

**Approved During the February 15, 2022 Stated Meeting of
The Presbytery of Scioto Valley**

**☞ Minutes of ☞
The Presbytery of Scioto Valley
Two Hundred Sixtieth Stated Meeting**

Via Zoom Video Conference

November 16, 2021

“Inspire, Strengthen, and Challenge Congregations for Christ’s Mission”

STATED MEETING

The Presbytery of Scioto Valley of the Presbyterian Church (U.S.A.) held its two hundred sixtieth Stated Meeting via Zoom Video Conference, on Tuesday, November 16, 2021.

I. The Presbytery Is Called by The Holy Spirit

The meeting was called to order at 3:30 p.m. by Moderator Elder Kae Merold and opened with prayer.

A. Adoption of Special Rules for Virtual Meetings

Stated Clerk Rev. Bill Gause moved the adoption of special rules for virtual meetings [[See Attachment #2: Special Rules](#)]. These rules were adopted by common consent.

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

The stated clerk, Rev. Bill Gause, recognized the presence of a quorum. [“A quorum of a meeting of the Presbytery shall be 5% of the teaching elder members serving in ministries validated of the Presbytery as provided in the Manual of Operation and an equal number of ruling elders each representing a different church of the Presbytery.” (Bylaws, Section 9.03)] He moved that the roll be as established by the Zoom sign-in list. The motion was approved by common consent. [[See Attachment 1: The Presbytery Roll](#)]

C. Agenda

Stated Clerk Rev. Bill Gause presented the agenda for the meeting. [[See Attachment #3: Meeting Agenda](#)]. The agenda was approved by common consent as written.

II. To Worship God

The Presbytery worshipped God, featuring a video entitled *Holiday Dinner*, found in The Work of the People, a spiritual visual library.

Following worship, the meeting was gavelled back into order by Moderator Kae Merold.

III. To Steward Christ’s Work

The following Corresponding Member was seated:

- Rev. Dr. Charles “Chip” Hardwick, Interim Executive, Synod of the Covenant.

The Presbytery approved seating him as a corresponding member by common consent.

IV. Consent Agenda

Stated Clerk Rev. Bill Gause presented the Consent Agenda [[See Attachment #4: Consent Agenda](#)]. The Consent Agenda was approved by common consent.

V. Staff Reports

Executive Presbyter Rev. Dr. Jeannie Harsh

Rev. Dr. Harsh reported on her work and that of the Presbytery staff. Among her comments, she expressed gratitude for those who are completing terms in leadership on presbytery commissions

and committees, she reported on the professionals' retreat at Deer Creek State Park with 33 pastors participating and leadership from David LaMotte, she gave thanks for those pastors and elders who died this year and directed attention to the necrology report in the meeting packet [[See Attachment #5: Necrology](#)], and she reported that she will be taking a brief sabbatical for the month of December.

Stated Clerk Rev. Bill Gause

Rev. Gause reported that Rev. Trip Porch (Columbus, Indianola) is filling in as Technical Director for this meeting in place of Rev. Doug Browne who is away at CREDO.

3. Announcement of New Business.

Stated Clerk Rev. Bill Gause reported that no new business was submitted for the agenda.

IV. To Celebrate Christ's Mission

Report of Synod Executive Rev. Dr. Charles "Chip" Hardwick

Rev. Dr. Hardwick greeted the presbytery and advised commissioners of many helpful Synod programs. He reported that in October 2021, General Assembly ended original jurisdiction over the Synod which began in April 2020 noting that the Synod is back under control and functioning well. He reported the Synod's theme for 2022 will be "In our synod, we will try anything to equip and support leaders who attend to God's creative, emerging future." In service to this theme, there will be four ministry foci: 1) Encouraging and supporting faith communities to be vital, 2) Eradicating structural racism and modeling inclusion, 3) Experimenting with new ways to be church and to live out our faith, and 4) Connecting presbyteries, congregations, and leaders to reach these goals. He reported that a pre-recorded service will be made available for churches to use on December 26 and invited pastors to take part in preaching seminars hosted online the first Wednesday of each month.

Commission and Committee Reports

1. Administrative Commission for Dissolving Groveport Presbyterian Church

Commission Co-Chair Rev. Jon Carlisle reported for the administrative commission extending thanks to those who helped throughout the process and to God for 168 years of Groveport Presbyterian Church's mission in the world. The final report of the commission is included with this document [[See Attachment #6: Final Report of the AC for the Dissolution of Groveport PC](#)].

There was no discussion of the report.

Stated Clerk Rev. Bill Gause moved that the Administrative Commission for Dissolving Groveport Presbyterian Church be dismissed with the thanks and appreciation of this presbytery.

The motion was seconded and adopted by vote of the commissioners taken via zoom yes/no vote.

2. Commission for Presbytery Operations

Commission Chair Elder Jim Hines reported for the Commission.

- Elder Hines referred commissioners to the CPO written report [[See Attachment #7: CPO Report](#)] contained in the meeting packet.

- Reported that the annual audit has been completed with no major problems reported.

- Reported that \$648,000.00 has been deposited into the Church Development Fund due to income from property sold following recent church closings.

- Elder Hines presented the 2022 budget for a second reading. The information presented can be found in the 2022 Budget Presentation Slides [[See Attachment #8](#)] and the 2022 Budget Overview [[See Attachment #9](#)]. The proposed budget reflects a deficit of \$51, 896.00 which is lower by \$15,478.00 than what was projected during the budget proposals first reading in September.

- Proposed per capita for 2022 is \$40.00 per person which reflects an increase of \$2.25 per person. Elder Hines reported that presbytery only receives about 75% of allotted per capita. Were all churches to pay full per capita, the presbyter would run surplus and would therefore be able to lower per capita for all churches. PSV pays expected per capita to the synod and GA regardless of how much is actually received from member churches.

ACTION ITEM: On behalf of the Commission for Presbytery Operations, Elder Jim Hines moved approval of the 2022 budget with a per capita increase of \$2.25 to a new annual per capita rate of \$40.00.

The motion came from a commission and therefore needed no second.

After a brief discussion, the motion was adopted by vote of the commissioners taken via zoom poll with some votes cast by email to the stated clerk.

- Elder Hines then presented revisions to the Financial Policy Manual for a first reading [[See Attachment #10: Financial Policy Revisions](#)]. Updating the policy was recommended by the presbytery's auditors. These revisions adjust language to reflect current structure and operations and reflect no substantive policy changes.

- Elder Hines then presented the Investment Policy for a first reading [[See Attachment #11: Investment Policy](#)]. Updating the policy was recommended by the presbytery's auditors. It is unclear if this policy was ever formally adopted so it is being presented for adoption rather than for revision.

- It was also reported that beginning in 2023, CPO will present the budget in two parts: a mission budget and an operations budget.

- For the sake of time, Treasurer, Elder Bob Patterson did not give a formal report, but all current financial documents are included in these minutes. [[See Attachment #12: Treasurer's Report](#)].

3. Commission for Nurture and Outreach – TE Kathi Bubb

Elder Kathi Bubb reported for the commission.

- Elder Bubb highlighted the following events:
 - Study of the book Broke in America
 - Presbyterian Youth Triennium is July 24-27, 2022. Two male adult advisors are still needed.
 - Partners in Education (PIE) event 1/8/22 in person and 1/11/22 online via Zoom.
 - Two neighborhood mission grants have been awarded and applications have been received for two more which are under consideration.
- Winter retreat has been postponed due to COVID and rescheduled for November 12-13, 2022.
- More details and a full list of CNO announcements can be found in the CNO report [[See Attachment #13: CNO Report](#)].

Rev. Katie Kinnison presented information on the Vital Congregations program.

4. Commission for Church Professionals – Rev. Ann Melick

On behalf of the commission, Rev. Ann Melick reported for the commission.

- Rev. Melick reported the commission has taken several actions on behalf of the Presbytery, including approving calls and contracts as outlined in the CCP report [[See Attachment #14](#)].

- Rev. Melick then recognized Rev. Jeff Jaynes to report for CPM.

Rev. Janes reported that Rev. Edward Lewis will be ordained and installed at Columbus Bethany on November 28.

Rev. Janes then presented Ms. Nikki Hogarth (Delaware, First) for examination for candidacy. Ms. Hogarth spoke briefly on her sense of call after which the floor was opened for questions

ACTION ITEM: Rev. Emily Corzine moved that the examination be sustained, and Ms. Hogarth be moved to Candidacy.

The motion was seconded and adopted by vote of the commissioners taken via zoom yes/no vote with some votes being cast via email to the stated clerk.

- Commissioned Ruling Elder (CRE) and PSV Moderator Kae Merold congratulated Ms. Hogarth and welcomed her to candidacy.

ACTION ITEM: On behalf of the Commission for Church Professionals and the Commission for Congregational Life, Rev. Annie Melick moved That the request to consider temporary pastor Bob Armstrong as a candidate for pastor of Rose Run Presbyterian Church be approved with the condition that the congregation proceed in the same way that it would for an installed position by calling a congregational meeting to vote on the candidate and upon approval, on dissolving the pastor nominating committee.

