	
5.1.2008	Youth Winter Retreats	16,000.00	

5.1.2009	Youth Fall Rally	1,000.00		
5.1.2010	Older Adult Events Expense			
5.1.2011	Mission Work Trip Expenses	9,000.00		
5.1.2012	Montreat Youth Conference			
5.1.2020	Older Adult Ministry	1,500.00		
	Total CE Events	\$30,500.00		
5.1.1500	Commission for Nurture and Outreach Meeting	500.00		
	Total CNO Meeting	\$500.00		
5.1.2202	Youth Triennium Accrual Exp	2,000.00		
	Total Youth Triennium	\$2,000.00		
5.1.3015	Print & Media Resources Exp	6,000.00		
5.1.3020	RC Operating Expenses			
	Total Resource Center	\$6,000.00		
5.1.4005	Campus Ministry	10,000.00		
	Total Campus Ministry	\$10,000.00		
5.1.3500	New Growth and Development	1,900.00		
	Total New Growth and Development	\$1,900.00		
	Total Commission for Nurture and Outreach	\$67,400.00	\$	65,000.00
Commission for Congregational Life				
5.1.4200	CCL Committee/Visitation Expenses	1,200.00		2,000.00
	Total CCL Miscellaneous Committee Expenses	\$1,200.00	\$	2,000.00
5.1.4700	New Beginnings			
5.1.4702	Demographic Studies	5,000.00		5,000.00
5.1.4704	Special Transition	2,500.00		2,500.00
	Support/Consultants			
	Total Transition	\$7,500.00	\$	7,500.00
5.1.4300	Relationship Development	500.00		0.00
	Total Relationship Development	\$500.00	\$	-
5.1.4500	<i>New Worshipping Communities</i>			
5.1.4501	NWC - Bethany	35,000.00		35,000.00
5.1.4520	NWC - Other Churches	15,000.00		200,000.00
5.1.4530	NWC - Redevelopment	2,000.00		
	<i>Total New Worshipping Communities</i>	<i>52,000.00</i>		<i>235,000.00</i>
	Total New Church Development	\$52,000.00	\$	235,000.00

5.1.4900	MAST/Consultants	8,000.00	2,500.00
5.1.4902	Training/Workshops	2,500.00	2,500.00
5.1.4904	Congregational Support	0.00	3,000.00
Total Church Health		\$10,500.00	\$ 8,000.00
Total Commission for Congregational Life		\$71,700.00	\$ 252,500.00
<i>Commission for Church Professionals</i>			
5.1.5002	Church Professionals Meeting	600.00	600.00
5.1.5202	Inquirer/Candidates	5,500.00	4,000.00
5.1.5204	Commissioned Ruling Elders	3,000.00	3,000.00
5.1.5402	Committee on Ministry Workshop	0.00	
5.1.5404	Church Professionals Retreat	15,000.00	18,000.00
5.1.5602	COM - Background Checks	1,500.00	1,500.00
5.1.5604	Pastors Programming	2,500.00	2,500.00
5.1.5802	Health Boundaries Training	3,000.00	3,000.00
5.1.5804	Bereavement Exp	500.00	500.00
5.1.5806	Pastoral Support	14,000.00	10,000.00
Total Commission for Church Professionals		\$45,600.00	\$ 43,100.00
<i>Coordinating Team</i>			
5.1.6001	Moderator Meeting Expenses	4,000.00	4,000.00
5.1.6002	Bills & Overtures Meeting Exp	200.00	100.00
5.1.6003	Representation Committee Mtg	200.00	100.00
5.1.6004	Judicial Process Mtg Exp	1,000.00	500.00
5.1.6005	Administrative Commissions Exp	1,000.00	500.00
5.1.6006	Nominating Mtg Exp	300.00	200.00
5.1.6007	GA Travel	0.00	2,000.00
5.1.6008	Presbytery Meeting Expenses	6,000.00	6,000.00
5.1.6010	CT Meeting Expense	1,200.00	500.00
5.1.6012	Leadership Meeting Expense	0.00	0.00
Total Coordinating Team		\$13,900.00	\$ 13,900.00
<i>Commission for Presbytery Operations</i>			
5.1.7701	Salary - Exec Presbyter	47,327.00	43,685.00
5.1.7702	Salary - Stated Clerk	4,475.00	19,720.00
5.1.7703	Salary - Administrative Asst	51,043.00	51,885.00
5.1.7704	Salary - Financial Asst	21,320.00	20,931.00
5.1.7705	Salary - Treasurer	6,150.00	6,251.00
5.1.7706	Deferred Compensation	600.00	600.00
5.1.7707	Housing - Exec Presbyter	35,000.00	40,000.00
5.1.7708	Housing - Stated Clerk	15,000.00	0.00
Total Staff Salaries		\$180,915.00	\$ 183,072.00
5.1.7732	Travel - Stated Clerk	3,000.00	3,000.00
5.1.7733	Travel - Treasurer	2,000.00	2,000.00
5.1.7734	Travel - Exec Presbyter	12,000.00	12,000.00
5.1.7736	Travel - PYO Staff	500.00	500.00
Total Staff Travel		\$17,500.00	\$ 17,500.00

5.1.7711	BOP - Exec Presbyter	30,461.00	30,964.00
5.1.7712	BOP - Stated Clerk	0.00	0.00
5.1.7713	BOP - Administrative Asst	22,754.00	23,257.00
5.1.7714	BOP - Financial Assistant	0.00	0.00
5.1.7715	Med. Reimb. - Exec Presbyter	1,647.00	1,674.00
5.1.7716	Med. Reimb. - Stated Clerk	0.00	0.00
5.1.7717	Med. Reimb. Administrative Asst	1,021.00	1,038.00
5.1.7718	Med. Reimb.- Financial Assistant	0.00	0.00
	Total Employee Benefits	\$55,883.00	\$ 56,933.00
5.1.7742	Cont Ed. - Staff Training	500.00	500.00
5.1.7744	Cont Ed. - Exec Presbyter	2,000.00	2,000.00
5.1.7746	Cont Ed. - Stated Clerk	800.00	800.00
5.1.7748	Cont Ed. - Treasurer	500.00	500.00
	Total Continuing Education	\$3,800.00	\$ 3,800.00
5.1.7720	Staff Services Contingency	2,000.00	2,000.00
5.1.7721	Payroll Processing Expense	2,100.00	2,100.00
5.1.7722	FICA Expense	7,623.00	7,557.00
5.1.7724	SECA	6,267.00	6,402.00
5.1.7729	BWC Insurance Expense	500.00	547.00
	Total Associated Payroll Costs	\$18,490.00	\$ 18,606.00
5.1.7804	Rent	30,000.00	30,000.00
5.1.7806	Presbytery Insurance	3,000.00	3,500.00
5.1.7808	Website Management	1,200.00	1,500.00
5.1.7810	Equipment Purchases	2,000.00	1,000.00
5.1.7812	Computer Support	2,500.00	2,500.00
5.1.7814	Copier Maint.	3,600.00	3,500.00
5.1.7815	Dues and Subscriptions	500.00	850.00
5.1.7816	Miscellaneous	500.00	1,000.00
5.1.7818	Office Supplies	6,000.00	4,000.00
5.1.7820	Phone	5,500.00	4,500.00
5.1.7822	Postage	3,000.00	1,200.00
5.1.7824	Presbytery Depreciation	2,800.00	3,200.00
5.1.7826	Profit/Loss on Asset	0.00	0.00
	Total Office Operations	\$60,600.00	\$ 56,750.00
5.1.6009	GA Per Capita	142,153.00	0.00
5.1.6011	Synod Per Capita	51,620.00	0.00
5.1.8004	Audit	9,000.00	10,000.00
5.1.8005	Legal Expenses	2,500.00	1,500.00
5.1.8006	CPO Meeting	1,200.00	1,000.00
	Total Corporation Expenses	\$206,473.00	\$ 12,500.00
5.1.8502	Presbytery Newsletter	1,000.00	2,500.00
	Total Communications	\$1,000.00	\$ 2,500.00
5.1.9005	Presbytery Staff Search	0.00	0
5.1.9010	Office Relocation Expense	0.00	0
	Total Non-Recurring Expenses	\$0.00	\$ -
5.1.xxxx	GA 2022 Pre-COLA Travel		5,000.00

5.1xxxx	GA 2022 Promotion		15,000.00
5.1.xxxx	GA 2022 Other		2,000.00
5.1xxxx	Transfer to GA 2022 Fund (uncollected synod per capita)		0.00
	Total GA 2022 Expenses	\$	22,000.00
	Total Commission for Presbytery Operations	\$544,661.00	\$ 373,661.00
5.1.7825	Leasehold Amortization Expense	0.00	0
	Total Expenses	\$743,261.00	\$ 748,161.00
	Difference	<u>(\$40,956.00)</u>	\$ 189,160.25

* = Income/Expense exceeds amount
budgeted to date

Attachment #8: Terms of Pastoral Call

Désirée Youngblood

To: First Presbyterian Church of London
Stated Supply for 1 year, beginning May 1, 2019
at 75-percent of full-time

Cash Salary: \$5,000
Housing Allowance: \$40,000
Total Effective Salary: \$45,000
Auto Expense: \$2,000
Professional Expense: \$500
SECA Supplement: \$3,442.50
Continuing Education: \$1,500
4 weeks paid vacation; 2 weeks paid study leave

Gary M. Brose

To: First Presbyterian Church of Mount Gilead
Installed at 50-percent of full-time

Cash Salary: \$24,650
Housing Allowance: \$0
Total Effective Salary: \$24,650
Auto Expense: \$500
Professional Expense: \$250
SECA Supplement: \$0
Continuing Education: \$750
4 weeks paid vacation; 2 weeks paid study leave

Amy E. House

To: Unity Presbyterian Church of Columbus
Designated for 3 years, beginning September 29, 2019
at 100% of full-time

Cash Salary: \$28,632
Housing Allowance: \$25,000
Total Effective Salary: \$53,632
Auto and Professional Expense: \$2,000
SECA Supplement: \$4,103
Continuing Education: \$2,500
4 weeks paid vacation, cumulative up to 6 weeks;
3 weeks paid study leave, cumulative up to 4 weeks

Lawrence R. Hoffmann

To: Bremen-Bethel Presbyterian Church of Bethel
Stated Supply for 16 months, beginning
September 1, 2019 at 48% of full-time

Cash Salary: \$40,000
Housing Allowance: \$0
Total Effective Salary: \$40,000
Auto Expense: \$0.58/mile (IRS rate)
Professional Expense: \$0
SECA Supplement: \$0
Continuing Education: \$333
8 weeks paid vacation

Mark A. Johnson (CRE)

To: St. Andrew Presbyterian Church of Columbus
Stated Supply for 1 year, beginning July 1, 2019
at 100-percent of full-time

Cash Salary: \$39,440
Housing Allowance: \$0
Total Effective Salary: \$39,440
Auto Expense: \$1,000
Professional Expense: \$500
SECA Supplement: \$3,017
Continuing Education: \$1,500
4 weeks paid vacation; 2 weeks paid study leave

Nate Manzo

To: Unity Presbyterian Church of Columbus
Designated for 3 years, beginning September 29, 2019
at 100% of full-time

Cash Salary: \$34,432
Housing Allowance: \$19,200
Total Effective Salary: \$53,632
Auto and Professional Expense: \$2,000
SECA Supplement: \$4,103
Continuing Education: \$2,500
4 weeks paid vacation, cumulative up to 6 weeks;
3 weeks paid study leave, cumulative up to 4 weeks

Patricia A Moats

To: Unity Presbyterian Church of Columbus

Designated for 3 years, beginning September 29, 2019
at 100% of full-time

Cash Salary: \$28,632

Housing Allowance: \$25,000

Total Effective Salary: \$53,632

Auto and Professional Expense: \$2,000

SECA Supplement: \$4,103

Continuing Education: \$2,500

4 weeks paid vacation, cumulative up to 6 weeks;

3 weeks paid study leave, cumulative up to 4 weeks

Attachment #9: Policy on Dissolution of Pastoral Relationships

THE PRESBYTERY OF SCIOTO VALLEY

Dissolution of Pastoral Relationships

(This policy replaces the Termination & Separation Policy.)

I. Statement of Purpose

The purpose of this document is to set forth the principles and procedures for dissolution of pastoral relationships and guidelines for dissolution agreements. Most dissolutions of pastoral relationships are without conflict, usually because the pastor wishes to accept a new call or to be Honorably Retired. Even in such cases, carefully following these guidelines, and using the drafting of a dissolution agreement to cover such matters as ending date, unused vacation, medical coverage for a bridge period, and resolution of any loans the pastor may have from the congregation can result in a smooth transition without conflict.

Although dissolution of the pastoral relationship may follow efforts to resolve conflict, this document does not include the steps that should be taken to resolve the conflict. It does, however, cover the procedure for dissolution and guidelines for dissolution agreements for situations in which efforts at conflict resolution result in dissolution. The Presbyterian Church is connectional in that the presbytery, local congregation, and minister are all parties to the pastoral relationship. We covenant to care for one another. When conflict arises, all possible steps to resolve the conflict short of dissolution should be taken. Dissolution agreements for ministers not moving immediately to a new call are to serve as a bridge from one call to another in a vocation where the ability to move to a new position quickly is limited.

This policy does not apply to the termination of transitional, contracted, or temporary pastoral relationships or to the end of a designated pastorate at the end of its agreed-upon term.

II. General Principles

1. Every call in the PCUSA is an agreement between the Presbytery, the pastor and the congregation. All three parties are involved in every decision regarding the establishment of a pastoral relationship and the dissolution of a pastoral relationship.
2. When the congregation and the pastor are in agreement, the Commission for Church Professionals (CCP) is empowered to act with the power of the Presbytery in this regard and reports all such action to the Presbytery itself. If not in agreement, the action proceeds to the floor of Presbytery as specified in the Book of Order.
3. All official matters regarding the dissolution of a pastoral call shall be documented in writing and shared with all three parties.
4. All conditions for separation shall be compatible with the provisions of the Book of Order.
5. The dissolution process shall be considered incomplete until the minister, the session and the Presbytery approve the dissolution agreement, and the congregation and the Presbytery vote on the dissolution of the call.

III. Book of Order

The relevant provisions of the *Book of Order* are:

G-2.0901 Congregational Meeting

An installed pastoral relationship may be dissolved only by the presbytery. Whether the minister of the Word and Sacrament, the congregation, or the presbytery initiates proceedings for dissolution of the relationship, there shall always be a meeting of the congregation to consider the matter and to consent, or decline to consent, to dissolution.

G-2.0902 Pastor, Co-Pastor or Associate Pastor Requests

A pastor, co-pastor, or associate pastor may request the presbytery to dissolve the pastoral relationship. The minister of the Word and Sacrament must also state her or his intention to the session. The session shall call a congregational meeting to act upon the request and to make recommendations to the presbytery. If the congregation does not concur, the presbytery shall hear from the congregation, through its elected commissioners, the reasons why the presbytery should not dissolve the pastoral relationship. If the congregation fails to appear, or if its reasons for retaining the relationship are judged insufficient, the request may be granted and the pastoral relationship dissolved.

G-2.0903 Congregation Requests

If any congregation desires the pastoral relationship to be dissolved, a procedure similar to G-2.0902, above, shall be followed. When a congregation requests the session to call a congregational meeting to dissolve its relationship with its pastor, the session shall call the meeting and request the presbytery to appoint a moderator for the meeting. If the pastor does not concur with the request to dissolve the relationship, the presbytery shall hear from him or her the reasons why the presbytery should not dissolve the relationship. If the pastor fails to appear, or if the reasons for maintaining the relationship are judged insufficient, the relationship may be dissolved.

G-2.0904 Presbytery Action

The presbytery may inquire into reported difficulties in a congregation and may dissolve the pastoral relationship if, after consultation with the minister of the Word and Sacrament, the session, and the congregation, it finds the church's mission under the Word imperatively demands it.

IV. Process for Dissolution

The need for dissolution of the pastoral relationship comes about for a variety of reasons and the procedures and the nature of financial arrangements may vary with the reasons for dissolution. The goal in each instance is fairness to all parties in light of the reason(s) for dissolution.