The motion came from a commission and therefore needed no second. As required by the Book of Order (G-2.0504c) and PSV policy (PNC Process for Recommending Temporary Pastor as Pastor), a three-fourths majority vote is required for adoption.

After a brief discussion, the motion was adopted by vote of the commissioners taken via zoom poll with some votes cast by email to the stated clerk. The three-fourths threshold being, surpassed and the motion was adopted.

5. Nominating Committee

Rev. Peter Galbreath reported for the committee.

ACTION ITEM: On behalf of the Nominating Committee, Rev. Galbreath placed the name of CRE Bob Gustafson (Delaware, West Berlin) in nomination for the office of Moderator for a one-year term and the name of Rev. Emily Corzine (First Congregational UCC) in nomination for the office of Vice Moderator, for a one-year term.

Both candidates were elected to their respective offices by unanimous vote of the commissioners taken via Zoom poll with some votes being cast via email to the stated clerk.

ACTION ITEM: On behalf of the Nominating Committee, Rev. Galbreath placed the names of the following individuals in nomination for the positions indicated:

Coordinating Team

James Wilson, RE, Class of 2024

Commission for Church Professionals

Ron Johnson, MWS, Class of 2024

Ed Pool, RE, Class of 2024

Elizabeth Tietz, CRE, Class of 2024

Commission for Congregational Life

Margaret Ann Cottrell, RE, Class of 2024

Jason Link, MWS, Class of 2024

Justice Ofosuhene, MWS, Class of 2024

Commission for Nurture and Outreach

Steve Brand, MWS, Class of 2024

Amy House, MWS, Class of 2024

Commission for Presbytery Operations

Sharon Franklin, RE, Class of 2024

James Hines, RE, Class of 2024

Elizabeth Rice, MWS, Class of 2024

Permanent Judicial Commission

Tom Rice, MWS, Class of 2023

Bill Acklin, RE, Class of 2024

Nathan Loudon, MWS, Class of 2027

Tom Ridgley, RE, Class of 2024

Ministry Initiatives Board

Joel Esala, MWS, Class of 2024

Commissioner to the Synod Representing Presbytery

Jon Carlisle, MWS, Class of 2024

All nominees were elected to their respective offices by unanimous vote of the commissioners taken via Zoom poll with some votes being cast via email to the stated clerk.

ACTION ITEM: On behalf of the Nominating Committee, Rev. Galbreath placed the names of Rev. Ronald Johnson (Portsmouth, First) and Rev. Dr. Mark Parsons (Gallipolis) in nomination for the position of Teaching Elder Commissioners to the 225th General Assembly in 2022.

Both nominees were elected by unanimous vote of the commissioners taken via Zoom poll with some votes being cast via email to the stated clerk.

6. Commission for Congregational Life – Rev. Lee Platt

Rev. Lee Platt reported for the Commission.

- There are currently 12 churches within the presbytery either with vacant pulpits or with transitional pastors looking for permanent pastors.
- Rev. Dr. Mark Parsons has put together a much-needed training program for CCL church liaisons.

7. Ministry Initiative Board Report

Rev. Mark Gauen presented proposed changes to the Ministry Initiatives Board Program Charter for a second reading [[See attachment #15: Proposed MIB Charter Changes](#)]. Several changes have been made since the first reading in September which appear in the attached document in green.

ACTION ITEM: On behalf of the Ministry Initiatives Board, Rev. Gauen moved that the presbytery approve the indicated changes to the charter document of the ministry initiatives program.

The motion came from a commission and therefore needed no second.

The motion was adopted by vote of the commissioners taken via zoom poll with some votes cast by email to the stated clerk and the changes were approved.

8. Coordinating Team

Ruling Elder Jim Wilson reported for the team [[See Attachment #16: Coordinating Team Report](#)].

ACTION ITEM: On behalf of the Coordinating Team, Elder Wilson moved approval of the Antiracism Policy [[See Attachment#17: Antiracism Policy](#)].

The motion came from a committee and therefore needed no second.

After a brief discussion, the motion was adopted by vote of the commissioners taken via zoom poll with some votes cast by email to the stated clerk and the Antiracism policy was approved.

ACTION ITEM: On behalf of the Coordinating Team, Elder Wilson moved election of the following individuals to three-year terms on the Presbytery Nominating Committee:

Charlsie Ramsey (MWS), Class of 2024

Juliana Boamah-Acheampong (RE), Class of 2024

Ginny Teitt (MWS), Class of 2024

The motion came from a committee and therefore needed no second.

The motion was adopted by vote of the commissioners taken via zoom poll with some votes cast by email to the stated clerk and the nominees were elected.

ACTION ITEM: On behalf of the Coordinating Team, Elder Wilson moved the following meeting dates and times for the presbytery in 2022:

Tuesday, February 15, 2022, at 3:30 p.m.

Sunday, May 15, 2022, at 3:30 p.m.

Tuesday, September 20, 2022, at 3:30 p.m.

Sunday, November 20, 2022, at 3:30 p.m.

The motion came from a committee and therefore needed no second.

After a brief discussion, the motion was adopted by 60%-40% vote of the commissioners taken via zoom poll with some votes cast by email to the stated clerk and the dates were approved.

9. New Business

There was no new business added to the agenda.

V. The Presbytery Embodies Christ's Love

The Presbytery installed CRE Bob Gustafson and Rev. Emily Corzine as Moderator and Vice Moderator of the presbytery respectively.

The Presbytery worshipped God with an evening prayer service that included a reading of John 18:33-37, and a video on the Christmas Joy Offering.

On motion, the meeting was adjourned by newly installed Moderator Bob Gustafson at 6:06 pm.

The Next Called meeting of Presbytery of Scioto Valley shall be at 3:30 pm on Tuesday, February 15th, 2022, via Zoom Video Conference.

Respectfully submitted,

Rev. Bill Gause
Stated Clerk

Zoom Presbytery Meeting, November 16, 2021		
Athens, First PC	Robert Martin	Teaching Elder, CCP
Athens, First PC	Andrew Stuart	Ruling Elder
Bremen, Bethel PC	Judy Turner	Ruling Elder
Circleville, First PC	Carla Mavis	Ruling Elder
Columbus, Bethany	Vandadean Rogers	Ruling Elder, Older Adults Ministry Team
Columbus, Boulevard PC	Charlotte O'Neil	Teaching Elder
Columbus, Broad Street PC	Jim Wilson	Ruling Elder, Coordinating Team Chair
Columbus, Broad Street PC	Betty Lou Stull	Ruling Elder
Columbus, Broad Street PC	Amy Miracle	Teaching Elder
Columbus, Broad Street PC	John Hildreth	Ruling Elder
Columbus, Broad Street PC	Ann Palmerton	Teaching Elder, CT
Columbus, Christ PC	Pam Patterson	Commissioned Ruling Elder
Columbus, Covenant PC	Joel Esala	Teaching Elder
Columbus, Covenant PC	Cathy Levy	Ruling Elder
Columbus, Glenn Echo PC	Bill Lucas	Ruling Elder
Columbus, Glenn Echo PC	Leland Platt	Teaching Elder
Columbus, Highlands PC	Kathy Isern	Ruling Elder
Columbus, Hoge Memorial PC	Natalie Alter	Ruling Elder
Columbus, Indianola PC	Ed Kinschner	Ruling Elder
Columbus, Indianola PC	Trip Porch	Teaching Elder
Columbus, Indianola PC	Betsy Maurath	Teaching Elder
Columbus, Korean PC	Joon Lee	Teaching Elder, CCL
Columbus, Old First PC	Daniel Ingwersen	Ruling Elder
Columbus, Overbrook PC	Bill Gause	Teaching Elder, PSV Stated Clerk
Columbus, Overbrook PC	Jennifer Kiplinger	Ruling Elder
Columbus, Overbrook PC	Tina Johnson	Ruling Elder, CNO
Columbus, Overbrook PC	Mary Gause	Teaching Elder
Columbus, Ramseyer PC	Rev. Justice A. Ofosuhene	Teaching Elder
Columbus, St. Andrew PC	John Huddy	Ruling Elder
Columbus, St. Andrew PC	Jon Carlisle	Teaching Elder HR/Gap Pastor
Columbus, Westminster PC	Bob Bethge	Ruling Elder
Delaware, Concord PC	Ginny Teitt	Teaching Elder
Delaware, First PC	Nikki Hogarth	Inquirer
Delaware, First PC	Deb Patterson	Teaching Elder
Delaware, West Berlin PC	Robert Gustafson	Commissioned Ruling Elder, Moderator, CT
Delaware, Liberty PC	Kemper Huber	Teaching Elder
Dublin PC	Patrick Metzger	Ruling Elder
Gahanna, Mifflin PC	Kathi Bubb	Certified Christian Educator, PSV CNO Chair
Gahanna, Mifflin PC	Julie Oswalt	Candidate
Gahanna, Mifflin PC	David Bubb	Teaching Elder, CCP

Gahanna, Mifflin PC	Marquell Segelken	Ruling Elder, CCP, CCL
Gallipolis, First PC	Mark Parsons	Teaching Elder, CCL chair
Granville, First PC	Marjory Trishman	Ruling Elder
Granville, First PC	Bill Acklin	Ruling Elder, PSV CPP
Iberia PC	Charlsie Ramsey	Teaching Elder, HR, Stated Supply
Lancaster, First PC	Nathan Loudon	Teaching Elder
Lancaster, First PC	Tessie Swain	Ruling Elder
Logan, First PC	Diane M. Baldwin	Teaching Elder, Transitional
Logan, First PC	Linda Hayward	Ruling Elder
London, First PC	Dana Harriet	Ruling Elder
London, First PC	Désirée Youngblood	Teaching Elder, Older Adult, Chair
Marion, Lee Street PC	Scott Schnapp	Teaching Elder
Marysville, First PC	Jeff Schooley	Teaching Elder
Marysville, First PC	Dick Mickley	Commissioned Ruling Elder
Nelsonville, First PC	Peter Galbraith	Teaching Elder, Nominating Chair
New Albany, Rose Run PC	Robert Armstrong	Teaching Elder
New Albany, Rose Run PC	Sarah Underhill	Ruling Elder
Newark, First PC	Priscilla Hare	Ruling Elder
Newark, Second PC	Todd Tracy	Teaching Elder
Pataskala, Outville PC	Kae Merold	Commissioned Ruling Elder, PSV Moderator
Pataskala, Outville PC	Alice Karen Hite	Ruling Elder
Pickerington Prince of Peace PC	Jeffrey Jaynes	Teaching Elder, Validated Ministry, CPM
Plain City PC	Alice Phillips	Teaching Elder, CNO
Portsmouth, First PC	Ron Johnson	Teaching Elder
Presbytery of Scioto Valley	Jeannie Harsh	Teaching Elder, Executive Presbyter
Reynoldsburg, Unity PC	Jan Gray	Ruling Elder
Reynoldsburg, Unity PC	Ellen Bennett	Ruling Elder
Reynoldsburg, Unity PC	Mary French	Ruling Elder
Sunbury, Condit PC	Annie Melick	Teaching Elder, CCP Chair
Synod of the Covenant	Chip Hardwick	Teaching Elder, Synod Executive
Washington CH, First PC	Steven Brand	Teaching Elder
Waverly, First PC	Barbara Pettit	Ruling Elder
Waverly, First PC	Jane Johnson	Teaching Elder
Westerville, Central College	Bob Patterson	Ruling Elder, PSV Treasurer
Westerville, First PC	Mark Gauen	Teaching Elder
Westerville, First PC	Lori Lampel	Ruling Elder
Westerville, First PC	Jim Hines	Ruling Elder, PSV CPO Chair
Worthington PC	John Gray	Ruling Elder
Worthington PC	Tom Rice	Teaching Elder, CCP
Worthington PC	Betsy Rice	Teaching Elder, CPO
Worthington PC	Julia Piermont Wharff	Teaching Elder

Worthington PC	Kathy Mead	Ruling Elder
Retired Pastors, MAL, Ruling Elders	Gareth Baker	Teaching Elder, HR
	Cynthia Burse	Teaching Elder, HR
	Mary-Gene Boteler	Teaching Elder, HR, CNO
	Emily Corzine	Teaching Elder, Validated Ministry
	Yvonne Gustafson	Ruling Elder, CCL
	Mary Jane Hitt	Teaching Elder, HR
	Skip Jackson	Teaching Elder HR
	Mark Johnson	Certified Ruling Elder, CCL
	Myong Kim	Member at Large, Coordinating Team
	Katie Kinnison	Member at Large, CNO
	Rick Nutt	Teaching Elder HR, CNO
	Christina Piper	Certified Ruling Elder
	Martha Pool	Ruling Elder, PW
	Joyce Smith	Ruling Elder
	Rudolph Smith	Teaching Elder HR
	Les Sauer	Teaching Elder, HR
	Rebecca Tollefson	Teaching Elder, HR
	Michael Wilson	Member at Large
Excused from the Meeting		
Columbus, Westminster PC	Doug Browne	Teaching Elder
Grove City, First PC	Robert Tolar Jr.	Teaching Elder, CPO
Lithopolis, Bloom PC	Cathy Hill	Commissioned Ruling Elder
Pataskala, First	Janet Hufford	Teaching Elder
	Sharon Sauer	Teaching Elder HR
No church identified	Donna Maley	
	Ken Simeral	
	John Williams	

Special Standing Rules for a Virtual Presbytery Meeting

The following special standing rules have been developed for virtual meetings of the presbytery and will be presented for use at the November 16, 2021 meeting of the Presbytery of Scioto Valley, to be conducted virtually at 3:30 pm via Zoom video conference. Please read all these rules beforehand as this virtual meeting will work differently than other Zoom meetings.

Please note that the meeting will open at 3:00 pm to allow commissioners to be checked-in in an orderly fashion. The chat window will be allowed for all participants, both for general conversation and person-to-person communication, until 3:25 pm for the purposes of greeting one another and informal conversation. Once the meeting is called to order, the chat window should be used only for communication with the Moderator and/or Stated Clerk.

As used herein, “Commissioners” means teaching elder members, ruling elder commissioners, and other voting members.

1. Commissioners may participate using any of the following: a computer with internet connection and webcam, a smartphone with internet connection, or a telephone. Commissioners are encouraged to use a computer or smartphone, if at all possible, to facilitate better communication and voting.
2. The Recording Clerk shall serve as Zoom host for this meeting. The Executive Presbyter, Moderator, Registrar, Vice Moderator, and Technical Assistants shall serve as co-hosts.
3. Access will be provided through an email link or by dialing a number. The call to the meeting will be issued electronically through the Presbytery email list.
4. **When you enter the meeting, please change your Zoom name to the following format: First Name Last Name, TE or RE or CRE (Teaching Elder, Ruling Elder, Commissioned Pastor), Ministry, City.** This will make it easier for us to identify you. You can change your name in one of the following ways,
 - a.) Join the meeting via the link emailed to you. Then, once you are in the meeting, right click on your personal video window. From the menu that appears, click on “Rename” and then type your name and identifying information as described above, or
 - b.) Rather than entering the meeting via the emailed link, log into Zoom with the meeting ID and password that was also provided in the emailed meeting invitation; you will then be given the opportunity to change your name before entering the meeting.
4. The meeting shall open thirty minutes prior to the scheduled start time, and commissioners should log in to the meeting as soon as they are able. This will allow the Host and Co-Host to check-in commissioners virtually through the waiting room. The Presbytery reserves the right not to admit attendees who do not identify themselves, or to move them to the waiting room if they do not change their Zoom name within a reasonable grace period or do not identify themselves.
5. **Commissioners should mute microphones when not speaking.** This will reduce background noise. Laptop and smartphone users may mute and unmute themselves by clicking on the microphone or telephone icon on your personal video window. Dial-in participants may use *6 to mute and unmute or use the mute button on your telephone.

Participants who do not mute themselves upon request may find themselves muted by the host. In that event, the chat function is the appropriate method to request to be unmuted.

6. To be recognized by the Moderator, Commissioners should click “raise hand.” To find the raise hand icon, click on “Reactions” at the bottom of your Zoom screen. “Raise Hand” is one of the options inside that “Reactions” menu. Once your hand is raised, the moderator will recognize you. Commissioners should only lower their own hands if they no longer wish to speak.

- a. Windows users can also use the Alt+Y keyboard shortcut to raise a hand.
- b. Mac users can also use the Option+Y keyboard shortcut to raise a hand.
- c. Dial-in participants may use *9 to raise a hand.
- d. If none of these options are working, type “raise hand” in the chat function.

The Moderator shall recognize commissioners to the floor based on raised hands. The Vice Moderator and Recording Clerk will assist the Moderator in looking for raised hands.

7. Commissioners shall identify themselves and their church as in any other Presbytery meeting.

8. For the purposes of this meeting, there will be no formal timekeeping; however, the Moderator may ask a commissioner to end her or his comment after giving a thirty-second warning.

9. Commissioners may make a motion orally as during an ordinary meeting, i.e. when recognized by the Moderator. If making a motion or speaking to the motion, commissioners shall unmute their microphone and make sure the video feed is on.

10. A motion may be submitted in writing using the chat function on the right side of the screen. Commissioners may also use the chat function to indicate if they are having technical difficulties or to gain recognition if they are unable to raise a hand. No other use of the chat function shall be permitted.

11. The presence of a quorum will be determined by the number of participants in the meeting as reported by the Registrar and certified by the Stated Clerk.

12. Votes shall be taken and counted in the following manner:

- a.) For matters that would, in an in-person meeting, be decided by a voice vote, a vote will be announced by the Moderator and participants will be able to click “Yes” or “No” on the question at hand. To find the “Yes” and “No” buttons, click on “Reactions” at the bottom of your Zoom screen. “Yes” and “No” are two of the options inside that “Reactions” menu

Participants via phone may:

- (i.) Text the Stated Clerk at 864-986-9382. Be sure to include your name and place of ministry with your vote, or
- (ii.) Use the “raise hand” function (*6) to cast a vote.