A. Minister seeks dissolution.

1. Personal reasons or to receive a new call. When a minister seeks to dissolve the pastoral relationship for personal reasons or to receive a new call the minister shall make the request to the presbytery by notice in writing to the chairs of both the Commission for Church Professionals and the Commission on Congregational Life and shall advise the session.
2. Conflict with congregation. If efforts to resolve a conflict with the congregation result in the minister seeking to dissolve the pastoral relationship, the minister shall make the request to the presbytery by notice in writing to the chairs of both the Commission for Church Professionals and the Commission on Congregational Life and shall advise the session.

B. Congregation seeks dissolution.

1. Reduction in force. Dissolution because of the elimination of a position, budget reduction, for other circumstances due to no fault of the minister, is at the discretion of the congregation, upon recommendation of the session and with the approval of presbytery. When the session determines that it will recommend such a dissolution to the congregation

it shall send notice in writing to the chairs of both the Commission for Church Professionals and the Commission on Congregational Life

2. Conflict with minister. If efforts to resolve a conflict with the minister result in the session recommending to the congregation that it dissolve the pastoral relationship the session shall send notice in writing to the chairs of both the Commission for Church Professionals and the Commission on Congregational Life.
3. Cause. Dissolution for cause shall include, but is not limited to:
 - Documented unsatisfactory performance.
 - Abuse or misconduct.
 - Neglect in the care and use of church property or funds.
 - Conduct inconsistent with presbytery standards or ordination vows.
 - a. Issues regarding performance of clergy shall be addressed by session in performance reviews. Documentation shall be clear, thorough and substantial.
 - b. The Commission on Congregational Life is available to assist sessions in designing and implementing a process for evaluation and review. The Presbytery's Mediation and Support Team is also available for consultation and counsel in conflict situations.
 - c. Only after all reasonable attempts at resolution have failed should termination negotiations begin. Separation for cause shall be clearly documented and thoroughly substantiated. The policies and procedures for dissolution for cause spelled out herein shall be followed in a consistent manner. All meetings, conversations and agreements in this process shall be documented in a written form.
 - d. Pastor Emeritus/Emerita shall not be granted to a pastor terminated for cause.

C. Presbytery seeks dissolution.

1. Conflicts requiring presbytery involvement. If there are serious difficulties within the life of a congregation, the Mediation and Support Team shall seek reconciliation through a variety of methods. If this team is unable to settle difficulties, then it may recommend to presbytery that an Administrative Commission be formed for the purpose of settling such difficulties. The Administrative Commission shall then follow the directives of the *Book of Order* and make appropriate recommendations to the presbytery. These recommendations may include the dissolution of the pastoral relationship and/or the assuming of original jurisdiction of the church by the Administrative Commission. The Commission may also recommend to the congregation the terms of a severance agreement with the minister.
2. Urgent need for dissolution. The Commission for Church Professionals may decide that it will recommend to the presbytery that a pastoral relationship be dissolved immediately. In such cases, the minister will be interviewed by the CCP and be given an opportunity to present his or her case and will be informed of the Committee's recommendation. The minister will be advised that the Presbytery must vote on such a recommendation and that the minister will be given an opportunity to address the presbytery on his or her own behalf.
3. Sexual misconduct. In cases of sexual misconduct, the Sexual Misconduct Policy of the presbytery and the provisions of the *Book of Order* will be followed.

D. Death in Service. In the event of the death of the pastor, if they are eligible for Board of Pensions death or retirement benefits, the salary and allowable benefits of that person shall be continued by the congregation to the spouse or dependent for three months from the date on which death occurs or until the Board of Pension death and retirement benefits commence. If they are not

eligible for BOP benefits, ordinarily the congregation shall continue the salary and benefits to the spouse or dependent for three months – or as negotiated with the Commission for Church Professionals. The CCP can direct surviving dependents to further resources as needed.

E. Additional steps in the dissolution process.

After initial contact with the Commission for Church Professionals, the following procedures shall be followed:

1. The session, or a committee designated for this purpose, will negotiate a dissolution agreement with the minister on behalf of the congregation in accordance with Part IV. If the session chooses to appoint a committee to negotiate the dissolution agreement, then it must be approved by the session before moving forward. Following such approval, the session shall submit the proposed agreement to the Commission for Church Professionals for approval (usually at the time of requesting dissolution of the pastoral relationship.)
2. Upon approval of the proposed agreement by the Commission for Church Professionals, the session will call a meeting of the congregation for the purpose of approving the dissolution of the call. A copy of the approved dissolution agreement will be made available to the members of the congregation **for informational purposes only** no later than the date of the first call for the meeting.
3. The Presbytery shall appoint a moderator for the congregational meeting. The congregation will vote on the dissolution of the call.
4. If the congregation approves the dissolution and the minister and congregation are in agreement, the Commission for Church Professionals may dissolve the relationship on behalf of the Presbytery, and report their action at its next meeting. Otherwise, the dissolution will be presented to presbytery for action at its next meeting.

V. Dissolution Agreement

The dissolution agreement or agreements sets the terms for the termination of a pastoral relationship, and cover such matters as termination date, unused vacation pay, interim medical coverage, resolution of loans the minister may have from the congregation, and like matters. Settling these matters clearly and documenting the arrangements in writing avoid possible conflicts at the time of departure. Severance payments for ministers not moving immediately to a new call are to serve as a bridge from one call to another in a vocation where the ability to move to a new position quickly is limited, and are spelled out in the dissolution agreement.

The terms of dissolution shall be set forth in a written agreement. The terms are negotiated, in consultation with the Commission for Church Professionals, between the session, or a committee designated for this purpose, and the minister. The agreement is subject to approval of the presbytery. In determining the specific terms of dissolution consideration must be given to the reason(s) for dissolution, the financial ability of the congregation and the circumstances of the minister. The agreement shall include an effective date of dissolution.

A. Financial Terms.

1. Salary and Housing. The parties may agree to continuation of salary and housing allowance or use of manse beyond the date of dissolution, depending on the cause for dissolution.
 - a. Personal Reasons. When the minister seeks dissolution for purely personal reasons or to accept a new call, there shall be no continuation of salary and housing allowance beyond the date of dissolution. Use of the manse beyond the date of dissolution may be considered in the negotiations.

- b. Dismissal for Cause. When the Pastoral Relationship is dissolved for cause there shall ordinarily be no continuation of salary, housing allowance or manse use beyond the date of dissolution.
 - c. Reduction in Force. Six month's notice or continuation of salary and housing allowance in lieu of notice will ordinarily be granted. If the minister has served the church for 10 years or more, up to 9 months may be considered.
 - d. Conflict. When the dissolution is the result of conflict, the parties may negotiate continuation of salary and housing allowance. No more than six months continuation shall be granted. If the minister has served the church for ten years or more, up to nine months may be considered.
- 2. Vacation Leave. Regardless of the reason for dissolution, all unused annual vacation leave shall be taken in advance of the date of dissolution or the cash equivalent paid. Entitlement to vacation leave at the time of dissolution shall be calculated on a pro rata basis. Vacation leave not taken in previous years shall not be compensated, unless otherwise agreed in the terms of call.
- 3. Study, Sick, or Sabbatical Leave. Regardless of the reason for dissolution, there is no entitlement to study, sick, or sabbatical leave not taken in the ordinary course before dissolution and none shall be granted nor paid for at dissolution.
- 4. Professional Allowances. Allowances for professional, travel, entertainment, books, or other expenses shall not be paid after the date of dissolution.
- 5. Pension/Medical. Payments to the Board of Pensions shall be made coincident with any continuation of salary and housing allowance. When terms of call have included compensation for medical expenses not paid under the provisions of the Board of Pensions Medical Plan, this compensation may continue for the period of time that salary is to continue.
- 6. Loans/Equity Sharing. Outstanding loans and equity sharing arrangements are to be settled at the time of dissolution in accordance with the loan or equity sharing agreement. Such loans are part of the terms of call of the pastor and any forgiveness of such loans, unless provided for in the loan documentation, constitutes a change in call that must be approved by the congregation and the Presbytery. The Commission for Church Professionals shall be consulted prior to negotiating any such agreement.
- 7. Arrangements for Payment when there is a Severance Agreement.
 - a. When a minister finds full-time employment prior to the end of the agreement, the church's financial obligations shall end on the beginning date of new full-time employment. When a minister accepts new part-time employment, severance pay may be reduced by the pay received in such part-time employment. Note: this provision does not apply to any employment already maintained by a part-time or bivocational minister at the time of dissolution. The minister shall report all changes in employment status to Commission for Church Professionals.
 - b. Presbytery does not assume financial liability for severance agreements.
 - c. Lump sum payments of salary and housing are not permitted. Payments shall be made monthly or on the regular church schedule if by a payroll service.
- B. The following terms shall be part of any severance agreement which provides for compensation following the date of dissolution.
 - 1. The minister's responsibilities include abstinence from any pastoral duties and congregational or church sponsored activities, and accountability to CCP with regard to

progress in a search process towards employment. The minister shall not conduct worship services for that congregation or its members unless approved by the Commission on Church Professionals, or in accordance with specific guidelines established by the CCP as soon after the dissolution as possible. A minister, who – following a single warning – conducts such shall immediately forfeit all of his or her remaining financial payments under this Severance Agreement.

2. A minister who makes inappropriate contacts with his or her former church shall be sent (by regular mail to the last known address) two written warnings by the Commission for Church Professionals. Upon a third violation, remaining financial payments under the Severance Agreement shall be forfeited.
3. In cases other than reduction in force, personal reasons accepted by CCP, retirement, or the acceptance of a new call, the minister must meet with a counselor (ordinarily on a monthly basis) mutually agreed upon by the minister and the CCP and paid for by the minister or using the Employee Assistance Program of the Board of Pensions. Alternatively, and no later than the end of the second month of the agreement, the minister may participate in a Professional Assessment such as that provided at Midwest Ministries whose cost will be shared equally by the minister, congregation, and the presbytery. Failure to meet these expectations will result in forfeiture of all unpaid financial payments under the Severance Agreement.

DISSOLUTION AGREEMENT
TERMS OF DISSOLUTION

The Rev. _____ and the _____ Presbyterian Church of _____ have agreed to request that the Presbytery of Scioto Valley dissolve the Pastoral Relationship that exists between them with the following terms:

1. Financial terms:

Compensation for unused Vacation Leave \$ _____

Other Provisions: _____

Provision for repayment of any loans: _____

2. Severance Pay, if appropriate and negotiated:

A. Salary \$ _____

B. Housing \$ _____

C. Other \$ _____

D. Length of Severance Period _____

E. Pension dues will be paid on all severance payments.

Payments will be made:

_____ Through the normal church payroll process

_____ Through a contracted payroll service

Dates:

A. Effective date the ministry duties will terminate: _____

B. Date minister will return all church property and vacate the church office: _____

C. Date minister and family will vacate the manse: _____

3. Other terms:

- A. The minister, upon execution of this agreement, covenants and agrees that he or she waives all rights to demand and/or secure a civil court and/or a jury trial with respect to adjudication of the matters contained in this Severance agreement, in matters that pertain to their ministry in the church and/or the negotiations that have led up to this agreement.
- B. All unpaid financial payments to the minister shall cease at the date, before the end of financial payments under this agreement, the minister accepts a new position for full time employment or adjusted if the minister accepts a new part time position.
- C. All parties agree to conform to and abide by the Ministerial Guidelines of the Presbytery of Scioto Valley and understand that all financial payments shall be forfeited, if the minister violates these Guidelines and those stated in the Dissolution Policy of the Presbytery of Scioto Valley in effect as of the date of the execution of this agreement. All parties shall sign the Policy *Regarding Former Pastors –A General Statement of Underlying Principles*.
- D. Unless Commission for Church Professionals and the minister agree that the call was terminated for purely personal reasons, the minister agrees to meet at least monthly while receiving severance payments with a counselor mutually agreed upon by the minister and the Commission for Church Professionals and paid for by the minister. Alternatively, the minister agrees that, no later than the end of the second month of this agreement, the minister will participate in a Professional Assessment such as that provided at the Midwest Ministries Center whose cost will be shared equally by the minister, congregation, and the presbytery. Failure to meet these expectations shall result in the forfeiture of unpaid financial payments.
- E. Minister acknowledges that his or her ministry is governed by the constitution of the Presbyterian Church (U.S.A.) and the remedies available to him or her thereunder to challenge the dissolution of his or her call. Minister acknowledges that the position for which his or her call is being dissolved falls within the ministerial exception under Title VII of the Civil Rights Act, 42 U.S.C. § 2000e to 42 U.S.C. § 2000e-17, the Americans with Disabilities Act, 42 U.S.C. § 12101 et seq, and the Age Discrimination in Employment Act (ADEA), 29 U.S.C. §§ 621-634, as well as common law claims brought against a religious employer.
- F. For and in consideration of the monies and other items of financial consideration, formally set out above, and for other good and valuable consideration, upon execution of this agreement, and intending to be legally bound, minister does hereby release, acquit and discharge the Presbyterian Church (U.S.A.), the Synod of the Covenant, the Presbytery of Scioto Valley, the church (as more fully named in first sentence of this Agreement), and jointly, severally and individually, each individual member of the church, church officers presently or formerly associated or affiliated with any of the church, the Presbytery, the Synod and the Presbyterian Church (U.S.A.), in any manner, and their present and former officers, employees, attorneys, agents, personal representatives, predecessors, successors and assigns, and each of them (hereinafter collectively known as releasees) from any and all charges, claims, demands, judgments, actions, causes of action, damages, expenses, costs, attorneys' fees and liabilities of any kind whatsoever, whether known or unknown, vested or contingent, in law, equity or otherwise, which minister has ever had, now has, or may hereafter have against said releasees for or on account of any matter, cause or thing whatsoever which has occurred prior to the date of this agreement, including but not limited to any claims, causes of action, suits, injuries, damages, losses and rights arising from minister's employment by church or the dissolution of the call. .

4. It is understood that this Severance agreement is a final disposition of all matters between the minister and the releasees. This Severance agreement contains the entire agreement between the parties hereto and any representations made before or during negotiation are hereby merged in their entirety and this agreement may not be modified. The undersigned parties have negotiated this agreement in good faith and have every intention of being faithful in fulfilling it and further agree to the releases contained herein, representing that they understand its contents and sign it as their own free act after a full review of the contents.
5. Minister acknowledges that he or she has been advised by this writing to consult with an attorney and has been given the opportunity to review and consider this Agreement and to consult with legal counsel with respect thereto.
6. Minister acknowledges he or she has read and understands this agreement in its entirety, and understands the terms of this agreement, that no promise or inducement has been made or offered to him or her or it except as set forth in this agreement, that he or she is executing this Agreement without reliance upon any statement or representation of the person or party released, except as set forth herein, and that he or she intends to and is competent to be bound by this agreement

Approved by:

Session on: _____

Clerk of Session

Congregation on: _____

Moderator of Congregational Meeting

CCP on: _____

Chair of CCP

Presbytery on: _____

**WARNING: THIS IS A RELEASE OF
YOUR RIGHTS. READ BEFORE SIGNING**

Pastor on: _____

Pastor

Attachment #10: Minutes of Installation Commissions

Minutes of Commission to Commission Mark Johnson Presbytery of Scioto Valley

The following Commission of the Presbytery of Scioto Valley convened with prayer at 3:15 p.m. on July 21, 2019 at St. Andrew Presbyterian Church, to approve the commissioning of Mark Johnson as pastor for St. Andrew Presbyterian Church:

The following Commission Members were present (name, office/position held, church name/location of service/call included):

Rev. Charlsie Ramsey, Honorably Retired, past moderator, Presbytery of Scioto Valley
Rev. John E. Birkner, co-pastor, Brookwood and Eastminster Presbyterian Churches of Columbus
Rev. Dr. Jeannie Harsh, executive presbyter, Presbytery of Scioto Valley
Mr. Thomas Jones, ruling elder, Parkview Presbyterian Church of Reynoldsburg
Pastor Kae Merold, pastor, Outville Presbyterian Church of Pataskala
Rev. M. Stephen Merold, Honorably Retired
Ms. Susan Mild, ruling elder, St. Andrew Presbyterian Church of Columbus
Ms. Yfke Njume, ruling elder, Prince of Peace Presbyterian Church of Pickerington
Rev. Désirée M. Youngblood, pastor, First Presbyterian Church of London
No corresponding members.

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

There was a motion and second to proceed with the commissioning 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 3:25 p.m.

The commissioning was completed in the worship service that followed.