The Moderator will ask whether all participants have voted to ensure everyone has had an opportunity to vote. The host and co-hosts shall assist the moderator in determining that all have had an opportunity to vote. As soon as they are available, the Stated Clerk will report the results to the Moderator who will announce them to the body.

- b.) Votes may also be taken by general/unanimous consent as per Robert’s Rules of Order, at the discretion of the Moderator. The Moderator will ask if there are any objections. If there are none, the Moderator will rule the motion passes by general consent. Commissioners shall state an objection by raising a hand. If there are objections to the motion, the Moderator may call for a vote using the “Yes” and “No” buttons as specified above.

c.) Any commissioner may call for a vote by Zoom poll, which takes the place of a vote by secret ballot for the purpose of a virtual meeting.

d.) For a ballot vote or for elections, the Recording Clerk will post a poll with all available choices. Commissioners will be asked to cast their votes via this poll. Commissioners dialing in without access to Zoom polling features may cast their votes in the method described above for "Yes/No" votes.

13. The Stated Clerk shall be responsible for minutes being taken, as in an ordinary meeting. The Recording Clerk shall also assist in keeping minutes and records of the proceedings. The video/audio stream and chat record of the meeting will be recorded and saved, if technologically feasible, with the recording made available upon written request to the Stated Clerk.

AGENDA
The Presbytery of Scioto Valley
Presbyterian Church (U.S.A.)
Two Hundred and Sixtieth Stated Meeting
Tuesday, November 16, 2021, 3:30 p.m.
Via Zoom Video Conference
Moderator: Commissioned Ruling Elder Kae Merold

The Commissioner Handbook is available online at www.psvonline.org

The Presbytery Is Called by the Holy Spirit – 3:30 p.m.

Convening the Meeting
Adopt Special Rules for Virtual Meetings
Declaration of a Quorum and Formation of the Roll
Adoption of the Meeting Agenda

To Worship God

“Holiday Dinner” from The Work of the People

To Steward Christ’s Work

Seating of Corresponding Members & Guests

Rev. Charles B. Hardwick, Synod of the Covenant (Corresponding Member)

Consent Agenda

Staff Reports

- 1.. Rev. Dr. Jeannie Harsh, Executive Presbyter
2. Rev. Bill Gause, Stated Clerk

Announcement of New Business (must be emailed to statedclerk@psvonline.org by end of staff reports)

To Celebrate Christ’s Mission

Greetings from the Synod Executive, Rev. Dr. Charles B. (Chip) Hardwick

Commission and Committee Reports

1. Commission for Presbytery Operations – RE Jim Hines
 - Information items
 - Treasurer’s Report
 - **For Action:** 2022 Budget (Second Reading)
 - Financial Policy Manual Revisions (First Reading)
 - Investment Policy (First Reading)

2. Commission for Nurture and Outreach – TE Katie Kinnison
 - Information items
3. Commission for Church Professionals – Rev. Ann Melick
 - Report of Actions Taken on Behalf of Presbytery
 - Examination of Inquirer Nikki Hogarth for candidacy (Jeff Jaynes)
 - **For Action:** Motion related to approve Rose Run to consider Transitional Pastor Bob Armstrong for their open position.
4. Nominating Committee – Rev. Peter Galbraith
 - **For Action:** Nomination for 2022 Vice-Moderator
 - **For Action:** Nominations for Presbytery Boards and Commissions
 - **For Action:** Nominations for Commissioners to 2022 General Assembly
5. Commission for Congregational Life – Rev. Lee Platt
 - Information items
6. Coordinating Team – RE Jim Wilson
 - **For Action:** PSV Anti-Racism Policy (Second Reading)
 - **For Action:** Election of Nominating Committee Members to the Class of 2024
 - **For Action:** Approval of PSV Meeting Dates for 2022
7. Ministry Initiative Board Report – RE Mark Gauen
 - **For Action:** Ministry Initiatives Board Charter Revisions (Second Reading)

New Business (if any)

Installation of Moderator and Vice Moderator

Evening Prayer – Led by former Moderators Rev. Charlsie Ramsey & RE Joyce Smith

Adjournment

Consent Agenda

A. Review and approval of the Minutes from the 259th Stated Meeting held via Zoom video conference, on September 21, 2021, available for review at the Presbytery website.

B. Review and approval of the minutes of the Commissions to install Trip Porch (Columbus Indianola), Joel Esala (Columbus, Covenant), Ron Johnson (Portsmouth, First), and Jane Johnson (Waverly).

Necrology Report

Ruling Elders Who Transitioned In 2020

<u>Congregation</u>	<u>Ruling Elder</u>
Albany, Alexander	Nancy Joanne Garrett
Bloomingsburg	Nova Peck
Columbus, Boulevard	Chuck Rout Dorothy Rout
Columbus, Broad Street	Ann Albershardt John Carnahan Jane Lee Makari Jane Davis
Columbus, Covenant	Janet Becker Margaret Brockema Violet Messick
Columbus, Indianola	Bobby Van Stavern Madelyn Hays
Columbus, Overbrook	Mary Kier Joan Plankell William Kuch
Delaware, First	Beverly Hinds Nancy Marks Baileys Richard Jackson
Delaware, West Berlin	Bret Clark
Frankfort	Joe Abernathy Debbie King
Granville, First	Ruth Owen
Groveport	Roberta Peer
Jackson, First	Joann Barr
Lithopolis, Bloom	Ron Flowers Norm Kendrick John Thomas

Necrology Report (cont.)**Congregation****Ruling Elder**

Marysville, First

Ruth Anne Morse
Charles Anderson
William Hecker
Caroline Ohnsman

Nelsonville, First

James Knight

Newark, First

Lois Rodeniser
Gary Deweese

Newark, Second

Pat Cain
Margaretta Bunning
Kay Finchel
Leland Lescalleet

Newark, Woodside

Sharon Dunlap

Oak Hill, Sardis

Evenly Evans

Reynoldsburg, Unity

Glenna Spencer
Darlene Strait
Richard Strait
Edna S. Coe

Waverly, First

Tom Frank
Ivan Sumey

Westerville, Central College

Pam Bevan
Hal Bingham
John Rutledge
Ken Hafner

**Administrative Commission for the Dissolution of Groveport
Presbyterian Church**

**Final Report
Including All Attachments and Supplemental Documents
November 16, 2021**

Responsibilities of an Administrative Commission Guidelines for Dissolving a Congregation¹

Background

From *Companion to the Constitution of the Presbyterian Church U.S.A.*):

When a Church Is Dissolved or Dismissed

Just as the Presbytery is the governing body that organizes particular churches, only the Presbytery has the authority to dissolve churches or to dismiss churches to another denomination. (G-3.0303b)

Just as the Presbytery consults with members at the time of organizing, merging, and forming a federated or a union church, such a consultation takes place at the time of dissolution or dismissal. (G-5.05c) In the Presbyterian Church (U.S.A.), property is held in trust by the particular church on behalf of the denomination. (G-4.0203)

When a particular church is dissolved or dismissed, the real and personal property is held, used, or transferred as directed by the Presbytery. (G-4.0205)

Just as the compelling question at the time of organizing a church is, “How can Christ’s mission be carried out most effectively?” the same question is asked at the time of dissolution. Again, it is appropriate for the Presbytery to celebrate the mission carried out by that church and the people whose lives were positively enriched during its years of service.

This document does not relate to the process by which the decision to dissolve a congregation is reached; rather it applies only to the procedural dissolution of a congregation. Recognizing that the Church of Jesus Christ cannot be closed or dissolved by human action, it applies only to congregations, as that term is defined in the *Book of Order*, of the Presbyterian Church (U.S.A.). The attitude of the Presbytery in this process, from beginning to end, shall always be pastoral.

The Presbytery and sessions of its member congregations understand and act in the spirit of the principal that property, real and personal (tangible and intangible), of the Presbyterian Church (U.S.A.), of its councils and entities, and of its congregations, is a tool for the accomplishment of the mission of Jesus Christ in the world. In regard to dissolution of congregations, the Presbytery has exclusive power to determine the use and disposition of church property when a property ceases to be used for a particular church, and a dissolving church has the right to dispose of church property only as the Presbytery directs. The procedural dissolution of a congregation will almost always be accomplished through an Administrative Commission as hereafter provided.

¹ Adapted from the Presbytery’s policy “Guidelines for Dissolving a Congregation: Responsibilities of the Administrative Commission – 2018”

HOW THE ADMINISTRATIVE COMMISSION (AC) IS ESTABLISHED:

1. The Presbytery votes to concur with request from a Session, the COM or Stated Clerk that a particular congregation be dissolved and that an AC be appointed to oversee the closing process.
2. The members of the AC are selected by the Presbytery Moderator and established by the Presbytery. The AC “shall consist of both ministers of the Word and Sacrament and members of congregations, in numbers as nearly equal as possible” (G-3.0109), and should, if possible, include a Ruling Elder on Session from the congregation being dissolved.
3. The Stated Clerk, or the State Clerk’s designee, will convene the AC in a timely fashion in order to review these responsibilities with the AC and allow it to begin its work. A Moderator and Recorder shall be chosen from among the AC. The Recorder will keep accurate records of the AC’s deliberations and actions and promptly furnish them to the AC and the Stated Clerk.
4. The AC, in consultation with the Stated Clerk, will carry out the following responsibilities and will determine the date(s) upon which services of worship and activities shall cease at the congregation to be dissolved, noting that the congregation is not dissolved until the conclusion of the final (Presbytery-approved) closing worship service. The AC Chair will bring all recommendations to Presbytery during regular meetings.
5. In the course of carrying out its responsibilities, the AC may remove or replace the Session or may itself act as the Session thereof; any decision to take such action shall be made only after consideration of the general pastoral policy of the Presbytery with regard to dissolution of congregations, as expressed herein, and such action shall be communicated to the Stated Clerk immediately.

THE RESPONSIBILITIES OF THE AC

(NOTE: When possible and appropriate, the AC should execute these responsibilities in consultation with the Session of the congregation.)

I. ARRANGE FOR THE PASTORAL CARE OF CONGREGATION MEMBERS

1. Work with the Session to identify where members wish their membership to be transferred.
2. Appoint a pastor to be responsible for pastoral care until membership is transferred or each member has made a clear decision to cease being an active member of any congregation.
3. Communicate to the members that membership is held by the Stated Clerk for one year if not transferred prior to dissolution of the congregation.

4. If the member wishes to transfer membership before the congregation is dissolved, the Clerk of Session will send the letter of transfer. If the membership is transferred after the dissolution of the congregation and within the one year time period, the Stated Clerk will send the letter of transfer.

II. PLAN A CLOSING WORSHIP SERVICE CELEBRATING THE LIFE AND MINISTRY OF THE CONGREGATION

1. Set the date and the time for the service allowing for ample time for publicizing and sending invitations.
2. Decide what special features the service should include.
 - a. Determine whether the celebration of the Lord's Supper would be appropriate.
 - b. Consider structuring the service as a Service of Witness to the Resurrection, using resources from the *Book of Common Worship*, in particular the service for the "Vacating of a Church Building (including the Dissolution of a Church) in the *Book of Occasional Services*, a supplement to the *Book of Common Worship*.
 - c. Identify a possible preacher and other participants.
 - i. Former pastors/preachers might be participants.
 - ii. At least one representative from the congregation should be included.
 - iii. At least one representative from the AC should be included.
 - iv. The Moderator of the Presbytery and the Executive Presbyter and Stated Clerk should be included.
 - d. Include familiar and favorite music of the congregation, including hymns, other special music, instrumentalists, and/or choirs or soloists.
 - e. Include a brief history of the church, including the reason/s for the dissolution of this congregation.
3. Request that the Session designate where the proceeds from the Offering will go, generally a local mission to which the congregation is connected.
4. Arrange for ushers, elders to serve Communion, and parking lot assistants, if needed.
5. Develop and print bulletins.
6. Arrange for preparation of communion elements, if needed.
7. Arrange for any needed cleaning of facility before the service.

III. PUBLICIZE THE CLOSING SERVICE

1. Request the Session to develop a “guest list” of relatives, friends, community connections, former members, pastors, and staff whom the congregation wishes to invite to the celebration.
2. Request that the Session develop and send a printed invitation or flyer to the “guest list”; the cost of which is usually covered by the Session.
3. Develop a flyer or announcement about the closing to be used in communication through this week to the congregations and members of the Presbytery, providing ample time for distribution.
4. Arrange for local newspaper coverage and photographer.

IV. CONSIDER ARRANGING FOR A RECEPTION FOLLOWING THE CLOSING WORSHIP SERVICE [Covid may preclude]

1. Identify the location for a reception which usually follows the closing worship service.
2. Decide how the food will be provided (i.e. catering, congregational donations) and what financial resources are available, appropriate, or needed to host this event
3. Request that the Session appoint a “team” to take charge of decorating, gathering memorabilia to display, and making other arrangements.
4. Plan the program with time for recognizing attendees, sharing memories, toasts, etc.

V. ASCERTAIN THE FINANCIAL STATUS AND OUTSTANDING FINANCIAL OBLIGATIONS OF THE SESSION

1. Conduct a financial review of the Treasurer’s records for the last 12 months.
2. Determine location of all accounts, such as checking, savings, investments, endowment, Sunday school, women’s group, and any other financial resources.
3. Determine if there are any bequest or donor stipulations related to memorial accounts or an endowment.
4. Have all accounts closed, transferring any balances to the primary checking account of the Session.
5. Submit new signature card(s) for accounts with at least two members of the AC designated as signatories.
6. Oversee the discharge of all financial obligations by the Treasurer.
7. Oversee the provision of a “statement of contribution” to all current year contributors.

8. If the congregation owns any stocks, bonds, certificates, or other financial instruments, have ownership transferred to the Presbytery.
9. Following the dissolution, transfer all remaining balances to the Presbytery and close all remaining accounts.

VI. SECURE THE SESSION RECORDS

Locate all Session and congregational minutes, the church register, and any other financial and legal records to be transferred to the Presbytery office and then archived with other archival records of the Presbytery.

VII. SECURE THE LEGAL RIGHTS TO THE PROPERTY

1. Secure a Clear Title or “Quick Claim” to the property.
2. A copy of the deed may be obtained from the County Courthouse; a copy should be sent to the Stated Clerk for filing in the Presbytery office.
3. Ascertain if there are any deed restrictions, stipulations or leans.
4. Transfer title of the property to the Presbytery.
5. Have the property listed on the Presbytery’s property and liability insurance coverage and terminate any current insurance coverage.
6. Discover if the congregation is incorporated; if so, locate the Articles of Incorporation.
7. Adopt and publish the following motion: “*Pursuant to the Constitution of the Presbyterian Church (U.S.A.) (Book of Order G-40205), the Presbytery is the legal successor of the _____ Presbyterian Church in _____, (state).*”

VIII. SECURE THE BUILDING AND PROPERTY

1. Arrange for the disposition of furnishings
 - a. The Session, with the concurrence of the AC, needs to arrange for the disposition of furnishings, communion ware, hymnals, Sunday school supplies, pulpit, lectern, and communion table, etc. if they are not to be sold or included in the sale of the church property. Otherwise, these items may be given away to congregation members, sold by the piece, or bids may be received for the entire lot of furnishings. It is recommended that at least one appraisal by an antiques dealer/estate assessor be obtained before accepting any bids.
 - b. These decisions should be documented in detail in both Session and AC minutes.
2. Ascertain which utilities should remain connected and which may be disconnected and make these arrangements with the proper companies. Transfer billing for the utilities to the Presbytery following the closing service.

3. It may be necessary to maintain heat during the winter or cooling during the summer to avoid damage.
4. Electricity and water (if available) should remain on until the closing celebration.
5. Arrangements should be made to drain the pipes when utilities are turned off.
6. Secure the building and recover keys from anyone who does not need access.
7. If distribution of keys is widespread and any contents are valuable, consider having the locks changed.
8. Make provisions for a caretaker until the final disposition of the property, including mowing the lawn and maintenance of any sidewalks.

IX. ATTEND TO MATTERS OF INSURANCE

1. All insurance coverage should be maintained at least until the final closing celebration.
2. Liability coverage should be maintained until the final disposition of the property.
3. Once the congregation is dissolved, coverage should be moved to the Presbytery's policy.

X. DISPOSTION OF BUILDINGS & GROUNDS

1. Have the property surveyed, if this is needed.
2. Obtain an appraisal from at least one real estate agency if any of the property is to be sold, including any manse.
3. If the building is to be sold, make decisions about how it will be placed on the market.
4. If there is a church cemetery, ascertain if it is separately incorporated, with its own board, and still operating; the AC will determine a recommendation to the Presbytery concerning its disposition.
5. Recommend to the Presbytery any stipulations regarding the sale of building and property such as first attempting to sell to another congregation or to another agency or organization whose mission will allow for use in a "manner respectful of congregation's heritage"; the Trustees shall act on behalf of the Presbytery with regards to approving any plan or sale.
6. Ordinarily, after all expenses for insurance, listing and sale are paid, the funds remaining shall go to the Presbytery, in order to assist and support its ministry and mission to congregations.
7. After the closing celebration remove any identifying signage and the cornerstone, if possible, checking for a time capsule in the process.