The commissioning sermon was preached by Rev. Desiree M. Youngblood, Rev. John E. Birkner delivered the Charge to the Commissioned Pastor and Rev. M. Stephen Merold delivered the Charge to the Congregation.

Respectfully submitted,

Rev. Charlsie Ramsey
Past Moderator

Minutes of Commission for the Installation of Gary Brose as Pastor of Mount Gilead Presbyterian Church

The following Commission of the Presbytery of Scioto Valley convened with prayer on September 8, 2019 at 3:30 p.m. to approve the installation of Gary Brose as Pastor of Mount Gilead Presbyterian Church.

The following commissioners were present:

Rev. Jeri-Lynne Bouterse, Teaching Elder, Covenant Presbyterian Church,
Columbus
Christine Burns, Commissioned Ruling Elder, First Presbyterian, Fredericktown
Dan Dreis, Ruling Elder, PNC member, First Presbyterian, Mt. Gilead
Bonnie Hildebrand, Ruling Elder, First Presbyterian, Mt. Gilead
Mike Porter, Ruling Elder, First Presbyterian, Mt. Gilead
Jeff Schooley, Teaching Elder, First Presbyterian, Marysville; Stated Clerk, Presbytery of Scioto Valley
Rebecca Tollefson, Honorably Retired, Teaching Elder, Moderator, Presbytery of Scioto Valley

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

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

Meeting **adjourned with prayer** at 3:45 p.m. September 8, 2019.

The installation was completed in the worship service that followed.

The installation sermon was preached by Rev. Rebecca J. Tollefson.

Respectfully submitted,

Rev. Rebecca Tollefson, Moderator PSV

Attachment #11: POLICY TO DISSOLVE (CLOSE) A CONGREGATION

SCIOTO VALLEY PRESBYTERY POLICY TO DISSOLVE (CLOSE) A CONGREGATION March 2019 First Reading May 21, 2019

When a request from a member congregation is received by the Executive Presbyter or Stated Clerk of the presbytery, that request shall be given to the Commission for Congregational Life (CCL) for their consideration. They may then vote to direct that the Presbytery Moderator appoint an Administrative Commission (AC) to dissolve (close) a congregation. The Commission for Congregational Life will act with the authority of the Presbytery in voting to approve the proposed members of the AC, or they may recommend that presbytery directly approve the proposed members. The AC will also act with the authority of the presbytery in carrying out their work. according to the specifics of the charter which the Presbytery approves. If needed, the AC may seek additional authority from the Presbytery.

The AC will normally consist of five to seven teaching and ruling elders as evenly distributed as practical. The members shall be appointed by the Presbytery Moderator in consultation with the Stated Clerk and /or the Executive Presbyter, with the appointments being reported to the next stated meeting of the Presbytery.

The AC membership should include members who represent the CCL and the Commission for Presbytery Operations (CPO). Other expertise which may be helpful to have in the membership of the AC include law, accounting and finance, real estate and property management, local mission, and/or social service, as well as at least one member from the congregation, preferably the Clerk of Session. The appointed AC may coopt, as needed, individuals with particular skills to assist with their work and will report such individuals to the CCL. The AC shall be trained by the Stated Clerk.

The responsibilities which normally may be assigned to the AC include the following:

- Ecclesiastical and Pastoral Care Responsibilities
 - Consult with and care for remaining members and attendees of the congregation.
 - Ascertain the roll of the current members, with addresses, and counsel them about transferring their membership to another congregation.
 - Provide for an appropriate closing worship service to celebrate the life and ministry of the congregation.
 - Secure all session records (minute and roll books) and pertinent historical records and transmit them to the Stated Clerk for subsequent deposit in the Presbyterian Historical Society.
 - The AC may be granted authority to act as the session following the official dissolution in order to accomplish necessary closing activities.
- Fiduciary Responsibilities
 - Work with church treasurer to pay all outstanding bills.
 - Work with church treasurer to produce a final financial report for the congregation.
 - Provide statements of current year giving to all givers of record.
 - Provide for a final accounting of cash and non-cash assets.
 - Provide that all postal mail is forwarded c/o the Presbytery office effective the date of closing.
 - Empty the safe deposit box if there is one and secure all documents for the commission.

- Ascertain the legal status of the congregation (is it incorporated?), are filings current, and prepare necessary filings to dissolve the corporation, close out employment accounts such as workers' compensation and tax withholding (as applicable).
- Arrange for the treasurer(s) to sign off on all financial accounts with two individuals (a member of the commission and the presbytery treasurer) and assume signatory authority for the accounts until such time as they are closed.
- Real Property Responsibilities
 - Obtain deeds for all parcels of real estate (there may be several if neighboring properties were purchased over the years). Not all parcels may be contiguous.
 - Do a title search to ascertain that all real property is held in fee simple with no liens or no clauses which would have the property revert back to the donor(s) or their known and/or unknown heirs should the property cease to be used for church purposes.
 - If there is a cloud on the title to any church real property, proceed to take necessary action to remove the lien or to quit the title.
 - If the title is clear, then have a deed executed to transfer title to the property to "The Presbytery of Scioto Valley".
 - Obtain an appraisal for all parcels of real property. (The appraised value will be different from the tax value recorded by the county auditor's office. Appraisals for church buildings are only approximate as there are very few sales to compare with. And experience has shown that market prices of church buildings tend to run about 60- 70% of appraised values.)
 - Work with CPO to dispose of the real property.
 - The preferable disposal of real property would be through sale on an "as is" basis. While the presbytery is not in the business of making money, any sale should not be at a significantly under-valued price. Factors including the undesirability of an unsecured or unattended building, neighborhood relations, ongoing security/utility/maintenance costs, and potential for lengthy time on the market will all play in how the building(s) is/are priced and marketed. Auction as opposed to listing with a realtor may be a suitable option.
 - An alternative to selling the property would be donating it to:
 - an appropriate local not-for-profit organization that is engaged in mission consonant with the mission of the former congregation or with the Christian gospel;
 - a local historical society; or
 - a similar organization.
 - Closing costs and fees would normally be assumed by the receiving organization.
 - If the structure(s) is/are in very poor physical condition another alternative would be razing the structure(s) and selling off the lots at fair market value.
- Personal Property Responsibilities
 - Inventory contents of church building and any other properties.
 - Provide an opportunity for members to have keepsakes from the church's personal property (this may include a grace period following the final closing worship service).
 - Be aware that rulings and regulations promulgated by the Consumer Product Safety Commission, the Occupational Health and Safety Administration, and other government agencies preclude the sale or donation of cribs manufactured prior to July 2011, and toys, furniture and other items that contain lead paint. Doing so may be a federal offense and most certainly is a huge potential insurance liability. These items need to be responsibly disposed of.
 - Provide the opportunity for other presbytery congregations, first, and other congregations, second, to receive furnishings that they can use.
- Security and Maintenance Responsibilities.
 - Change locks after closing and expiry of any grace period.

- See that the current insurance (property and liability) remains in force or is transferred to the presbytery's policy
- Turn off all non-essential utilities and services (e.g., telephone, internet, cable, security, etc.) and obtain final billings.
- Change billing address on remaining utility accounts to the Presbytery office.
- Arrange for appropriate ongoing maintenance while the property is under presbytery control (lawn mowing, snow removal, etc.) and arrange for payment.
- Provide for the cleanup of the building and the removal of unwanted materials, trash, etc., and prepare the building ready for sale. (If technical services are necessary, secure them and pay for them out of the congregation's assets and, if necessary, the proceeds from the sale of the property.)

The AC will keep written records of its activity and submit a final report to the Presbytery for inclusion in the minutes of the Presbytery. Following the conclusion of all appropriate activity and the submission of its final report, the AC may request that the presbytery dissolve it with thanks.

Attachment #12: Jerome Township Property Task Force

Task Force Members

Jeff Schooley (CCL; chair)	Bob Gustafson (CPO)
Karen Zent (CPO)	Joel Esala (CNO)
Bob Armstrong (CCL)	Ginny Teitt (Concord PC)
Natalie Alter (CCL)	Bob Tanner (Concord PC)

Background

At the request of the Executive Presbyter, a Task Force was formed in January 2019 with the mandate to review the status of presbytery-owned property in Jerome Township and to provide a recommendation as to what should be done with it. This Task Force was the result of Commission for Presbytery Operation's feeling as if the scope of its duties did not extend into the realm of managing new church development programs. The resulting Task Force was thus less about the merits or value of the property and more about providing decent and in order care in new church developments in this area, specifically with Concord Presbyterian Church.

The Task Force met on three occasions – January 24 (Presbytery Offices), February 18 (Driving Tour of Jerome Village), and March 12 (Pasquela's in Jerome Village) – to review the history of this property, to understand the history and vision of Concord PC, and to decide upon recommendations for the Presbytery via the Commissions for Presbytery Operations and Congregational Life.

The 20-acre plot under consideration was purchased on August 30, 2004 for \$427,000. A down payment of \$106,750 was made at that time and a 20-year mortgage for the remainder (\$320,250) was taken out at a 6-percent interest rate. As of November 30, 2018, \$123,604 of principle remained. The Presbytery's financial commitment amounts to payments of \$1,940.66/month and \$1,952/year for taxes. To date, approximately \$460,078 has been invested in this property.

At the time of purchase, it was assumed that Concord PC would take over stewardship of the property and build a church on it. Over the subsequent 14.5 years, however, different constraints and opportunities have presented for that congregation. In the meanwhile, following a downturn in development for a period, massive development has occurred adjacent to the property, which has only continued to raise both the financial and missional value of this location. Homes ranging from \$250,000 to over \$1 million are being built en masse and plans for subsequent business development are already underway. What was once 20 acres of farmland now sits in the edge of rapid growth and expansion. Such growth was never considered in 2004, though its occurrence provides both great opportunity and greater responsibility to utilize this land well.

The Task Force did not start with any option or alternative for this property, though certain options soon revealed themselves to be anywhere from less-than-prudent to simply foolish. It is thus – after eight people met, for over five hours, over the course of three months, who prayed countless prayers – this Task Force's recommendation that the following be considered and approved regarding the hopefully brilliant future of this property.

Proposal

We recommend that the Presbytery's current ownership of the property in Jerome Village be considered nothing less than the very work and will of our God and should be honored accordingly.

We recommend that the Presbytery articulate a commitment to maintaining and growing a PC(USA) presence in the Jerome Village community.

We recommend the Presbytery assume a posture of flexibility and patience as it regards the Jerome Village property – a posture made necessary because of the changing nature of Christian mission and ministry in the 21st century and the development of the area

We recommend that the Presbytery continues to pay the mortgage and taxes on this property, even up to the point of paying off and owning the property. We do not recommend any specific end date to this financial commitment.

We recommend that the presence of Concord PC in Jerome and Concord Townships is no accident, but a providential act of our God. Therefore...

We recommend Presbytery to continue to own the land for the sake of future possible church development with Concord PC. To this end, the Presbytery must work collaboratively with Concord PC in

making future decisions, which will be based upon as yet unknown and unforeseeable circumstances, changes, opportunities, and developments. To do this...

We recommend the creation of a standing task force that is led by Concord PC and supported by representation from the Commission for Presbytery Operations and the Commission for Congregational Life.

Recognizing the final decision about use, development, and sale in part or full of the land must be approved by the Presbytery, we recommend any future decisions around the disposition of the land, should such a decision be considered or actualized, protect and promote the ministries of *both* the Presbytery and Concord PC.

Attachment #14: Congregational Revitalization Policy

Congregational Revitalization Policy – 1st Reading

Background and Rationale

In the course of any congregation's life, it may come to pass that current financial needs outpace financial capacity, resulting in difficult and often painful decisions on the part of church leadership. The Presbytery recognizes these difficult positions, and stands always ready to be a partner in ministry, desiring the flourishing of every congregation.

However, in its desire for flourishing, Presbytery wants more than simply short-term, stop-gap measures, providing at best a short-term resuscitation. Instead, it is the vision of the Presbytery that every congregation, particularly those who are in an existential crisis, to instead seek resurrection!

Church dismissals and other investments in the Presbytery of Scioto Valley has resulted in surplus financial resources with which to address current congregational needs. The challenge is to find ways to judiciously and faithfully implement the dispersal of funds and support for the betterment of churches, the presbytery, and to the glory to God.

The Presbytery of Scioto Valley's Congregational Revitalization Policy is meant to provide strategy and resources that will hopefully lead to such a resurrection. What is presented below is an attempt at wholistic support, not just financial support; at strategy, not just payment. This policy is a living document, capable of prudent adaptation based on the wisdom and insight of the congregation. Practically-speaking, this means this policy can be changed and updated through approval of the Commissions for Congregational Life, Church Professionals, and Presbytery Operations. Acceptance of this policy by the Presbytery, as a whole, means permission to make thoughtful and faithful alterations to it as prudence requires, without having to have the policy re-approved with every adaptation.

The Presbytery of Scioto Valley is not alone in considering a policy like this: during the course of researching and preparing this policy, friends from Chicago Presbytery shared the results of a similar effort in that presbytery. Chicago Presbytery's policy requires the fulfillment of 18 requirements by the church, five requirements by the pastor of that church (when applicable), and eight parameters within which the presbytery must operate.

The below policy is the result of both learning from other mid-councils and taking serious consideration of our own social location. It is submitted with approval from three separate PSV Commissions, which is meant to signal the thoroughgoingness of the efforts expended here.

Congregational Revitalization Policy

Applicant churches may seek up to three years of supportive funding for the purpose of financially empowering the congregation to pay for a full-time pastor *and* to support her/him with the resources to pursue relevant, life-giving, contextually-unique ministry in and through that church. In order to avoid the pitfalls of dependency, funds will be dispersed in a diminishing manner under terms that will be unique to each applicant church. For example, a church may receive a grant of \$100,000 that would be dispersed in the following manner:

- Year 1 - \$50,000
- Year 2 - \$30,000
- Year 3 - \$20,000

These funds are given contingent upon the following criteria being met by the Pastor and the Session of the applicant church:

- Proven record of good faith efforts by the congregation to pay Per Capita;
- Proven record of the congregation submitting annual statistical reports to the PC(U.S.A.)
- The congregation has less than \$200,000 in unrestricted investments, endowments, memorials, etc. at the time of application;
- The congregation has an annual stewardship campaign and a method for tracking giving;
- The pastor is in good standing with the presbytery and her/his Healthy Boundary Training is up to date; and
- The pastor is actively engaged with the presbytery, meaning regular attendance at

presbytery meetings and participation in at least one presbytery entity (Commission, Task Force, etc.).

Receiving these funds commits the Pastor and the Church to the following revitalization programs:

- A full demographical analysis of the congregation and the community in which it resides through the Presbytery-purchased MissionInsite program under the guidance and support of the Commission for Congregational Life (CCL);
- An established mentorship program for the pastor with a trusted and established colleague in the presbytery, as selected by the Commission for Church Professionals (CCP), which should include quarterly reports written by the mentor and given to CCP;
- An exploration of assets that could be used for ministry to the local community through an Asset Based Community Development program;
- An attempt to engage the PCUSA's "Healthy Pastors, Healthy Congregations" program;
- An annual Visioning event led by a member of the CCL's Support and/or Strategy Subcommittee(s);
- A strategic review of the congregation's financial health with a representative of the Commission for Presbytery Operations (CPO) or the Presbytery's treasurer, which may include researching refinancing options through the Presbyterian Investment and Loan Program (PILP), when applicable;
- An annual report from the pastor/Session given to the CCL, which should include:
 - o Criteria met
 - o Lessons learned
 - o Reforms attempted, and
 - o Self-evaluation; and
 - o An annual meeting of the pastor, the Session, and representatives from both CCL and CCP to be completed *after* the annual report has been submitted;
- The acceptance of other presbytery guidance when/as needed.

Failure to meet any or all of these criteria in one year can jeopardize subsequent years' disbursements. Acceptance of these funds from the Presbytery imply commitment to the above criteria.

Application

All applications for the 2020 calendar year are due by December 1, 2019. Once received, each application will be reviewed by both the Commission for Church Professionals and the Commission for Congregational Life. Decisions on which churches will receive funds and how much will be made before the end of the calendar year.

Basic Information

Church Name: _____

Church Address: _____

Church Phone #: _____

Pastor's Name: _____

Pastor's Phone #: _____ (C/H/O; circle one)

Pastor's Email: _____

Clerk of Session's Name: _____

Clerk's Phone #: _____ (C/H/O; circle one)

Clerk's Email: _____

Amount Requested: _____

Preferred Distribution by Year:

Year One: _____

Year Two: _____

Year Three: _____

Narrative Explanations

Instructions: Please answer the following questions as thoroughly as possible. Use additional pages, as necessary.