XI. DISSOLVE THE CORPORATION

1. Obtain approval of dissolution.
 - a. Prior to dissolving Session, it should vote to approve dissolution of the corporation.
 - b. The AC should vote to recommend dissolution and then have the Presbytery approve that recommendation.
2. Provide notice of dissolution:
 - a. Creditors. The notice should advise the creditor of all of the following:
 - i. That all claims be presented to the dissolving corporation in writing, identify the claimant, and contain sufficient information to reasonably inform the dissolving corporation of the substance of the claim;
 - ii. The mailing address to which the creditor must send the claim;
 1. The deadline, which shall not be less than 60 days after the date the notice was given, by which the dissolving corporation must receive the claim;
 2. That the claim will be barred if the dissolving corporation does not receive the claim by the deadline previously set forth; and
 3. That the dissolving corporation may make distributions to other creditors or claimants, without further notice to the creditor.
 - b. Ohio Dept. of Job and Family Services -- you may have to call to get the appropriate form
 - c. Complete and file with the Ohio Attorney General a Final Annual Report and Asset Disposition report (available at <https://www.ohioattorneygeneral.gov/Files/Forms/Forms-for-Business-and-Nonprofit/Final-Annual-Report-and-Asset-Disposition--05-201>).
 - d. Email notice to Ohio Dept. of Taxation with completed Form D5 (<https://www.ohioattorneygeneral.gov/Files/Forms/Forms-for-Business-and-Nonprofit/Final-Annual-Report-and-Asset-Disposition--05-201>).
 - e. Publish notice of dissolution once a week on the same day of each week for two successive weeks, in a newspaper published and of general circulation in the county in which the principal office of the corporation was to be or is located. (In Franklin County this is generally published in The Daily Reporter (<http://www.thedailyreporteronline.com/>))

- f. File Certificate of Dissolution with the Secretary of State (<https://www.sos.state.oh.us/globalassets/business/forms/560.pdf>) (\$50 fee).

XII. DISSOLUTION OF THE AC

1. AC provides a final written report to the Presbytery, submitting its minutes to the Stated Clerk.
2. AC requests that the AC be dissolved and the Presbytery ordinarily does so, with deep thanks.

Groveport Presbyterian Church

275 College Street
Groveport, OH 43125



Serving God and Community
1853—2021

GROVEPORT PRESBYTERIAN CHURCH
A Celebration of Life of Groveport Presbyterian

July 11, 2021

2:00 P.M.

Ringling of the Bell

Welcome/Statement of Purpose

Pastor Kae Merold

As we gather for worship, let us acknowledge with solemn joy God's gift of this place, remembering with gratitude all who have worshiped here, the faith professed at this font, the gospel proclaimed from this pulpit, the assurance received at this table. Let us also reaffirm our faith in our sojourning God as this building is now made ready for other uses. That which we have received from God let us now return to God with thanksgiving.

Prelude

Call to Worship/Words of Praise

Elder Yvonne Gustafson

Leader: Give praise to the One who formed us and gathered us as the Church in this place.

People: Praise to the God of Israel, the Father of our Lord Jesus Christ,

Leader: Give praise to the One who has blessed us and given us our years of ministry.

People: Praise to our God for all His blessings. Give thanks to God's Holy name.

Leader: God has caused His name to dwell in our midst.

People: God has stirred our hearts and enriched us by His presence.

Leader: For 168 years God has nurtured and fed us in this place.

People: For 168 years God has shown us his love in this place.

Leader: For 168 years God has given himself in Word and Sacrament in this place.

People: For 168 years God has empowered our faith through the Holy Spirit.

Leader: Praise to the Lord for 168 years! Praise Him in all times and seasons.

People: Praise to the Lord for all our days. Praise him forever more.

***Opening Hymn**

Here I Am Lord

*I, the Lord of sea and sky I have heard my people cry
 All who dwell in dark and sin My hand will save
 I who made the stars of night I will make their darkness bright
 Who will bear my light to them? Whom shall I send?*

Refrain:

*Here I am, Lord
Is it I, Lord?
I have heard You calling in the night
I will go, Lord If You lead me
I will hold Your people in my heart.*

*I, the Lord of snow and rain, I have born my people's pain.
I have wept for love of them, they turn away.
I will break their hearts of stone, Give them hearts for love alone.
I will speak My word to them, Whom shall I send?*

Refrain

*I, the Lord of wind and flame I will tend the poor and lame
I will set a feast for them My hand will save
Finest bread I will provide 'Til their hearts be satisfied
I will give my life to them Whom shall I send?*

Refrain

Litany of Praise

Rev. Brian Harroff

Leader: Eternal God, whom the highest heaven cannot contain, much less a building made by human hands, hear us as we pray:

People: we praise you, O God.

Leader: For the Church universal, of which this building has been a symbol,

People: we praise you, O God.

Leader: For all the saints who, in times past and present, have formed a congregation of your people and have met in this place to offer their prayers and praise to you,

People: we praise you, O God.

Leader: For those who have been made your children by adoption and grace, who in this place were cleansed of sin, buried with Christ in the waters of baptism, and raised to new and eternal life,

People: we praise you, O God.

Leader: For your presence whenever your word has been proclaimed and your sacramental gifts of bread and wine received,

People: we praise you, O God.

Leader: For your blessing upon each of your children, welcomed and nurtured here,

People: we praise you, O God.

Leader: For all who came to ask your blessing in marriage, seeking to love with your love,

P: we praise you, O God.

Leader: For faithful stewards who have lived for others, serving you by loving neighbors,

People: we praise you, O God.

Leader: For all who, having lived this life in faith, were commended to your loving care and now live eternally with you,

People: we praise you, O God.

People: For the knowledge that your church and your ministry among us will continue today, tomorrow, and forever,

People: we praise you, O God.

Leader: All thanks and praise to you, O God, through Jesus Christ our Lord, by the power of the Holy Spirit. Amen.

***Gloria**

*Glory be to the Father,
And to the Son, and to the Holy Ghost.
As it was in the beginning,
Is now and ever shall be,
World without end, Amen, Amen.*

Musical Offering

Scripture Reading

Ecclesiastes 3:1-15

Pastor Judy Baker

Meditation

“If We Could Turn Back Time”

Pastor Christina Piper

***Hymn**

The Church's One Foundation

*The Church's one foundation Is Jesus Christ, her Lord;
She is His new creation By water and the Word:
From heav'n He came and sought her To be His holy bride;
With His own blood He bought her And for her life He died.*

*Elect from every nation, Yet one o'er all the earth,
Her charter of salvation: One Lord, one faith, one birth;
One holy name she blesses, Partakes one holy food;
And to one hope she presses, With every grace endued.*

*'Mid toil and tribulation And tumult of her war,
She waits the consummation Of peace forevermore;
Till with the vision glorious Her longing eyes are blest,
And the great Church victorious Shall be the Church at rest.*

*Yet she on earth has union With God, the Three in One,
And mystic, sweet communion With those whose rest is won;
O happy ones and holy! Lord, give us grace that we
Like them, the meek and lowly, on high may dwell with Thee.*

Call to Offering Offering

Rev. Brian Harroff

The offering today will be divided between Greater Groveport Food Pantry and Groveport Madison Human Needs. Groveport Presbyterian has supported these organizations as part of our outreach and mission in our community.

***Doxology**

*Praise God, from whom all blessings flow;
Praise Him, all creatures here below;
Praise Him above, ye heav'nly host;
Praise Father, Son, and Holy Ghost. Amen.*

***Unison Prayer of Dedication**

Pastor Judy Baker

O God, you endow us with talent beyond what we earn or deserve. You seek from us service to you in all that we think, yearn for, and do. As we bring our gifts and offerings before you, may they reflect a wise investment of your trust in us. May their yield continue to abound as the work that we do spreads your will farther. Amen.

Recognition and Declaration

Margaret Ann Cottrill, Clerk
Rev. Dr. Jeannie Harsh
Pastor Kae Merold

Margaret Ann: At this time I would like to recognize all the members of Groveport Presbyterian, not all were able to be here this afternoon. On behalf of the Session I would like to announce that after all our bills are paid, the remaining funds will be given to the Greater Groveport Food Pantry and Groveport Madison Human Needs.

The Session Minutes books and Annual Reports have recorded how the Holy Spirit worked through all those who have ever served here as disciples of Jesus

Christ. Throughout the history of Groveport Presbyterian Church their gifts of time, talent and treasure have shared the love of Jesus.”

Jeannie:

The Presbytery of Scioto Valley now insures the permanent keeping of that history through the Presbyterian Historical Society. We accept the responsibility of selling this building and the money to be used for the mission of Jesus Christ through this Presbytery. Please accept our gratitude for your generous history of service. “Thanks be to God for his indescribable gift!”

Every Presbyterian disciple in the Presbytery is part of the Body of Christ. Through a local congregation they are comforted in times of need and serve the Lord with their gifts as they are called to give. “For just as the body is one and has many members, and all the members of the body, though many, are one body, so it is with Christ. For in the one Spirit we were all baptized into one body - Jews or Greeks slaves or free – and we were all made to drink of the one Spirit. Indeed, the body does not consist of one member but of many” (I Cor 12:12-14). We join together in giving thanks for 168 years of Groveport Presbyterian Church’s mission for Jesus Christ.

Kae: In the name of our Lord Jesus Christ, and by the authority of the Presbytery of Scioto Valley, I declare the mission of Groveport Presbyterian Church for Jesus Christ has been completed. Praise God from whom all blessings flow.

***Closing Hymn**

Blessed Assurance

*Blessed assurance, Jesus is mine!
Oh, what a foretaste of glory divine!
Heir of salvation, purchase of God,
born of his Spirit, washed in his blood.*

Refrain:

*This is my story, this is my song,
praising my Savior all the day long.
This is my story, this is my song,
praising my Savior all the day long.*

*Perfect communion, perfect delight,
visions of rapture now burst on my sight.
Angels descending bring from above
echoes of mercy, whispers of love.*

Refrain

*Perfect submission, all is at rest.
I in my Savior am happy and bless'd,
watching and waiting, looking above,
filled with his goodness, lost in his love.*

Refrain

***Charge**

Pastor Kae Merold

Go out into the world in peace. Live holy and joyful lives, in the spirit of the crucified and risen Savior. Thanks be to God.