- 1. Describe the greatest thing happening in the life of your congregation. What makes this aspect of the church's ministry so successful? How long has this aspect of the church's ministry been a part of the life of the church?*
- 2. Describe your most recent efforts at congregational revitalization. What worked with it? What went wrong? What did the Pastor/Session/Congregation learn from this effort?*
- 3. Explain why you chose the amount you requested by detailing how you plan to use this money. Explain further why you chose the year-by-year distribution you chose.*
- 4. What else should CCP and CCL know about your congregation when reviewing your application?*

Documentation and Certifications

Working with the Stated Clerk of the Presbytery of Scioto Valley, please request and submit a letter certifying the following information (Rev. Jeff Schooley, Stated Clerk, can be contacted at statedclerk@psvonline.org):

- Proven record of good faith efforts by the congregation to pay Per Capita;
- Proven record of the congregation submitting annual statistical reports to the PC(U.S.A.)
- Proof that the pastor is in good standing with the presbytery and her/his Healthy Boundary Training is up to date; and
- Proof that the pastor is actively engaged with the presbytery, meaning regular attendance at presbytery meetings and participation in at least one presbytery entity (Commission, Task Force, etc.).

Additionally, the church must provide the following:

- Proof that the congregation has an annual stewardship campaign and a method for tracking giving. This can/should include the dates/sermon title/scriptures used for the most recent Stewardship Campaign, as well as the theme/emphasis of that campaign. Additionally, the name of the software used to track congregational giving (or a description of the method used to track this) must be provided.
- Proof that the congregation has less than \$200,000 in unrestricted investments, endowments, memorials, etc. at the time of application. Evidence of this can come in the form of the following signed statement by the church's treasurer:

I, _____, as the treasurer of

_____, do hereby attest and certify that the congregation has

less than \$200,000 in unrestricted investments, endowments, memorials, etc. at the time of this application.

(Signature)

(Date)

- Please provide a de-identified list of actual (not pledged) congregant support for 2017 and 2018. For example:

Donor 1 \$4,500

Donor 2 \$2,200

Donor 3 \$500, and so on...

- Please provide a copy of your 2018 annual statistical report that was sent to the PCUSA.

Attachment #15: Overture to General Assembly

GA Overture presented by Rev. Cynthia Burse

Recommendation

"The Presbytery of Scioto Valley overtures the 224th General Assembly (2020) to amend Section D-10.0303 of the Book of Order to read:

"If no charges are filed, the investigating committee shall file a written report of that fact alone with the clerk of session or stated clerk of the presbytery, and notify ~~the person who submitted the written statement~~ **in writing both the person who has been accused and the person making the accusation.**

Further, that all other sections referring to "the accused" in the Rules of Discipline be modified to read **"the person accused"** and to replace "if that person wishes" with **"if he or she wishes"** in the second paragraph of section D-10.0302.

Rationale

Accusations are extremely easy to make, whether made by an individual or by a person doing so on behalf of another. When the credibility of those accusations has been substantiated, the Constitution clearly and unambiguously states that an investigative committee "shall promptly inform the accused" if charges are to be made. However, it is silent about the accused's right to be notified when no charges are to be filed, even though written notice of this outcome is provided to the accuser. When individuals in positions of trust have gone through the protracted ordeal of being forced to defend themselves against charges and accusations that can neither be substantiated by objective facts and/or are deemed to be completely untrue, equity requires they be expeditiously notified of this conclusion as well. This omission constitutes a procedural error and undermines the justice process.

The constitution's current language also conveys an impression of bias and partiality, in that it describes one member (the "accused") by way of labeling but uses supportive and affirming language to describe the other ("the person who submitted the written statement"). Labeling one and not the other is harmful because, consciously or subliminally, it fosters a presumption of guilt on the accused and freedom from guilt on the person making the accusation. Reframing the constitution's language removes these false assumptions and more faithfully takes into consideration the purpose of church discipline (D-1.0101*).

The additional word revisions would, respectively, promote language consistency throughout the document and provide grammatical clarity.

*("The purpose of church discipline is to honor God by making clear the significance of membership in the body of Christ; to preserve the purity of the church by nourishing the individual within the life of the believing community; [and] to achieve justice and compassion for all participants involved...")

Respectfully submitted,

Rev. Cynthia Burse

Attachment #16: Report of the Eastminster Administrative Commission

Report from the Administrative Commission for the Dissolution of the Columbus Eastminster Presbyterian Church September 17, 2019

The Administrative Commission for the Eastminster Presbyterian Church convened on June 4, 2019 by Stated Clerk Rev. Sally Robinson for the purpose of dissolving the congregation. The following members were elected by the presbytery and served on the Commission: Rev. David Bubb, Co-Moderator; Rev. Charlotte O'Neil, Co-Moderator and Clerk; Ruling Elder and Eastminster Clerk of Session Marcia Evans; Ruling Elder Jim Hines; Commissioned Ruling Elder Mark Johnson; Ruling Elder Bill Lucas; and Ruling Elder Marquell Segelken.

The Commission met on the following dates: June 19, July 2, July 23, July 30, and August 15, 2019. Members of the Commission also attended an Eastminster Session meeting on June 17, 2019. Minutes of the commission meetings have been submitted, along with this report, to the Stated Clerk of the Presbytery of Scioto Valley.

The final service celebrating the life and ministry of the Eastminster Church was held in conjunction with the Brookwood Church on August 25, 2019. The final meeting of the Eastminster Session was held on September 9, 2019.

SALE OF THE PROPERTY AND EASTMINSTER LEGACY FUND OF THE COLUMBUS FOUNDATION

The Eastminster Presbyterian Church was located at 3100 East Broad Street where they owned their church building and property. In 2016, they were approached by a realtor representing an unidentified client who was interested in purchasing the property. The congregation rejected the initial offer of \$600,000 but ultimately negotiated a higher sale price and an agreement that would allow them to remain in the property for one year after the sale.

The final sale price of \$1,000,000 was a fair price based on an appraisal of the property that was arranged for and paid by the church. The sale was approved by the congregation on Sunday June 12, 2016 and was completed on April 13, 2017 with the agreement that the Eastminster congregation would continue to occupy the property until April 8, 2018. After the congregation's last worship service at the East Broad Street building on April 1, 2018, they began to "nest" at the Columbus Brookwood Church and continued there until their last worship service on August 25, 2019.

On May 21, 2018, the Eastminster Session established the Eastminster Legacy Fund with the Columbus Foundation from the \$1,000,000 from the sale of their building. As a part of the decision to sell the property, it was the intention of the congregation to use the money to benefit mission work that the church had historically supported. The Eastminster Legacy Fund was established as an irrevocable trust with the donation to the Columbus Foundation of \$1,000,000. The donation to the Foundation was completed on June 4, 2018 with the stated purpose of continuing the church's missions "in perpetuity".

On December 17, 2018 the Eastminster session was informed that Brookwood would be closing its school at the end of the school year and would be exploring merging with two other congregations. Eastminster was invited to join this venture but after much thought and discussion and a survey of the congregation, the session voted to recommend to the congregation that the church be closed. The congregation approved the closing on March 24, 2019 with a nearly unanimous vote.

On June 17, 2019, the Administrative Commission met with the Eastminster Session. At this time, members Bill Lucas and Jim Hines requested documentation supporting the donation to the Columbus Foundation and were subsequently provided with a one-page document that indicated this was an "irrevocable gift" to the Foundation. On July 11, 2019, Bill Lucas and Jim Hines met with representatives from the Eastminster Session and the Columbus Foundation at the Foundation offices. In addition to Bill Lucas and Jim Hines, the following people were in attendance: Lisa Jolley, the Columbus Foundation Director of Donor Services; Brad Britton, the Columbus Foundation General Counsel; Marcia Evans, member of the commission and Eastminster Clerk of Session; Jennifer Ritchey, Eastminster session, Eastminster Treasurer, and Co-Administrator of the Legacy Fund; Diana Daniel, Eastminster session member and chair of the church's Reach Out Commission; and Bill Evans, Eastminster ruling elder and Co-Administrator of the Legacy Fund.

At that meeting, Mr. Britton made it clear that the \$1,000,000 was no longer an asset of the Eastminster Presbyterian Church and that the Presbytery of the Scioto Valley had no right or claims to the funds. Mr. Britton indicated that the Presbytery could be recipient of a donation from the Eastminster Legacy Fund, if the co-administrators and session of the fund choose to make that designation.

At this point, the Eastminster Administrative Commission sought legal counsel on behalf of the presbytery. Jim Wilson, the Presbytery's attorney, could not represent the Presbytery in this matter due to a conflict of interest since his firm also represents the Columbus Foundation. He referred the commission to the firm of Arenstein & Andersen Co., LPA in Dublin, Ohio. The commission also contacted the PCUSA Office of the General Assembly for advice.

On July 30, 2019, Bill Lucas and Jim Hines met with Attorneys Eric McLoughlin and Nick Andersen of Arenstein & Anderson to review the donation. On August 5, 2019, Bill Lucas and Jim Hines, along with Eric McLoughlin participated in a conference call with April Davenport, General Assembly Legal Counsel and Laurie Griffith, Associate Stated Clerk of the General Assembly.

After consulting with local counsel and with the General Assembly's legal counsel, the commission reached the conclusion that the \$1,000,000 was a legal gift under both civil and ecclesiastical law; and that the Eastminster Session had the authority to make a gift without Presbytery approval. Since this donation, The Presbytery Policy on Sale of Church Property adopted by the Presbytery of Scioto Valley on September 18, 2018, more clearly addresses the requirements for handling the proceeds of a sale and clarifies the provisions in the Book of Order. However, the Eastminster donation to the Columbus Foundation predates the presbytery policy, therefore the donation did not need to comply with this policy.

During the final session meeting of the Eastminster Church, the following decisions were made regarding the Eastminster Legacy Fund. On the dissolution of the Eastminster Church, the Fund will grant \$100,000 to the Presbytery of Scioto Valley, representing a tithe of the original value of the Fund. Other grants were made to West Virginia Ministry of Advocacy and Workcamps (\$5,000), to Sam's Fans (\$2,000), Adaptive Sports Connection (\$2,000), Dreams on Horseback (\$1,000), and Community Development for all People/Neighborhood Leadership Academy (\$1,000). \$250,000 will be transferred to create a new Field of Interest Fund to be known as The Eastminster Presbyterian Church Eastminster Legacy Fund for Basic Human Needs Serving East Columbus. Eastminster requested that this fund give priority to smaller, grassroots organizations in the Eastside Columbus metro area. The remaining balance of the Legacy fund will be transferred into a new Broad Field of Interest Fund to be known as the Eastminster Presbyterian Church Eastminster Legacy Fund for Basic Human Needs. Eastminster requested that the Columbus Foundation continue Eastminster's historic support of several organizations or organizations with a similar mission (Heinzerling Community, CHOICES for Victims of Domestic Violence, Star House, LifeCare Alliance, and the Columbus Chapter of the Alzheimer's Disease and Related Disorder Association). The distinction between a Field of Interest Fund and a Broad Field of Interest Fund is part of the structure of the Columbus Foundation. The Funds will be administered by the Columbus Foundation.

ECCLESIASTICAL AND PASTORAL CARE

Rev. Amy House and Rev. John Birkner had been moderating the Eastminster Session and providing pastoral care for the congregation and continued in this role throughout the work of the commission. A letter was sent to the members of the congregation on July 1, 2019 informing them of the work of the Administrative Commission and how to transfer their membership to another church. Members who did not transfer their membership can contact the presbytery to have the memberships transferred after the dissolution. The letter included the contact information for two members of the commission to contact for any membership or pastoral concerns.

OTHER FIDUCIARY AND PROPERTY MATTERS

The Session records were given to Jeannie Harsh after the closing worship service for their eventual transfer to the Presbyterian Historical Society in Philadelphia. Other records, including the records from the Eastminster Preschool will be delivered to the Presbytery office for conveyance to the Historical Society or retention by the Presbytery, as appropriate.

Jenifer Ritchey, Eastminster Treasurer will be transferring the checking account balance to the Presbytery upon the approval of the congregation's dissolution and future bills from the church's accountant and ATT will be sent to the presbytery for final payment. The church's accountant will be preparing final tax documents. A final Financial Report is being prepared for the members of the church.

Most of the personal property of the congregation had been distributed at the time that the congregation left the East Broad Street building. The remainder of the items were made available for members and friends of the congregation and to several churches in the presbytery (Rose Run, Old First, Ramseyer, and Brookwood/Unity). Other items were donated to worthy charities. Any remaining items were left at the Brookwood building for inclusion in their final garage sale.

RECOMMENDATIONS

The Eastminster Administrative Commission recommends that the Commission on Presbytery Operations review the Policy on the Sale of Church Property in the light of the work of this commission.

On behalf of the Columbus Eastminster Presbyterian Administrative Commission, we move to dissolve the Eastminster Church and for the Eastminster Administrative Commission to act as the session of the church until the corporation can be closed.

This report was approved by the Eastminster Administrative Commission on September 12, 2019. Six out of the seven members of the commission voted to approve the report by an email vote.

Plan for Uniting Brookwood, Covenant Parish, and Parkview Presbyterian Churches

September 7, 2019

Recommendations for Presbytery Action

Brookwood Presbyterian Church, Covenant Parish Presbyterian Church, and Parkview Presbyterian Church (the Churches) recommend that the Presbytery of Scioto Valley (the Presbytery) take the following actions.

Merging the congregations

Whereas the Churches desire to unite, coming together willingly and on an equal basis, to make a more effective response to God's call, the Churches move that the Presbytery:

- Declare that the congregations of Brookwood Presbyterian Church, Covenant Parish Presbyterian Church, and Parkview Presbyterian Church be merged into one congregation of the Presbyterian Church (U.S.A.) according to the following Plan of Union and
- Declare that the resulting congregation be known as Unity Presbyterian Church.

Calling the initial congregational meeting

Whereas the congregation resulting from the merger will initially have no corporate regulations, no session, and no pastoral relationships, the Churches move that the Presbytery:

- Call a congregational meeting of Unity Presbyterian Church to be held following its worship service on September 29, 2019, for the purpose of electing elders and deacons, approving the call and the terms of call of each of the pastors, and approving the corporate regulations and the congregational rules and
- Appoint Rev. John Birkner (member at large) to be the moderator and Mary French (Brookwood) to be the secretary of the congregational meeting.

Ensuring continuity of leadership

Whereas the united congregation will have no session and a continuity of leadership is desirable for both ecclesial and corporation functions, the Churches move that the Presbytery:

- Appoint ruling elders Greg Figurski (Brookwood), Mary French (Brookwood), Mary Martin (Covenant Parish), and Joe Rutherford (Parkview) and ministers of the Word and Sacrament John Birkner (member at large), Amy House (Brookwood), Nate Manzo (Parkview), and Patricia Moats (Covenant Parish) as an administrative commission with original jurisdiction of Unity Presbyterian Church until its elected session has been installed.
- Authorize the corporate officers of the corporations of the Churches to continue to function in their roles under the authority of the administrative commission as the acting session.

Plan of Union

This Plan of Union addresses the major issues involved in uniting the Churches. Extended discussions between representatives of the sessions of the Churches and their pastors created a framework for the unification. An initial proposal to unite the Churches was approved by each of the Churches. Appendix A contains this proposal. In addition to describing how the Churches plan to come together as a united congregation, this Plan of Union

- Acts as a pastor nominating committee by nominating each of the pastors with their terms of call at the initial congregational meeting, Acts as a nominating committee by nominating a slate of elders and deacons at the initial congregational meeting,
- Moves the adoption of a set of corporate regulations and congregational rules at the initial congregational meeting, and
- Provides for the initial operation of the united congregation until its session has been installed.

Worship

- A traditional worship service will be held at 10:30 AM on Sunday mornings.
- A more casual worship service will be held on Saturday evenings at a time to be
- determined.

Finances

- All of the assets and liabilities of the Churches will become the assets and liabilities of Unity Presbyterian Church.
- Its session will receive assistance and guidance from the Finance and Stewardship Committee, which handles church operations and proposes budgets, and the Endowment Subcommittee, which oversees investments and makes recommendations regarding the investments. The Endowment Subcommittee will initially have two members from each of the former congregations each serving a two-year term.
- An assessment of the finances of the Churches indicates that the expected income of Unity Presbyterian Church will fund its pastors, staff, facilities, and missions.
- Adopting an initial budget will be a high priority, as will be emphasizing the importance of continued stewardship to the congregation.

Pastoral Leadership

- At the initial congregational meeting of Unity Presbyterian Church, this Plan of Union will act as a pastor nominating committee by nominating Rev. Amy E. House (Brookwood Presbyterian Church), Rev. Nate Manzo (Parkview Presbyterian Church), and Rev. Patricia A. Moats (Covenant Parish Presbyterian Church) for election by the congregation as co-pastors for a designated term of three years.
- Appendix B contains the terms of call for each of these pastors.
- Each of the pastors will have the title “Called Pastor” and be responsible for fulfilling all pastoral duties as needed. They will receive similar pay and work together to determine:
 - which pastor will be the initial moderator of session and which of the other two pastors will be moderator during the second year,
 - the areas of ministry for which each pastor will be the point of contact for the congregation (such as Christian education, visitation, and youth ministry), ensuring each pastor has one or more areas of specialty, and

- the rotation for preaching, ensuring each pastor will be responsible for preaching on at least one Saturday and one Sunday per month (whenever possible).
- Although installed pastors are not bound to remain with congregations, the three copastors intend to remain with Unity Presbyterian Church for at least three years, working with its session to discern and guide the new congregation.
- Should the need arise for one or more of the co-pastors to separate from the congregation during this period, every effort will be made to do so graciously and in such a way as to preserve the wholeness of all involved.
- The session will evaluate the co-pastor model with input from the congregation, beginning no later than two years after the Churches unite.

Ordered Ministries

Appendix C contains the list of congregational rules of the united congregation. The intention of the congregational rules is to separate the ecclesial rules that are often included in the church's bylaws from the corporate regulations (as the bylaws are properly known in Ohio). Among the other congregational rules are rules that specify the number of ruling elders on the session and the number of deacons on the board of deacons.

The session of the united congregation will initially include 12 ruling elders, divided equally into three classes. The congregation will also have a board of deacons that will initially have 12 deacons, divided equally into three classes. This Plan of Union nominates the following persons to serve in the ordered ministries of the united congregation:

Class Elder Deacon

Class	Elder	Deacon
2020	Bill Edwards (Parkview)	Lucia Dawon (Brookwood)
2020	Gregory Figurski (Brookwood)	Nancy Hartmann (Brookwood for CP)
2020	Pat Parry (Covenant Parish)	Gail Ogletree (Covenant Parish)
2020	Nathan Salmon (Brookwood)	Donna Rutherford (Parkview)
2021	Jon-Scott Allen (Covenant Parish)	Barb Edwards (Parkview)
2021	Ellen Bennett (Brookwood)	Jean Jones (Covenant Parish)
2021	Kelly Holmes (Parkview)	Ellen Pope (Parkview)
2021	Bill Hughes (Parkview)	Barbara Smoot (Brookwood)
2022	Lori Allen (Covenant Parish)	Shirlie Drenten (Covenant Parish)
2022	Kimberly Hachet (Brookwood)	James McGill (Brookwood)
2022	Tom Jones (Parkview)	Pamela Nutter (Brookwood)
2022	Mary Martin (Covenant Parish)	Melinda Sherry (Parkview)

Because the Churches will be merging late in the calendar year, the initial terms of the ruling elders and deacons will include the remainder of 2019 in addition to their one-, two-, or three-year terms. Extending the length of the three-year terms will violate the *Book of Order* G-2.0404, which says: "Ruling elders and deacons shall be elected to serve terms of no more than three years on the session or board of deacons, and may be eligible for reelection according to congregational rule."

The Commission for Congregational Life has approved an exception that excludes the time from the installation of the ruling elders and deacons to the end of 2019 from the length of their terms. Thus, the initial terms will be counted as one-, two-, or three-year terms even though each will be slightly longer.

The united congregation may change the size of the board of deacons according to its needs, following the procedure for amending the congregational rules. The size the session will not be amended before three years from the date of the merger. During the first two years of the united congregation, the clerk of session will not be from the same former congregation as the moderator of session.

Appendix D contains the list of rules that the session of the united congregation intends to adopt. These session rules are sometimes found in a church's bylaws. By separating them in this way, the need for amending the corporate regulations is greatly reduced and the procedure for amending the regulations, the congregational rules, and the session rules can be different.

Nominating Committee

The initial nominating committee will be elected at the first annual meeting of the united congregation. The intention is that the three members of the nominating committee who are not currently serving on the session or the board of deacons will include one member from each of the former congregations.

The united congregation will attempt to make its session, board of deacons, and nominating committee representative of the former congregations in an effort to be inclusive while avoiding any undue burden on members from any of the former congregations.

Session Committees

The initial session committees and subcommittees of the united congregation will be:

- Worship
 - Saturday Design Team
- Christian Education
 - Youth Committee
- Finance and Stewardship
 - Endowment
- Mission Outreach
- Fellowship and Nurture
- Building and Grounds
- Personnel
- Church Vitality

The chairs of the session committees will normally be members of the session, but others may be considered for these positions as appropriate. Each committee will have at least one member of the session on the committee as either the chair or the session liaison. Every member of the session will be expected to serve as the chair or the liaison of at least one committee. Committee chairs and the nominating committee will work together to find additional committee members from the united congregation to ensure that the committees function properly.

Property

- Unity Presbyterian Church will initially reside within the property and facilities currently belonging to Parkview Presbyterian Church at 6969 East Livingston Avenue in Reynoldsburg.
- Any other real property owned by any of the Churches at the time of the merger becomes the property of Unity Presbyterian Church.
- Unity Presbyterian Church will assume all the duties and responsibilities for real property that is under contract at the time of the merger.

Staff

The (non-clergy) paid staff of the united congregation will initially include:

- Music Director (part-time): Michael Francis (Covenant)
- Custodian (part-time): Scott Hauser (Parkview)
- Secretary (part-time): Linsie Rose (Brookwood)
- Parents' Day Out/Nursery (part-time): Amie Bashur (Parkview; assisted by Amy Ricke)
- Inclusive Ministries (part-time): Diana Montgomery (Parkview)

The united congregation intends to retain its initial paid staff for a period of at least two years.

The staff members would be paid their last budgeted wage for the first year. Both pay and duties would be evaluated after the first year to ensure that their positions have adequate responsibilities and compensation. The volunteer staff of the former congregations would be able to continue as volunteers.

Corporate

The united congregation will establish a new corporation. It will dissolve the existing corporations of the Churches as soon as practical, naming the newly established corporation as their successor in interest for all assets, liabilities, and bequests and for any other legal or financial purposes. An alternative would be to rename one of the existing corporations of the congregations to achieve the same effect.

Appendix E contains the regulations for the corporation of Unity Presbyterian Church that will be presented to the united congregation for approval. As noted previously, much of the ecclesial content that appears in many church's corporate regulations appears instead in the lists of congregational and session rules. What remains in the regulations is essential for describing the nature and purpose of the corporation and its relationship to the PC(USA) and its constitution.

Appendix A: Proposal to Unify

Uniting Presbyterian Churches

Updated 6/18/2019

Proposal

We propose to unite interested eastside PC (USA) congregations in an exciting opportunity of renewal and expanded fellowship, intentionally forming a new worshipping community, no longer three congregations but one, with the permission and guidance of the Presbytery of Scioto Valley. Coming together willingly, and on an equal basis, to make a more effective response to God's call, with real commitment to uniting and forming a new community: A new church name and logo, new charter membership, new role of members, new Session record, new treasury record, new mission statement & vision statement all for the new community. We are excited by the opportunity to work with new people and in new ways, where we can serve both our local and global neighbors in facilities suited to that purpose. We will begin our new relationship together with a traditional Sunday morning worship service and a more casual Saturday evening worship service. All of the assets and liabilities of the former congregations become the corporate responsibility of the new church. The united congregation will collectively determine the ministries, missions, outreach programs, special offerings and other work of the new community.

Our Covenant With God and Each Other

The foundation of our covenant together will be our commitment to individual and collective prayer, listening with openness to discern God's will in all things for the united congregation. We will first do no harm, striving for peace through intentional speech and action, and working together to have authentic dialogue regarding all relevant matters. We understand that disagreement can be a valuable part of discernment and agree to do so with both love and respect, guided by PSV's "Seeking to be Faithful Together" guidelines. We recognize that no document can consider or address every possible eventuality, intentional or otherwise – we will work together in love and faith to address and/or resolve whatever may arise. We understand the new Session will need, and have, the expressed authority to act on behalf of the united congregation in whatever manner it discerns as the will of God in accordance with The Book of Order – the Session will not be guided by the interests of groups or individuals to "get their own way," neither will it act to diminish and/or disenfranchise one or more of the former congregations, actively avoiding even the perception of each as much as possible.

Property Considerations

The united congregation will reside within the property and facilities currently belonging to Parkview Presbyterian Church at 6969 E Livingston Ave – any decisions regarding the use of the building(s) and property will be the responsibility of the united congregation and its new Session. Any property not sold (unless still in the process of being sold) prior to uniting would fall to the united congregation and its new Session to deal with as it deems fit.

Financial Considerations

The financial matters of the united congregation, including any and all investments, endowments, assets or debts will be the responsibility of the new Session to manage, in accordance with The Book of Order. The new Session will be assisted and advised in financial matters by two committees: (One standing committee – Finance; and one subcommittee- Endowment):

- Finance & Stewardship – empowered for normal operation and to recommend/execute budgets
- Endowment – empowered to oversee investments and make recommendations on returns

While joint meetings of those responsible for finance in the former churches have indicated there should be sufficient funds to support our current understanding of the intended staff, facilities and missions of the united congregation, it will be a priority to estimate and recommend an initial budget for the first year. Likewise, the importance of continued focus on Stewardship and tithing for all involved cannot be overstated, as proceeds from building sales cannot be used to pay for staff.

Pastoral Leadership

It is the intention of the united congregation to retain the pastors of the former congregations for the first 3 years of the new community – the guidance and expertise of all three pastors is viewed as essential to both achieving unity and discerning the new work of the united congregation. During this time, a Co-pastor model will be used, with each pastor carrying the title of Called Pastor and being responsible to fulfill all pastoral duties as needed (although each will likely have one or more areas of specialty), receiving similar pay and working together to determine:

- Who among them will be the initial Moderator of Session and which *different* pastor will be Moderator in the second year
- Areas of ministry for which each pastor will be the point of contact for the congregation (including, but not limited to, Christian Education, Visitation, Youth Ministry, etc), ensuring each pastor has one or more area of specialty, re-evaluating and redistributing as necessary with communication to the congregation
- Rotation of preaching (including between service times), ensuring each pastor will be responsible to preach at least one Sunday and one Saturday per month (whenever possible)

While Called Pastors are not contractually bound to remain with congregations, the pastors of the former congregations intend to remain with the united congregation for a period of 3 years, helping support the new Session to discern and guide the new community's direction and activity, and during which the new Session and the pastors will evaluate both individual and corporate needs. Should the need arise for one or more pastors to separate from the united congregation during this time, every effort will be made to do so graciously and in such a way to preserve the wholeness of all involved. The new Session will be tasked to evaluate the co-pastor model, with the help and input of the united congregation, beginning no later than 2 years after uniting.

Lay Leadership

The united congregation will be served by a Board of twelve (12) Elders and a Board of twelve (12) Deacons – these boards will begin meeting immediately following their election by the united congregation. Each former congregation will be responsible to bring four (4) Elder and four (4) Deacon candidates to populate the initial 12-member boards to fill the following prescribed terms:

- Covenant Parish will bring the following Elder and Deacon candidates:
 - Elder: One (1) 1-year, one (1) 2-year and two (2) 3-year terms
 - Deacon: Two (2) 1-year, one (1) 2-year and one (1) 3-year term
- Parkview will bring the following Elder and Deacon candidates:
 - Elder: One (1) 1-year, two (2) 2-year and one (1) 3-year term
 - Deacon: One (1) 1-year, two (2) 2-year and one (1) 3-year term
- Brookwood will bring the following Elder and Deacon candidates:
 - Elder: Two (2) 1-year, one (1) 2-year and one (1) 3-year term
 - Deacon: One (1) 1-year, one (1) 2-year and two (2) 3-year terms

It has been generally considered ideal, for both ease of transition and initial effectiveness, if most (if not all) candidates came from each congregations' current boards and if most (if not all) of the Elder candidates would come from the group that has worked through the unity discussions. The slates for these boards will still be voted on during the new congregation's first Congregational Meeting in accordance with The Book of Order. Terms for the initial boards will include whatever time is left in the current year when the congregations unite (i.e. assuming the congregations unite sometime in 2019, 1-year terms would expire at the end of 2020, 2-year terms would expire at the end of 2021 and 3-year terms would expire at the end of 2022 – so the first time Nominating Committee would need to come up with a slate of candidates would be in 2020 for 3-year terms that would begin in 2021). The united congregation will determine (with the recommendation of the new Session) whether there is a sufficient number of Deacons to complete their assigned work during its Annual Meetings, but the number of Elders on Session will remain fixed for the first 3 years of unity. The Clerk of Session will be elected by the Session following Book of Order procedure, but the Clerk shall not be from the same congregation as the Moderator for the first 2 years of unity. The united congregation should strive to ensure representation from each of the former congregations on elected boards whenever possible and/or practical, in an effort to be inclusive, yet without placing undue burden on a particular former congregation or any Nominating Committee.

Staff Positions

The following would be the initial (non-clergy) Paid Staff of the united congregation:

- Music Director (PT) – Michael Francis (Covenant)
- Custodian (PT) – Scott Hauser (Parkview)
- Secretary (PT) – Linsie Rose (Brookwood)
- Parent’s Day Out/Nursery (PT) – Amie Bashur (Parkview; assisted by Amy Ricke)
- Inclusive Ministries (PT) – Diana Montgomery (Parkview)

It is the intention of the united congregation to retain the paid staff of the former congregations for a period of at least 2 years. Staff would be paid their last “budgeted” wage for the first year, with both pay and duties reevaluated after the first year to ensure their role has adequate scope and compensation. Volunteer Staff of the former congregations would be coordinated so that any and all could remain volunteers (if they choose).

Initial Committees & Considerations

As a new congregation, we want to encourage strong lay leadership with each former congregation contributing committee members as able. Each former congregation will be responsible for bringing one (1) at-large candidate to populate the initial Nominating Committee (this slate for the Nominating Committee will still be voted on during the first Annual Congregational Meeting per the Book of Order). The initial committees of the united congregation (and their sub-committees), empowered by direction of the new Session, will be as follows:

- Worship
 - Saturday Design Team
- Christian Education
 - Youth Committee
- Finance & Stewardship
 - Endowment – investments & returns (Advisors to Finance Committee and Session and assurers of health; initially composed of 2 members from each unifying congregation each serving a 2 year term)
- Mission Outreach
- Fellowship & Nurture
- Building & Grounds
- Personnel
- Church Vitality

Committees will generally be chaired by members of the new Session, but lay leaders that are impassioned by the Spirit to lead will be considered for these positions as appropriate. Each committee will have at least one member of the new Session assigned to attend its meetings as either chair or liaison and every member of the new Session will be expected to either chair or act as liaison to at least one committee. Committee chairs and the Nominating Committee will work together to find as many additional committee members as are needed from the united congregation to allow the proper function of each committee.

Potential Timeline

Present and Immediate Future

- Preparation and drafting
 - Committee introductions and discussions
 - Bring Deacons together to discuss current scope of work
 - Engagement of Congregational Life in process
 - Covenant Parrish to co-worship Parkview
- Spring
 - Session approvals
 - Congregational approvals
 - Larger Presbytery engagement in process
- Summer

- Presbytery approval to unite
- Session & Nominating Committee member selections from individual congregations
- Worshipping Together
- Drafting of new constitution (?)
- Fall
 - First Congregational meeting of the united congregation
 - New Session begins meeting
 - Closing on other properties (?)
- Winter
 - Dissolving of corporations and legal stuff (?)
 - First Annual Congregational Meeting of united congregation

The Presbytery of Scioto Valley of the Presbyterian Church (U.S.A.) Call to an Installed Pastoral Relationship as **Designated Co-Pastor**

The Unity Presbyterian Church of Reynoldsburg, Ohio, a congregation in the Presbyterian Church (U.S.A.) organized by the authority of the Presbytery of Scioto Valley (G-1.02), functioning under the Church's constitution (G-1.02) and governed by ordained presbyters who come together in Councils in regular gradation (F-3.0203) called Session, Presbytery, Synod, and General Assembly (G-3.0101), being well satisfied with your qualifications for ministry and confident that we have been led to you by the Holy Spirit as one whose service will be profitable to the spiritual interests of our church and fruitful for the Kingdom of our Lord, earnestly and solemnly calls you, teaching elder

Rev. Amy E. House

to undertake service as Designated Co-Pastor of this congregation and promises you in the discharge of your duty all proper support, encouragement, and allegiance in the Lord.