***Blessing**

Pastor Christina Piper

Today we have celebrated with thanksgiving the life and work of the faith community of Groveport Presbyterian Church. It has provided comfort, refuge, and challenges for God's people. It has served for generations the faithful people of the community. Well Done Good and Faithful Servants. May the God of hope fill you with all joy and peace in believing, so that by the power of the Holy Spirit you may abound in hope. Alleluia! Amen.

***Postlude**

**Congregation, rise either on your feet or in your heart.*

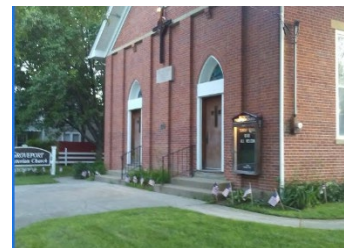
Worship is over, now your service begins.

Participants in today's service:

Pastor Judith Baker, Certified Ruling Elder, Groveport Presbyterian
Adam Christopher, Music Director, Groveport Presbyterian
Margaret Ann Cottrill, Elder and Clerk of Session Groveport Presbyterian
Yvonne Gustafson, Elder, Worthington Presbyterian
Rev. Brian Harroff, Royster Presbyterian, Norfolk, VA
Rev. Dr. Jeannie Harsh, Executive Presbyter, Presbytery of Scioto Valley
Pastor Kae Merold, Certified Ruling Elder and Moderator of Presbytery of Scioto Valley
Pastor Christina Piper, Certified Ruling Elder and Pastor of Groveport Presbyterian

Presbytery of Scioto Valley Administrative Commission

William Acklin, Elder, Granville First Presbyterian
Rev. Jon Carlisle, Retired, Member of Presbytery
Margaret Ann Cottrill, Elder and Clerk of Session, Groveport Presbyterian
Yvonne Gustafson, Elder, Worthington Presbyterian
Rev. Phyllis Heffner, Retired, Member of Presbytery
William Lucas, Elder, Glen Echo Presbyterian
Rev. Patricia Moats, Member of Presbytery



From the Groveport Presbyterian Church Administrative Commission

July 12, 2021

Dear Friends,

We give thanks to God for the mission and service by the many members of Groveport Presbyterian Church throughout your 168-year history. We want to thank Pastor Chris Piper and Margaret Ann Cottrill for putting together “A Celebration of Life of Groveport Presbyterian Church” for worship on Sunday afternoon.

We can only partly understand the many emotions that have been going through your hearts and minds in the past several months since your Session’s decision to request the Presbytery of Scioto Valley to dissolve your congregation.

Our Commission will be available to any of the Groveport members who have questions or concerns in the months to come. Feel free to call or email any of us. Patti Moats was also a member of the commission until her new work in another presbytery.

In the meantime, since Pastor Chris is no longer your pastor, and as your lives move forward, we want to be sure you have pastoral care available for any emergencies that may arise.

The following three pastors are willing to be contacted, and if available, will help in any way they can. This could include a hospital visit or a counseling situation or a funeral.

Judy Baker, Commissioned Pastor, jbaker54@columbus.rr.com, 614-354-8519

Rev. Phyllis Heffner, Retired, member of Presbytery, 614-451-2520, pughugger46@gmail.com

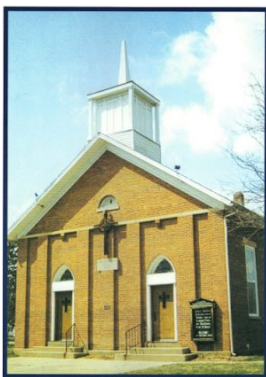
Rev. Jon Carlisle, Retired, member of Presbytery, highpocketsjtc@yahoo.com, 740-502-3301

In the meantime, know that you are in our prayers for comfort and courage in the coming days.

Blessings, in Christ,

Rev. Jon Carlisle, Co-moderator; Rev. Phyllis Heffner;
Yvonne Gustafson, ygustafson3@gmail.com; 614-595-1069;
Bill Lucas, lucasb766@aol.com, 614-557-8624;
Bill Acklin, wacklin@windstream.net, 740-344-1502;
Margaret Ann Cottrill, mac1947@sbcglobal.net, 614-599-2610

Groveport Presbyterian Church Administrative Commission



Administrative Commission - Groveport Presbyterian Church - Established 1853
Presbytery of Scioto Valley

October XX, 2021

Dear Members of Groveport Presbyterian Church,

What will you carry to your next church?

- Your belief in a church's mission support of projects like the Greater Groveport Food pantry and the Groveport Madison Human Needs...
- Your life-long learning from Bible study, women's groups and too many sermons to even count...
- Your joy-filled memories of church dinners, Family Nights and fellowship coffee hours...
- Your firm conviction that God has a plan for each person's life and each congregation's mission...

What will you receive from your next church?

- Joyful and sustaining hours of worship with prayer, music, hymns, Scriptures and announcements of ways to help the mission of that church...
- Prayer for you when you are recovering or have special needs...
- Pastoral care if you are in the hospital, in need of counseling, home visits or other support...
- New friends, brothers and sisters in Christ who, like you, became disciples of Christ promising to participate in the life and worship of a particular church...

You will think of other experiences you will carry to your next church. You will have your own particular needs to have met.

The Presbytery of Scioto Valley is ready to issue you a Letter of Transfer to another Presbyterian, Methodist or other church. Contact Presbytery Stated Clerk Rev. Bill Gause by Email (statedclerk@psvonline.org) or call (614-847-0565).

Another congregation needs what you have to offer. Please let your love for Jesus continue to grow in a new church.

Blessings and the peace of Christ be with you,
Elder Bill Acklin, Rev. Jon Carlisle, Elder Margaret Ann Cottrill, Elder Yvonne Gustafson, Rev. Phyllis Heffner, and Elder Bill Lucas, members of the Groveport Administrative Commission

Commission For Presbytery Operations

Report to Presbytery – November 16, 2021

OPERATIONS UPDATES

1. OFFICE OPERATIONS - The Presbytery offices are continuing to operate on normal (pre-pandemic) hours and are open Monday through Thursday from 9:00am to 4:00pm.

The Presbytery has been generally following the same COVID precautions as Overbrook Presbyterian (our host church) and encourages all visitors to the PSV offices to use our dedicated entrance on the north side of the building (this would be the back side of the building as you approach from the front parking lot).

At this time, CPO has opted to continue holding Zoom meetings in lieu of returning to in-person meetings. In-person meetings in the PSV offices are permitted but we encourage all other committees and commissions to exercise restraint in returning to in-person meetings in the PSV offices.

2. NEW SIDEWALK for PSV OFFICES - PSV agreed to participate with Overbrook Presbyterian on the construction of a new sidewalk along the north side of the Overbrook property. This sidewalk is now complete and allows direct access to the Presbytery's dedicated entrance on the north side of the building. The Presbytery's share of the project was \$4,000. We urge all visitors to the Presbytery offices to use our dedicated entrance on the north side of the building

ANNUAL AUDIT

As previously reported, HW&Co completed their annual audit of the Presbytery and found no deficiencies. Many thanks to John Wyckoff (our Financial Assistant) and Bob Patterson (PSV Treasurer) for working with the auditors to complete this annual project.

Electronic copies of the audit are available if anyone wishes to review the audit report. Please contact either Dagmar in the PSV offices (dagmar@psvonline.org) or Jim Hines (jhines1116@gmail.com) if you'd like an electronic copy of the audit.

PROPERTY UPDATES

This is truly a "good news/bad news report". The "bad news" is that we continue to mourn the loss of churches and congregations. The "good" news (if you can find any good news in the loss of a church) is that we have deposited \$648,986 into the Church Development Fund from the sale of these closed churches.

1. Sale of the former Reynoldsburg First Presbyterian Church
 - The sale of this property closed in April 2021 and,
 - The net proceeds to the Presbytery were **\$232,122.50**.
 - Proceeds from the sale were credited to Church Development.
2. Sale of former Homer Presbyterian Church
 - The sale of this property closed in June 2021 and,

- The net proceeds to the Presbytery were **\$63,840.26**.
- Proceeds from the sale were credited to Church Development.
- 3. Sale of Concord (Home Road) property
 - This sale of this property closed in August 2021.
 - The sale had **no material impact** on the Presbytery as the property was titled in the - Presbytery's name only but was really owned by the Concord congregation.
- 4. Sale of the Kingston-Wisler property
 - The sale of this property closed on September 14, 2021
 - The net proceeds to the Presbytery were **\$31,883.75**
 - Proceeds from the sale were credited to Church Development
- 5. Sale of the former Groveport Presbyterian Church
 - The sale of this property closed on September 24, 2021
 - The net proceeds to the Presbytery were **\$321,140.00**
 - Proceeds from the sale were credited to Church Development.