Your service shall begin on September 29, 2019 and continue until September 29, 2022 subject to dissolution at any time by the Presbytery under the provisions of G-2.09. This call is for 100 percent of full-time.

This call is issued under provisions set forth in the Presbyterian Church (U.S.A.) Book of Order (G-2.08), and the Book of Order shall govern all relationships established herein.

That you may be free to devote yourself fully to the ministry of Word and Sacrament among us, we promise and obligate ourselves to pay you during the time of your being and continuing in the pastoral relationship set forth in this call the following compensation, stated in annualized amounts, to be paid in regular monthly or semi-monthly payments, and the following specified professional expense reimbursements:

Effective Salary for Pension Calculation		Professional Expense Reimbursements*	
Cash salary	<u>\$28,632</u>	Auto expense (current IRS rate) and	
Fair rental value of manse		Business/professional expense	<u>\$2,000</u>
Housing allowance	<u>\$25,000</u>	SECA supplement (up to 50%)	<u>\$4,103</u>
Utility allowance		Continuing education	<u>\$2,500</u>
Deferred compensation		Other allowances	
Other pensionable comp.			
Total Effective Salary	\$ <u>53,632</u>	Moving costs	

(Additional terms are set forth on an attachment. Yes ☐ No ☒)

Paid vacation leave	<u>4</u>	weeks,	cumulative up to	<u>6</u>	weeks.
Paid continuing education leave	<u>3</u>	weeks,	cumulative up to	<u>4</u>	weeks.

After six continuous years of service the teaching elder is eligible for three months Sabbatical Leave, per presbytery policy.

*Specified expense reimbursements so noted must be itemized and will be paid as incurred, subject to the annual amount shown. Automobile expense shall be reimbursed at the applicable current IRS rate (published annually) and shall not include mileage commuting to and from work – Federal Tax Guide Paragraph 2370.

We will also pay regularly in advance to the board responsible for benefits, a sum equal to that requisite percent of your compensation which may be fixed by the General Assembly of the Presbyterian Church (U.S.A.) for participation in the Benefits Plan of the Presbyterian Church (U.S.A.), including both pension and medical coverage, during the time of your being and continuing in the pastoral relationship set forth in this call.

It is further mutually agreed that this call and the terms thereof, including the performance of your service and the adequacy of this compensation, will be reviewed with you on an annual basis.

You, the called teaching elder, by signing the acceptance of this call, assert that you have voluntarily joined the fellowship of believers (F-1.0302a), voluntarily become an active member of the Presbyterian Church (U.S.A.) by profession of faith, reaffirmation of faith or transfer of certificate (G-1.0302), voluntarily submitted to the government of this Church (G-1.0402), been ordained as a Teaching Elder (aka Minister of the Word and Sacrament) under the provisions of the Book of Order (G-2.0403, W-4.4000), expressed as a candidate or applicant understanding of the questions required at ordination (W-4.4003), and have responded affirmatively during ordination or the recognition of your ordination to the constitutional questions as set forth in the Book of Order (W-4.4003).

You, the called teaching elder, by signing the acceptance of the Pastoral Call, do acknowledge, accept and agree to fulfill the responsibilities and duties of the described office as set forth in the Book of Order and further agree that any complaint relating to this call or the terms thereof, the relationship with the congregation and/or governing bodies of the Church, or any action taken by such bodies shall be made through the procedures of the Church as set forth in the Book of Order.

We, the calling church, by signing this Call, agree to honor the terms of the call and to observe the responsibilities of the congregation as set forth in the Book of Order and further agree that any complaint relating to this call, the calling church's relationship with you, the called teaching elder, or to any action taken by governing bodies of the Church concerning this call and/or its relationship with you, the called teaching elder, shall be made through the procedures of the Church as set forth in the Book of Order.

In testimony whereof we have subscribed our names this _____ day of _____

_____	_____
_____	_____
_____	_____
_____	_____

Signatures of those elected by the congregation to sign the call and to present and prosecute the call before the Presbytery.

Having moderated the congregational meeting which extended this call to _____ Rev. Amy E. House
for ministerial service, I do certify that the call has been made in all respect according to the rules laid down in
the "Form of Government" of the Presbyterian Church (U.S.A.) and policies of the Presbytery of Scioto Valley,
and that the persons who signed the foregoing call were authorized to do so by vote of the congregation of
the

_____ Unity _____ Presbyterian Church, a congregation of the Presbytery of Scioto Valley.

The congregation's vote on the pastoral call was:

_____ Yes _____ No _____ Abstain

(Signed) _____ Moderator of the Congregational Meeting

Certification of Call

This Pastoral Call is expressly made subject to the Sexual Misconduct Policy of the Presbytery of Scioto Valley and the provisions therein concerning leave of absence upon receipt of an allegation of sexual misconduct. All parties to this contract agree to be bound by such policy.

By the Presbytery of Scioto Valley (The Presbytery of Call)

This call has been reviewed by the Commission for Church Professionals of the Presbytery of Scioto Valley. The Commission recommends that the presbytery approve this call.

Date of Action _____ Signature _____
Commission Moderator

This call was approved by the Presbytery of Scioto Valley (through action taken by its Commission as authorized by "Form of Government" G-3.0307 and the Standing Rules of the Presbytery).

Date of Action _____ Signature _____
Stated Clerk

By the Presbytery of Care or Present Membership

This call has been reviewed by the properly authorized committee or commission of the Presbytery of _____ which recommends that the presbytery find it expedient to release _____ to accept this call.

Date of Action _____ Signature _____
Stated Clerk

ACCEPTANCE OF THE PASTORAL CALL

I certify that I have received this call to undertake the work of Designated Co-Pastor of the _____ *Unity* _____ Presbyterian Church of _____ *Reynoldsburg* _____, Ohio, and that I am familiar with and understand the terms and conditions contained herein. I accept this Pastoral Call and the terms and conditions thereof.

Date of Acceptance _____ Signature _____
Teaching Elder/Candidate

[NOTE: Four (4) copies of the call are to be prepared and signed. Deliver the signed calls to the Presbytery of Scioto Valley stated clerk. Following presbytery action, copies will be distributed to the candidate, the calling congregation, the presbytery of care/present membership, and the Presbytery of Scioto Valley.]

The Presbytery of Scioto Valley of the Presbyterian Church (U.S.A.)

Call to an Installed Pastoral Relationship as Designated Co-Pastor

The Unity Presbyterian Church of Reynoldsburg, Ohio, a congregation in the Presbyterian Church (U.S.A.) organized by the authority of the Presbytery of Scioto Valley (G-1.02), functioning under the Church's constitution (G-1.02) and governed by ordained presbyters who come together in Councils in regular gradation (F-3.0203) called Session, Presbytery, Synod, and General Assembly (G-3.0101), being well satisfied with your qualifications for ministry and confident that we have been led to you by the Holy Spirit as one whose service will be profitable to the spiritual interests of our church and fruitful for the Kingdom of our Lord, earnestly and solemnly calls you, teaching elder

Rev. Nate Manzo

to undertake service as Designated Co-Pastor of this congregation and promises you in the discharge of your duty all proper support, encouragement, and allegiance in the Lord.

Your service shall begin on September 29, 2019 and continue until September 29, 2022 subject to dissolution at any time by the Presbytery under the provisions of G-2.09. This call is for 100 percent of full-time.

This call is issued under provisions set forth in the Presbyterian Church (U.S.A.) Book of Order (G-2.08), and the Book of Order shall govern all relationships established herein.

That you may be free to devote yourself fully to the ministry of Word and Sacrament among us, we promise and obligate ourselves to pay you during the time of your being and continuing in the pastoral relationship set forth in this call the following compensation, stated in annualized amounts, to be paid in regular monthly or semi-monthly payments, and the following specified professional expense reimbursements:

Effective Salary for Pension Calculation		Professional Expense Reimbursements*	
Cash salary	<u>\$34,432</u>	Auto expense (current IRS rate) and	
Fair rental value of manse		Business/professional expense	<u>\$2,000</u>
Housing allowance	<u>\$19,200</u>	SECA supplement (up to 50%)	<u>\$4,103</u>
Utility allowance		Continuing education	<u>\$2,500</u>
Deferred compensation		Other allowances	
Other pensionable comp.			
Total Effective Salary	\$ <u>53,632</u>	Moving costs	

(Additional terms are set forth on an attachment. Yes ☐ No ☒)

Paid vacation leave	<u>4</u>	weeks,	cumulative up to	<u>6</u>	weeks.
Paid continuing education leave	<u>3</u>	weeks,	cumulative up to	<u>4</u>	weeks.

After six continuous years of service the teaching elder is eligible for three months Sabbatical Leave, per presbytery policy.

*Specified expense reimbursements so noted must be itemized and will be paid as incurred, subject to the annual amount shown. Automobile expense shall be reimbursed at the applicable current IRS rate (published annually) and shall not include mileage commuting to and from work – Federal Tax Guide Paragraph 2370.

We will also pay regularly in advance to the board responsible for benefits, a sum equal to that requisite percent of your compensation which may be fixed by the General Assembly of the Presbyterian Church (U.S.A.) for participation in the Benefits Plan of the Presbyterian Church (U.S.A.), including both pension and medical coverage, during the time of your being and continuing in the pastoral relationship set forth in this call.

It is further mutually agreed that this call and the terms thereof, including the performance of your service and the adequacy of this compensation, will be reviewed with you on an annual basis.

You, the called teaching elder, by signing the acceptance of this call, assert that you have voluntarily joined the fellowship of believers (F-1.0302a), voluntarily become an active member of the Presbyterian Church (U.S.A.) by profession of faith, reaffirmation of faith or transfer of certificate (G-1.0302), voluntarily submitted to the government of this Church (G-1.0402), been ordained as a Teaching Elder (aka Minister of the Word and Sacrament) under the provisions of the Book of Order (G-2.0403, W-4.4000), expressed as a candidate or applicant understanding of the questions required at ordination (W-4.4003), and have responded affirmatively during ordination or the recognition of your ordination to the constitutional questions as set forth in the Book of Order (W-4.4003).

You, the called teaching elder, by signing the acceptance of the Pastoral Call, do acknowledge, accept and agree to fulfill the responsibilities and duties of the described office as set forth in the Book of Order and further agree that any complaint relating to this call or the terms thereof, the relationship with the congregation and/or governing bodies of the Church, or any action taken by such bodies shall be made through the procedures of the Church as set forth in the Book of Order.

We, the calling church, by signing this Call, agree to honor the terms of the call and to observe the responsibilities of the congregation as set forth in the Book of Order and further agree that any complaint relating to this call, the calling church's relationship with you, the called teaching elder, or to any action taken by governing bodies of the Church concerning this call and/or its relationship with you, the called teaching elder, shall be made through the procedures of the Church as set forth in the Book of Order.

In testimony whereof we have subscribed our names this _____ day of _____

Signatures of those elected by the congregation to sign the call and to present and prosecute the call before the Presbytery.

Having moderated the congregational meeting which extended this call to _____ Rev. Nate Manzo
for ministerial service, I do certify that the call has been made in all respect according to the rules laid down in the "Form of Government" of the Presbyterian Church (U.S.A.) and policies of the Presbytery of Scioto Valley, and that the persons who signed the foregoing call were authorized to do so by vote of the congregation of the

_____ Unity _____ Presbyterian Church, a congregation of the Presbytery of Scioto Valley.

The congregation's vote on the pastoral call was:

_____ Yes _____ No _____ Abstain

(Signed) _____ Moderator of the Congregational Meeting

Certification of Call

This Pastoral Call is expressly made subject to the Sexual Misconduct Policy of the Presbytery of Scioto Valley and the provisions therein concerning leave of absence upon receipt of an allegation of sexual misconduct. All parties to this contract agree to be bound by such policy.

By the Presbytery of Scioto Valley (The Presbytery of Call)

This call has been reviewed by the Commission for Church Professionals of the Presbytery of Scioto Valley. The Commission recommends that the presbytery approve this call.

Date of Action _____ Signature _____
Commission Moderator

This call was approved by the Presbytery of Scioto Valley (through action taken by its Commission as authorized by "Form of Government" G-3.0307 and the Standing Rules of the Presbytery).

Date of Action _____ Signature _____
Stated Clerk

By the Presbytery of Care or Present Membership

This call has been reviewed by the properly authorized committee or commission of the Presbytery of _____ which recommends that the presbytery find it expedient to release _____ to accept this call.

Date of Action _____ Signature _____
Stated Clerk

ACCEPTANCE OF THE PASTORAL CALL

I certify that I have received this call to undertake the work of Designated Co-Pastor of the _____ *Unity* Presbyterian Church of _____ *Reynoldsburg* _____, Ohio, and that I am familiar with and understand the terms and conditions contained herein. I accept this Pastoral Call and the terms and conditions thereof.

Date of Acceptance _____ Signature _____
Teaching Elder/Candidate

[NOTE: Four (4) copies of the call are to be prepared and signed. Deliver the signed calls to the Presbytery of Scioto Valley stated clerk. Following presbytery action, copies will be distributed to the candidate, the calling congregation, the presbytery of care/present membership, and the Presbytery of Scioto Valley.]

The Presbytery of Scioto Valley of the Presbyterian Church (U.S.A.)

Call to an Installed Pastoral Relationship as Designated Co-Pastor

The Unity Presbyterian Church of Reynoldsburg, Ohio, a congregation in the Presbyterian Church (U.S.A.) organized by the authority of the Presbytery of Scioto Valley (G-1.02), functioning under the Church's constitution (G-1.02) and governed by ordained presbyters who come together in Councils in regular gradation (F-3.0203) called Session, Presbytery, Synod, and General Assembly (G-3.0101), being well satisfied with your qualifications for ministry and confident that we have been led to you by the Holy Spirit as one whose service will be profitable to the spiritual interests of our church and fruitful for the Kingdom of our Lord, earnestly and solemnly calls you, teaching elder

Rev. Patricia A. Moats

to undertake service as Designated Co-Pastor of this congregation and promises you in the discharge of your duty all proper support, encouragement, and allegiance in the Lord.

Your service shall begin on September 29, 2019 and continue until September 29, 2022 subject to dissolution at any time by the Presbytery under the provisions of G-2.09. This call is for 100 percent of full-time.

This call is issued under provisions set forth in the Presbyterian Church (U.S.A.) Book of Order (G-2.08), and the Book of Order shall govern all relationships established herein.

That you may be free to devote yourself fully to the ministry of Word and Sacrament among us, we promise and obligate ourselves to pay you during the time of your being and continuing in the pastoral relationship set forth in this call the following compensation, stated in annualized amounts, to be paid in regular monthly or semi-monthly payments, and the following specified professional expense reimbursements:

Effective Salary for Pension Calculation		Professional Expense Reimbursements*	
Cash salary	<u>\$28,632</u>	Auto expense (current IRS rate) and	
Fair rental value of manse		Business/professional expense	<u>\$2,000</u>
Housing allowance	<u>\$25,000</u>	SECA supplement (up to 50%)	<u>\$4,103</u>
Utility allowance		Continuing education	<u>\$2,500</u>
Deferred compensation		Other allowances	
Other pensionable comp.			
Total Effective Salary	\$ <u>53,632</u>	Moving costs	

(Additional terms are set forth on an attachment. Yes ☐ No ☒)

Paid vacation leave 4 weeks, cumulative up to 6 weeks.
Paid continuing education leave 3 weeks, cumulative up to 4 weeks.

After six continuous years of service the teaching elder is eligible for three months Sabbatical Leave, per presbytery policy.

*Specified expense reimbursements so noted must be itemized and will be paid as incurred, subject to the annual amount shown. Automobile expense shall be reimbursed at the applicable current IRS rate (published annually) and shall not include mileage commuting to and from work – Federal Tax Guide Paragraph 2370.

We will also pay regularly in advance to the board responsible for benefits, a sum equal to that requisite percent of your compensation which may be fixed by the General Assembly of the Presbyterian Church (U.S.A.) for participation in the Benefits Plan of the Presbyterian Church (U.S.A.), including both pension and medical coverage, during the time of your being and continuing in the pastoral relationship set forth in this call.

It is further mutually agreed that this call and the terms thereof, including the performance of your service and the adequacy of this compensation, will be reviewed with you on an annual basis.

You, the called teaching elder, by signing the acceptance of this call, assert that you have voluntarily joined the fellowship of believers (F-1.0302a), voluntarily become an active member of the Presbyterian Church (U.S.A.) by profession of faith, reaffirmation of faith or transfer of certificate (G-1.0302), voluntarily submitted to the government of this Church (G-1.0402), been ordained as a Teaching Elder (aka Minister of the Word and Sacrament) under the provisions of the Book of Order (G-2.0403, W-4.4000), expressed as a candidate or applicant understanding of the questions required at ordination (W-4.4003), and have responded affirmatively during ordination or the recognition of your ordination to the constitutional questions as set forth in the Book of Order (W-4.4003).

You, the called teaching elder, by signing the acceptance of the Pastoral Call, do acknowledge, accept and agree to fulfill the responsibilities and duties of the described office as set forth in the Book of Order and further agree that any complaint relating to this call or the terms thereof, the relationship with the congregation and/or governing bodies of the Church, or any action taken by such bodies shall be made through the procedures of the Church as set forth in the Book of Order.

We, the calling church, by signing this Call, agree to honor the terms of the call and to observe the responsibilities of the congregation as set forth in the Book of Order and further agree that any complaint relating to this call, the calling church's relationship with you, the called teaching elder, or to any action taken by governing bodies of the Church concerning this call and/or its relationship with you, the called teaching elder, shall be made through the procedures of the Church as set forth in the Book of Order.

In testimony whereof we have subscribed our names this _____ day of _____

Signatures of those elected by the congregation to sign the call and to present and prosecute the call before the Presbytery.

Having moderated the congregational meeting which extended this call to Rev. Patricia A. Moats for ministerial service, I do certify that the call has been made in all respect according to the rules laid down in the "Form of Government" of the Presbyterian Church (U.S.A.) and policies of the Presbytery of Scioto Valley, and that the persons who signed the foregoing call were authorized to do so by vote of the congregation of the

Unity Presbyterian Church, a congregation of the Presbytery of Scioto Valley.

The congregation's vote on the pastoral call was:

 Yes No Abstain

(Signed) _____ Moderator of the Congregational Meeting

Certification of Call

This Pastoral Call is expressly made subject to the Sexual Misconduct Policy of the Presbytery of Scioto Valley and the provisions therein concerning leave of absence upon receipt of an allegation of sexual misconduct. All parties to this contract agree to be bound by such policy.

By the Presbytery of Scioto Valley (The Presbytery of Call)

This call has been reviewed by the Commission for Church Professionals of the Presbytery of Scioto Valley. The Commission recommends that the presbytery approve this call.

Date of Action _____ Signature _____
Commission Moderator

This call was approved by the Presbytery of Scioto Valley (through action taken by its Commission as authorized by "Form of Government" G-3.0307 and the Standing Rules of the Presbytery).

Date of Action _____ Signature _____
Stated Clerk

By the Presbytery of Care or Present Membership

This call has been reviewed by the properly authorized committee or commission of the Presbytery of _____ which recommends that the presbytery find it expedient to release _____ to accept this call.

Date of Action _____ Signature _____
Stated Clerk

ACCEPTANCE OF THE PASTORAL CALL

I certify that I have received this call to undertake the work of Designated Co-Pastor of the _____ *Unity* Presbyterian Church of _____ *Reynoldsburg* _____, Ohio, and that I am familiar with and understand the terms and conditions contained herein. I accept this Pastoral Call and the terms and conditions thereof.

Date of Acceptance _____ Signature _____
Teaching Elder/Candidate

[NOTE: Four (4) copies of the call are to be prepared and signed. Deliver the signed calls to the Presbytery of Scioto Valley stated clerk. Following presbytery action, copies will be distributed to the candidate, the calling congregation, the presbytery of care/present membership, and the Presbytery of Scioto Valley.]

Appendix C: Congregational Rules

Congregational Rules of Unity Presbyterian Church, Inc.

Rule 1. **Quorum.** The quorum necessary to conduct business at meetings of the congregation shall consist of the moderator, secretary, and ten percent (10%) of the active membership of the congregation on the day of the meeting as determined by the secretary. No meeting of fewer than three members shall be considered a congregational meeting. (*Book of Order* G-1.0501).

Rule 2. **Procedures.** Meetings of the congregation shall be conducted in accordance with the most recent edition of *Robert's Rules of Order Newly Revised*, except when it is in contradiction to the Constitution of the Presbyterian Church (U.S.A.). (see *Book of Order* G-3.0105).

Rule 3. **Annual Meeting.** The annual meeting of the congregation shall be held on the fourth Sunday of January. If the annual meeting must be rescheduled for any reason, it shall be held on the third Sunday of February.

Rule 4. **Notification.** Notice of a meeting of the congregation shall be given at regular services of worship, both in writing and from the pulpit, on two successive Sundays. The meeting may be convened following the notice given on the second Sunday. The business to be transacted at a special meeting shall be limited to items specifically listed in the call for the meeting. (*Book of Order* G-1.0502).

Rule 5. **Congregational Nominating Committee.** The congregation shall elect annually a nominating committee, drawn from and representative of its membership, for a term of one (1) year. The committee shall consist of three (3) active members of the congregation who are not currently serving on the session or the board of deacons, two (2) ruling elders who are currently serving on the session, and one deacon who is currently serving on the board of deacons. In addition, all pastors shall be members of this committee ex officio and without vote. No elected member of this committee shall serve more than three years consecutively. Any vacancy on the committee shall be filled at a special meeting of the congregation. (*Book of Order* G-2.0401).

Rule 6. **Deacons.** The congregation shall utilize the ordered ministry of deacons. The congregation shall have twelve (12) deacons organized as a board of deacons. The deacons shall be divided equally into three classes. (*Book of Order* G-2.0202).

Rule 7. **Elders.** The session shall include twelve (12) ruling elders. The ruling elders shall be divided equally into three classes.

Rule 8. **Elections.** Ruling elders and deacons shall be elected at a special congregational meeting normally held prior to November 30. Elections shall be conducted by ballot unless there is only one candidate for each office. (*Book of Order* G-2.0401).

Rule 9. ***Terms of Service.*** Ruling elders and deacons shall be elected to serve terms of three years on the session or board of deacons, except when elected to fill an unexpired term. Ruling elders and deacons shall be eligible for reelection. (*Book of Order* G-2.0404).

Rule 10. ***Amendments.*** These rules may be amended subject to the Constitution of the Presbyterian Church (U.S.A.) at any annual meeting or special meeting of the congregation by a majority vote of members present and voting. The proposed changes shall be included in the call of a special meeting at which the changes will be voted upon.

Appendix D: Session Rules

Session Rules of Unity Presbyterian Church, Inc.

Rule 1. **Term for Clerk of Session.** The term for the clerk of session shall be one (1) year. (*Book of Order* G-3.0104).

Rule 2. **Term for Treasurer.** The term for the treasurer shall be one (1) year. (*Book of Order* GG-3.0205).

Rule 3. **Quorum.** The quorum necessary to conduct business at meetings of the session shall consist of the moderator and a majority of the ruling elders in current service on the session, except for receiving and dismissing members, when the quorum shall be the moderator and two ruling elders in current service on the session. (*Book of Order* G-3.0203).

Rule 4. **Vacancies.** Vacancies on the session shall be filled at a special meeting of the congregation or at the next stated meeting of the congregation, as the session may determine.

Rule 5. **Email votes.** Because an email vote precludes a proper debate, it is appropriate only for motions that require no debate. Therefore, for an email vote to be valid, all members of the session must vote, and the vote must be unanimous. The vote shall then be reported by the clerk of session at the next stated meeting of the session so that it is recorded in the minutes.

Rule 6. **Amendments.** These rules may be amended subject to the Constitution of the Presbyterian Church (U.S.A.) at any stated meeting or special meeting of the session by a majority vote of members present and voting. The proposed changes shall be included in the call of a special meeting at which the changes will be voted upon.

Appendix E: Corporate Regulations

Corporate Regulations of Unity Presbyterian Church, Inc.

Article I

Objectives, Purposes, Formation, Limitations, Powers and Duties, Property

Section 1. **Purpose.** The purposes for which Unity Presbyterian Church, Inc. (the Corporation) is formed are more fully set forth in the Constitution of the Presbyterian Church (U.S.A.) (citations to the *Book of Order*), including the Great Ends of the Church (*Book of Order* F-1.0304):

- the proclamation of the gospel for the salvation of humankind;
- the shelter, nurture, and spiritual fellowship of the children of God;
- the maintenance of divine worship;
- the preservation of the truth;
- the promotion of social righteousness; and
- the exhibition of the kingdom of heaven to the world.

In furtherance of the Constitution of the Presbyterian Church (U.S.A.) and the purposes stated above, the Corporation shall exercise powers as set out herein.

Section 2. **Formation.** The Corporation is formed by Unity Presbyterian Church pursuant to the Constitution of the Presbyterian Church (U.S.A.). (*Book of Order* G-4.0101). Unity Presbyterian Church is a member church of the Presbytery of Scioto Valley in the Synod of the Covenant.

Section 3. **Authority.** In carrying out such purposes, the trustees and the Corporation shall be under the authority of the session and the congregation and shall, at all times and in all respects, conform to and support the Constitution of the Presbyterian Church (U.S.A.). The Corporation and all of its property, both real and personal, shall be subject to the Constitution of the Presbyterian Church (U.S.A.), as it is now or shall be, from time to time, amended, established, made, and declared by the authority of the Presbyterian Church (U.S.A.). (*Book of Order* G-4.0101).

Section 4. **Limitation of Powers and Duties.** The powers and duties of the Corporation and its trustees shall not infringe upon the powers and duties of the session or of the board of deacons of the church. The business of the Corporation shall be conducted in conformity with the Constitution of the Presbyterian Church (U.S.A.), as it is now or shall be, from time to time, amended, established, made, and declared by the authority of the Presbyterian Church (U.S.A.). In addition, the Corporation shall not engage in ultra vires acts. (*Book of Order* G-4.0101).

Section 5. **Powers and Duties.** The Corporation shall have the powers and duties granted by the Constitution of the Presbyterian Church (U.S.A.). (*Book of Order* G-4.0101):

- To receive, hold, encumber, manage, and transfer property, real or personal, for the congregation;
- To accept and execute deeds of title to such property;
- To hold and defend title to such property;
- To manage any permanent special funds for the furtherance of the purposes of the congregation.

In addition, to the extent not included in the above and not inconsistent with the Constitution of the Presbyterian Church (U.S.A.), the Corporation shall have all of the general powers of a nonprofit religious corporation organized under Chapter 1702 of the Ohio Revised Code.

Section 6. **All Property Held in Trust.** All property, both real and personal, is held in trust for the use and benefit of the Presbyterian Church (U.S.A.). (*Book of Order* G-4.0203).

Section 7. **Particular Property Requirements.** When buying, selling, and mortgaging real property, the board of trustees shall act only after the approval of the congregation granted in a duly constituted meeting. (*Book of Order* G-4.0101). The board of trustees shall not sell, mortgage, or otherwise encumber any of its real property and it shall not acquire real property subject to an encumbrance or condition without the written permission of the presbytery transmitted through the session. (*Book of Order* G-4.0206a). The Corporation shall not lease its real property used for purposes of worship, or lease for more than five years any of its other real property, without the written permission of the presbytery transmitted through the session. (*Book of Order* G-4.0206b).

Section 8. **Property Conveyances.** Pursuant to the Constitution of the Presbyterian Church (U.S.A.) (*Book of Order* G-4.0203), real property held or acquired by the Corporation, the church, the board of trustees, a trustee, or an unincorporated association will include the following language in the deed:

The premises herein conveyed shall be used, kept, and maintained by the grantee for Divine Worship and other purposes of its ministry as a particular church belonging to the Presbytery of Scioto Valley, subject to the provisions of the Constitution of the Presbyterian Church (U.S.A.). The grantee holds the property in trust pursuant to the provisions of the Constitution of the Presbyterian Church (U.S.A.).

Article II

Members

Section 1. **Eligibility for Membership.** Only persons eligible for membership in the congregation or council shall be eligible to be members of the corporation. (*Book of Order* G-4.0102). Only members on the active roll of the church shall be members of the Corporation and eligible for election as trustees. (*Book of Order* G-2.0401, G-4.0102). Ministers are not members of the congregation and, so, are not members of the Corporation. (*Book of Order* G-2.0503).

Section 2. **Active Members.** The roll of active members established and maintained by the session as prescribed by the *Book of Order* (G-3.0201c, G-3.0204a) shall determine those individuals who are active members from time to time.

Article III

Trustees

Qualification; Election; Removal. The directors of the Corporation are designated Trustees. The ruling elders on the session shall be the trustees of the Corporation. Election by the congregation and installation as ruling elder on the session of the church shall constitute a person a trustee of the Corporation. Trustees must also be eligible under civil law. Termination for any cause of the

active service of a person on the session shall automatically terminate such person as a trustee of the Corporation. (*Book of Order* G-4.0102; Article of Incorporation IX).

Article IV

Meetings of the Board of Trustees

Section 1. **Annual Meeting.** The annual meeting of the board of trustees shall be held in conjunction with or immediately following the first meeting of the session of the church held after the annual meeting of the congregation of the church.

Section 2. **Procedures.** The meeting requirements and provisions of the Constitution of the Presbyterian Church (U.S.A.) shall govern. In addition to those requirements and provisions, these regulations provide specific guidance for the Corporation. Meetings shall be conducted in accordance with the most recent edition of *Robert's Rules of Order Newly Revised*, except when it is in contradiction to this Constitution. (see *Book of Order* G-3.0105).

Section 3. **Notices.** Notice of the time and place and in case of special meeting the purpose of every meeting of the board of trustees shall be in writing and shall be duly sent, mailed, or otherwise delivered to each trustee not less than ten (10) days before the meeting; provided, that no notice of any regularly scheduled or adjourned meeting need be given. Meetings may be held at any time without notice if all of the trustees are present or if those not present waive notice of the time, place, and purpose of the meeting, either before or after the holding thereof.

Section 4. **Quorum.** A majority of the trustees shall constitute a quorum for the transaction of business, and the action of the board of trustees present at any meeting at which a quorum is present shall be the action of the board of trustees; provided, that if the trustees shall unanimously consent in writing to any action to be taken by the Corporation, such action shall be valid as corporate action as though it had been authorized at a meeting of the trustees. If at any meeting of the board of trustees there shall be less than a quorum present, a majority of those present may adjourn the meeting from time to time until a quorum shall have been obtained.

Section 5. **Special Meetings.** Special meetings of the board of trustees may be held simultaneously with meetings of the congregation or immediately thereafter. Special meetings may be held at any time upon the call of session, the president or vice-president, or of not less than one-third of the trustees then in office.

Section 6. **Power and Authority.** The board of trustees shall have power and authority to carry out the affairs of the Corporation and in so doing may elect or appoint all necessary officers or committees; may employ all such employees as shall be requisite for the conduct of the affairs of the Corporation; may fix the compensation of such persons; may prescribe the duties of such persons; may dismiss any appointive officer or agent of the Corporation without previous notice. The board of trustees may, in the absence of an officer, delegate that officer's powers and duties to any other officer or a trustee for the time being.

Section 7. **Executive Committee.** The officers of the board of trustees shall constitute the executive committee. The executive committee shall have and exercise the authority of the board

of trustees in the management of the business of the Corporation between the meetings of the board. The board of trustees may appoint such other committees, including therein persons who are not members of the board of trustees, as in the judgment of the trustees will be helpful in carrying on the work of the Corporation.

Article V

Meeting of Members

Section 1. **Annual Meeting.** There shall be an annual meeting of the members of the Corporation.

Section 2. **Place and Time.** Such meeting shall be held at the same place and time as the annual meeting of the congregation or immediately thereafter. Whenever permitted by civil law, both ecclesiastical and corporate business may be conducted at the same meeting. (*Book of Order* G-1.0503). Any stated or called meeting of the congregation shall be a meeting of the Corporation, and any business may be conducted that is appropriate to the Corporation.

Section 3. **Notices.** Notice of all meetings of members of the Corporation shall conform in all respects to the notice requirement of meetings of the congregation. (see *Book of Order* G-1.0502).

Section 4. **Procedural Requirements.** The meetings of the members shall be conducted to conform to the procedural requirements of meetings of the congregation and the provisions of the Constitution of the Presbyterian Church (U.S.A.). (see *Book of Order* G-1.0503). In addition to those requirements and provisions, these regulations provide specific guidance for the Corporation. Meetings shall be conducted in accordance with the most recent edition of *Robert's Rules of Order Newly Revised*, except when it is in contradiction to this Constitution. (see *Book of Order* G-3.0105).

Section 5. **Proxy Voting.** Voting by proxy is prohibited unless civil law specifically requires that voting by proxy shall be permitted as to that particular corporate matter. (*Book of Order* F-3.0205).

Article VI

Officers

Section 1. **Officers.** The board of trustees, as soon as may be after the election of trustees in each year, shall elect from their number a president of the Corporation, and may from time to time select one or more vice-presidents, assistant secretaries, and assistant treasurers. The clerk of session shall serve as Secretary of the Corporation. The treasurer elected by the session shall serve as treasurer of the Corporation (see *Book of Order* G-3.0205). The same person may hold any two offices except those of president and secretary. The board may also appoint such other officers and agents as may be deemed necessary for the transaction of the affairs of the Corporation. (Article of Incorporation X).

Section 2. **Term.** The term of office for all officers shall be one (1) year or until their respective successors are chosen. Any officer elected by the board of trustees may be removed from the office at any meeting of the board of trustees by the affirmative vote of a majority of the trustees

then in office, whenever in their judgment the interest of the Corporation will be served thereby. The board of trustees shall have full power to fill any vacancies in any offices it is authorized to elect occurring for any reason whatsoever.

Section 3. **Powers and Duties.** The officers of the Corporation shall respectively have such powers and perform such duties in the management of property and affairs of the Corporation, subject to the control of the Trustees, as generally pertain to their respective offices, as well as such additional powers and duties as may from time to time be conferred by the board of trustees. No action taken by the officers shall infringe upon the authority of the session of the church or of the board of deacons and all actions shall be in conformity with the Constitution of the Presbyterian Church (U.S.A.). Subject to this Section, these regulations and the articles of incorporation of the Corporation, the officers shall have the following powers and duties in regards to the Corporation:

A. The president shall: (1) preside at meetings of the Corporation and the board of trustees; (2) make such appointments as directed, authorized, or required, including appointing trustees to serve on committees who shall be responsible for reporting to the board of trustees of the activities of their respective committees; (3) execute any and all documents of whatsoever kind and nature necessary to carry out the purpose and functions of the Corporation; (4) be responsible for carrying out the directives and requirements of applicable law, these regulations, and the articles of incorporation; (5) in general, perform all duties incident to the office of president; and (6) perform such other duties as may from time to time be assigned by the board of trustees.

B. The vice president(s) shall: (1) assist the president in the exercise of his or her duties; (2) in the absence or inability of the president, execute the duties of the president; (3) in general, perform all duties incident to the office of vice president; and (4) perform such other duties as may from time to time be assigned by the board of trustees.

C. The secretary (clerk of session) shall: (1) perform for the Corporation those duties set out in the Constitution of the Presbyterian Church (U.S.A.) (see *Book of Order* G-1.0505, G-3.0104); (2) record all votes by the board of trustees; (3) be the custodian of the corporate seal, if any, and affix it to all documents to be executed on behalf of the Corporation under its seal; (4) in general, perform all duties incident to the office of secretary; and (5) perform such other duties as may from time to time be assigned by the board of trustees.

D. The treasurer (elected by the session) shall: (1) perform for the Corporation those duties set out in the Constitution of the Presbyterian Church (U.S.A.) (see *Book of Order* G-3.0205); (2) be responsible for the safekeeping of all funds and assets, except for those funds expressly assigned to the trusteeship of another; (3) be responsible for the filing of any and all tax and other financial reports as required by applicable law; (4) deposit all monies, drafts, and checks in the name of or to the credit of the church or Corporation at such banks or depositories as the board of trustees shall designate; (5) in general, perform all duties incident to the office of treasurer; and (6) perform such other duties as may from time to time be assigned by the board of trustees.

E. Assistant secretaries shall perform those duties of the secretary as directed by the board of trustees.

F. Assistant treasurers shall perform those duties of the treasurer as directed by the board of trustees.

Section 4. **Checks, Notes, Drafts, and So On.** The board of trustees may, from time to time, prescribe the manner of making signature or endorsement of bills of exchange, notes, drafts, checks, acceptances, obligations, and other negotiable paper or other instruments for the payment of money and designate the officer or officers, agent or agents, who shall from time to time be authorized to make, sign, or endorse the same on behalf of the Corporation.

Article VII

Fiscal Year; Seal; Office

Section 1. **Fiscal Year.** The fiscal year of the Corporation shall be January 1–December 31.

Section 2. **Seal.** The board of trustees shall provide a suitable corporate seal for use by the Corporation if deemed appropriate.

Section 3. **Office.** The principal office and mailing address of the Corporation is 6969 East Livingston Avenue, Reynoldsburg, Ohio, 43068-3015.

Article VIII

Amendments

The regulations of the Corporation may be amended or added to, or new regulations may be adopted, by the affirmative vote of two-thirds of the members of the Corporation; provided, that the regulations must at all times and in all respects remain in conformity with the Constitution of the Presbyterian Church (U.S.A.). (*Book of Order* G-4.0101, G-4.0203).

Article IX

Indemnification and Insurance

Section 1. **Mandatory Indemnification.** The Corporation shall indemnify any officer or member of the board of trustees of the Corporation who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit, or proceeding, whether civil, criminal, administrative, or investigative (including, without limitation, any action threatened or instituted by or in the right of the Corporation), by reason of the fact that he or she is or was a member of the board of trustees, officer, employee, agent, or volunteer of the Corporation, or is or was serving at the request of the Corporation as a member of the board of trustees, trustee, officer, employee, agent, or volunteer of another corporation (domestic or foreign, nonprofit or for profit), partnership, joint venture, trust, or other enterprise, against expenses (including, without limitation, attorneys' fees, filing fees, court reporters' fees, and transcript costs), judgments, fines, and amounts paid in settlement actually and reasonably incurred by him or her in connection with such action, suit, or proceeding if he or she acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interests of the Corporation, and with respect to any criminal action or proceeding, he or she had no reasonable cause to believe his or her conduct was unlawful. A person claiming indemnification under this Section 1 shall be presumed, in respect of any act or omission giving rise to such claim for indemnification, to have

acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interests of the Corporation, and with respect to any criminal matter, to have had no reasonable cause to believe his or her conduct was unlawful, and the termination of any action, suit, or proceeding by judgment, order, settlement, or conviction, or upon a plea of nolo contendere or its equivalent shall not, of itself, rebut such presumption.

Section 2. ***Court-Approved Indemnification.*** Anything contained in these Regulations or elsewhere to the contrary notwithstanding:

A. the Corporation shall not indemnify any officer or member of the board of trustees of the Corporation who was a party to any completed action or suit instituted by or in the right of the Corporation to procure a judgment in its favor by reason of the fact that he or she is or was a member of the board of trustees, officer, employee, agent, or volunteer of the Corporation, or is or was serving at the request of the Corporation as a member of the board of trustees, trustee, officer, employee, agent, or volunteer of another corporation (domestic or foreign, nonprofit or for profit), partnership, joint venture, trust, or other enterprise, in respect of any claim, issue, or matter asserted in such action or suit as to which he or she shall have been adjudged to be liable for acting with reckless disregard for the best interests of the Corporation or misconduct (other than negligence) in the performance of his or her duties to the Corporation unless and only to the extent that the Court of Common Pleas of Franklin County, Ohio, or the court in which such action or suit was brought shall determine upon application that, despite such adjudication of liability, and in view of all the circumstances of the case, he or she is fairly and reasonably entitled to such indemnity as such Court of Common Pleas or such other court shall deem proper; and

B. the Corporation shall promptly make any such unpaid indemnification as is determined by a court to be proper as contemplated by this Section 2.

Section 3. ***Indemnification for Expenses.*** Anything contained in these Regulations or elsewhere to the contrary notwithstanding, to the extent that an officer or member of the board of trustees of the Corporation has been successful on the merits or otherwise in defense of any action, suit, or proceeding referred to in Section 1, or in defense of any claim, issue, or matter therein, he or she shall be promptly indemnified by the Corporation against expenses (including, without limitation, attorneys' fees, filing fees, court reporters' fees, and transcript costs) actually and reasonably incurred by him or her in connection therewith.

Section 4. ***Determination Required.*** Any indemnification required under Section 1 and not precluded under Section 2 shall be made by the Corporation only upon a determination that such indemnification of the officer or member of the board of trustees is proper under the circumstances because he or she has met the applicable standard of conduct set forth in Section 1. Such determination may be made only:

A. by a majority vote of a quorum of members of the board of trustees of the Corporation who were not and are not parties to, or threatened with, any such action, suit or proceeding;

B. if such a quorum is not obtainable or if a majority of a quorum of disinterested members of the board of trustees so directs, in a written opinion by independent legal counsel other than an attorney retained previously by the Corporation, or a firm having associated with it an attorney, who has been retained by or who has performed services for the Corporation, or any person to be indemnified, within the past five (5) years; or

C. by the Court of Common Pleas of Franklin County, Ohio, or (if the Corporation is a party

thereto) the court in which such action, suit, or proceeding was brought, if any. Any such determination may be made by a court under division (C) of this Section 4 at any time (including, without limitation, any time before, during, or after the time when any such determination may be requested of, be under consideration by, or have been denied or disregarded by the disinterested members of the board of trustees under division (A) or by independent legal counsel under division (B) of this Section 4). No decision for any reason to make any determination required under this Section 4, and no decision for any reason to deny any such determination, by the disinterested members of the board of trustees under division (A) or by independent legal counsel under division (B) of this Section 4 shall be evidence in rebuttal of the presumption recited in Section 1. Any determination made by the disinterested members of the board of trustees under division (A) or by independent legal counsel under division (B) of this Section 4 to make indemnification in respect of any claim, issue, or matter asserted in an action or suit threatened or brought by or in the right of the Corporation shall be promptly communicated to the person who threatened or brought such action or suit, and within ten (10) days after receipt of such notification such person shall have the right to petition the Court of Common Pleas of Franklin County, Ohio, or the court in which such action or suit was brought, if any, to review the reasonableness of such determination.

Section 5. ***Advances for Expenses.*** Expenses (including, without limitation, attorneys' fees, filing fees, court reporters' fees, and transcript costs) incurred in defending any action, suit, or proceeding referred to in Section 1 shall be paid by the Corporation in advance of the final disposition of such action, suit, or proceeding to or on behalf of the officer or member of the board of trustees promptly as such expenses are incurred by him or her, but only if such officer or member of the board of trustees shall first agree, in writing, to repay all amounts so paid in respect of any claim, issue, or other matter asserted in such action, suit, or proceeding in defense of which he or she shall not have been successful on the merits or otherwise:

- A. if it shall ultimately be determined as provided in Section 4 that he or she is not entitled to be indemnified by the Corporation as provided under Section 1; or
- B. if, in respect of any claim, issue, or other matter asserted by or in the right of the Corporation in such action or suit, he or she shall have been adjudged to be liable for acting with reckless disregard for the best interests of the Corporation or misconduct (other than negligence) in the performance of his or her duties to the Corporation, unless and only to the extent that the Court of Common Pleas of Franklin County, Ohio, or the court in which such action or suit was brought, shall determine upon application that, despite such adjudication of liability, and in view of all the circumstances, he or she is fairly and reasonably entitled to all or part of such indemnification.

Section 6. ***Article IX Not Exclusive.*** The indemnification provided by this Article IX shall not be exclusive of, and shall be in addition to, any other rights to which any person seeking indemnification may be entitled under the Articles of Incorporation or these Regulations or any agreement, vote of disinterested members of the board of trustees, or otherwise, both as to action in his or her official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be an officer or member of the board of trustees of the Corporation and shall inure to the benefit of the heirs, executors, and administrators of such person.

Section 7. ***Insurance.*** The Corporation may purchase and maintain insurance or furnish similar

protection, including but not limited to trust funds, letters of credit, or self-insurance, on behalf of any person who is or was a member of the board of trustees, officer, employee, agent, or volunteer of the Corporation, or is or was serving at the request of the Corporation as a member of the board of trustees, trustee, officer, employee, agent, or volunteer of another corporation (domestic or foreign, nonprofit or for profit), partnership, joint venture, trust, or other enterprise, against any liability asserted against him or her and incurred by him or her in any such capacity, or arising out of his or her status as such, whether or not the Corporation would have the obligation or the power to indemnify him or her against such liability under the provisions of this Article IX. Insurance may be purchased from or maintained with a person in which the Corporation has a financial interest.

Section 8. **Certain Definitions.** For purposes of this Article IX, and as examples and not by way of limitation:

A. A person claiming indemnification under this Article IX shall be deemed to have been successful on the merits or otherwise in defense of any action, suit, or proceeding referred to in Section 1, or in defense of any claim, issue, or other matter therein, if such action, suit, or proceeding shall be terminated as to such person, with or without prejudice, without the entry of a judgment or order against him or her, without a conviction of him or her, without the imposition of a fine upon him or her, and without his or her payment or agreement to pay any amount in settlement thereof (whether or not any such termination is based upon a judicial or other determination of the lack of merit of the claims made against him or her or otherwise results in a vindication of him or her);

B. References to an “other enterprise” shall include employee benefit plans; references to a “fine” shall include any excise taxes assessed on a person with respect to an employee benefit plan; and references to “serving at the request of the Corporation” shall include any service as a member of the board of trustees, officer, employee, agent, or volunteer of the Corporation which imposes duties on, or involves services by, such member of the board of trustees, officer, employee, agent, or volunteer with respect to an employee benefit plan, its participants, or beneficiaries; and a person who acted in good faith and in a manner he or she reasonably believed to be in the best interests of the participants and beneficiaries of an employee benefit plan shall be deemed to have acted in a manner “not opposed to the best interests of the Corporation” within the meaning of that term as used in this Article IX;

C. The term “volunteer” shall mean a member of the board of trustees, officer, or agent of the Corporation, or another person associated with the Corporation, who (i) performs services for or on behalf of, and under the authority or auspices of, the Corporation, and (ii) does not receive compensation, either directly or indirectly, for performing those services. Compensation does not include (i) actual and necessary expenses that are incurred by the volunteer in connection with the services performed for the Corporation and that are reimbursed to the volunteer or otherwise paid; (ii) insurance premiums paid on behalf of the volunteer and amounts paid, advanced, or reimbursed pursuant to this Article IX, Section 1702.12(E) of the Ohio Revised Code or any indemnification agreement, resolution, or similar arrangement; or (iii) modest perquisites.

Section 9. **Venue.** Any action, suit, or proceeding to determine a claim for indemnification under this Article IX may be maintained by the person claiming such indemnification, or by the Corporation, in the Court of Common Pleas of Franklin County, Ohio. The Corporation and (by claiming such indemnification) each such person consent to the exercise of jurisdiction over its or his or her person by the Court of Common Pleas of Franklin County, Ohio, in any such action,

suit, or proceeding.

Article X

Dissolution

If the church is formally dissolved by the presbytery of which it is a member, or has become extinct by reason of the dispersal of its members, the abandonment of its work, or any other cause, all such property, both real and personal, present and future, as the Corporation may have shall be vested in and be the property of the Presbytery of Scioto Valley of the Presbyterian Church (U.S.A.), pursuant to the Constitution of the Presbyterian Church (U.S.A.), said Presbytery being an organization qualified under section 501(c)(3) of the Internal Revenue Code of the United States. In the alternative, said property of the Corporation shall be held, used, and applied for such uses, purposes, and trust as the Presbytery may direct, limit, and appoint, or such property may be sold or disposed of as the Presbytery may direct in conformity with the Constitution of the Presbyterian Church (U.S.A.). (*Book of Order* G-4.0203, G-4.0205).