NET PROCEEDS to the PRESBYTERY for 2021 = \$648,986.51

2022 PRESBYTERY BUDGET AND PER CAPITA (SECOND READING)

Attached are the following:

1. Budget Narrative
2. Budget Spreadsheet (SUMMARY)
3. Budget Spreadsheet (DETAIL)

FINANCIAL OPERATING POLICY (FIRST READING)

1. This policy is being updated at the recommendation of HW&Co., the Presbytery's outside auditors
2. This is an update of an existing policy
 - a. Originally approved by Presbytery September 16, 2008
 - b. Revisions approved by Presbytery February 18, 2014
3. This update clarifies some inconsistencies in the policy; updates the language and terminology (CPO vs Board of Trustees; etc.
4. The update does not include any substantive changes or revisions to the original policy.

INVESTMENT POLICY (FIRST READING)

1. This policy is also being updated at the recommendation of HW&Co., the Presbytery's outside auditors
2. The attached policy APPEARS to have been approved by the Presbytery but we cannot document when it was approved.
3. It is being submitted for official approval by the Presbytery

Presbytery of Scioto Valley

Commission for Presbytery Operations 2022 Budget and Per Capita Proposal

SECOND READING

09/09/21

1

2022 PSV Budget SECOND READING Summary and Highlights

CPO is proposing the 2022 PSV budget as follows:

○ Net revenue (after GA and Synod per capita)	\$341,850
○ Less: Commission Activities	\$ 71,600
○ Less: Operations— Salaries	\$238,154
○ Less: Operations— Administrative	\$100,170
○ <u>Plus: Miscellaneous Income</u>	<u>\$ 16,178 (+\$15,478)</u>
○ Deficit (more on that in a minute)	<u>\$ 51,896 (-\$15,478)</u>

A complete copy of the budget (summary and detail) is included in your meeting package

09/09/21

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Changes since First Reading in September

- Since the First Reading of the 2022 Proposed Budget at the September Presbytery Meeting:
 - The projected deficit has been reduced by \$15,478 from \$67,374 to \$51,896
- This was accomplished by transferring a portion of the income from our Operating Reserve to the Operating Fund
- Bob Patterson, Treasurer, consulted with our representative at New Covenant Trust and confirmed that this transfer will NOT dip into the principal balance of the Operating Reserve.

09/09/21

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Per capita

- The 2022 Budget includes an increase in per capita of \$2.25.
- The new per capita rate will be \$40.00
- Based on our current membership (13,884), each dollar of per capita should represent \$13,884 of projected income
- However, since PSV typically receives only 75% (approx.) of allocated per capita, this means each dollar of per capita effectively represents only \$10,413 in actual revenue

09/09/21

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Uncollected Per capita

- Uncollected per capita for 2020 was \$146,008
- Our actual deficit for 2020 was \$ 10,822
- Two churches alone accounted for over \$86,000 in uncollected per capita during 2020
- If we had collected 100% of per capita in 2020, we would have had a budget surplus and could have REDUCED per capita.
- For 2021, we are projecting a budget deficit of (\$51,896)
- Uncollected per capita is projected to be in excess of \$150,000
- Again, *if all paid their share*, we would have a surplus \$ 98,104

09/09/21

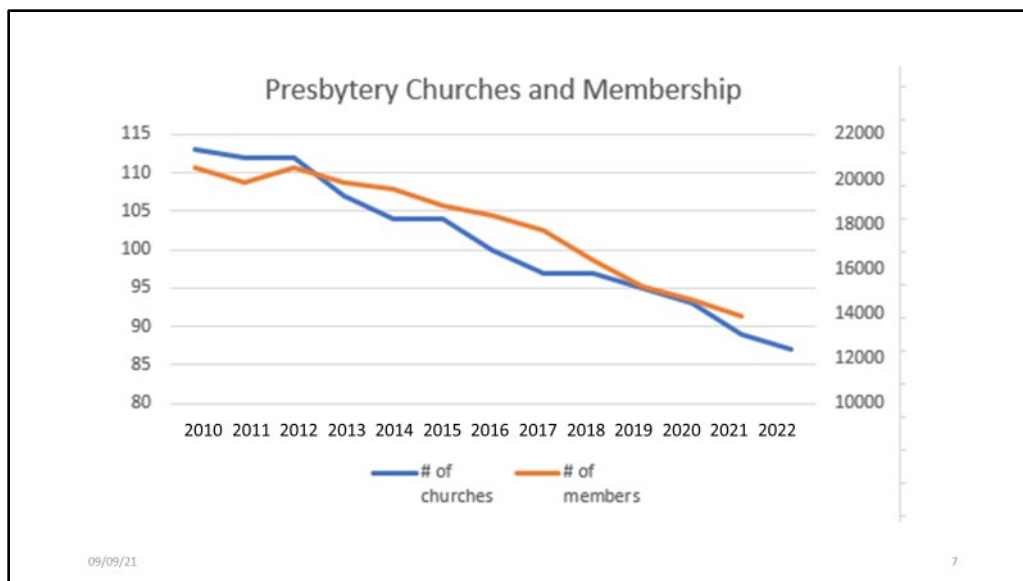
5

Per capita to GA and Synod

- PSV's per capita allocation to the GA and Synod for 2022 is \$165,350
 - GA - \$121,410
 - Synod - \$ 43,940
- PSV pays our full share of per capita to the GA and Synod – ***even if we do not collect this per capita from our member churches.***
- Per capita **to be paid to the GA and Synod (but not collected by PSV)** is approximately in **\$41,338** in the 2022 budget:
 - The GA share is projected at \$30,353
 - The Synod share is projected at \$10,985

09/09/21

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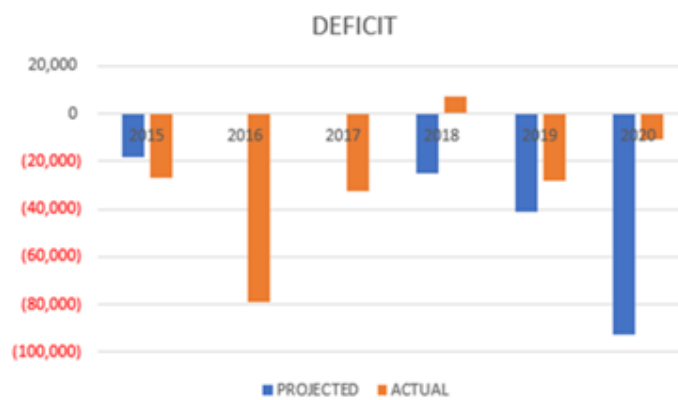
PSV Membership HISTORIC

year	PSV MEMBERSHIP		CHANGE in MEMBERSHIP		
	# of churches	# of members	# of churches	# of members	% of members
2010	113	20,522	n/a	n/a	n/a
2011	112	19,865	(1)	(657)	-3.2%
2012	112	20,522	0	657	3.3%
2013	107	19,865	(5)	(657)	-3.2%
2014	104	19,566	(3)	(299)	-1.5%
2015	104	18,806	0	(760)	-3.9%
2016	100	18,390	(4)	(416)	-2.2%
2017	97	17,701	(3)	(689)	-3.7%
2018	97	16,359	0	(1,342)	-7.6%
2019	95	15,215	(2)	(1,144)	-7.0%
2020	93	14,635	(2)	(580)	-3.8%
2021	89	13,884	(4)	(751)	-5.1%
2022	87	tbd	(2)		
ANNUALIZED	TOTAL		(24)	(6,638)	-3.5%

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Budget Deficits – Projected vs Actual



Budget Deficits HISTORIC

	projected deficit	actual deficit	Year-End Results better (+) or worse (-) than projected	Deficit on a 3 year running average
12/31/20	(92,349)	(10,822)	81,527	(3,607)
12/31/19	(40,956)	(27,992)	12,964	(9,331)
12/31/18	(24,978)	7,111	32,089	2,370
12/31/17	0	(32,534)	(32,534)	(10,845)
12/31/16	0	(79,086)	(79,086)	
12/31/15	(18,451)	(26,992)	(8,541)	
Actual cumulative deficit for the 3 year period 2015-17				\$138,612
Actual cumulative deficit for the 3 year period 2018-20				\$31,703
Budget deficit over the past 3 years is much improved over the 3 previous years				\$106,909

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Per Capita HISTORIC

year	PER CAPITA				CHANGE		INFLATION RATE
	PSV	SYNOD	GA	TOTAL	\$\$	%	
2010	24.09	3.18	6.15	33.42	n/a	n/a	1.64%
2011	24.09	3.25	6.50	33.84	0.42	1.26%	3.14%
2012	23.00	3.25	6.63	32.88	(0.96)	-2.84%	2.07%
2013	20.95	3.25	6.87	31.07	(1.81)	-5.50%	1.47%
2014	21.48	3.25	7.02	31.75	0.68	2.19%	1.62%
2015	20.68	3.25	7.07	31.00	(0.75)	-2.36%	0.12%
2016	21.63	3.25	7.12	32.00	1.00	3.23%	1.26%
2017	22.00	3.25	7.50	32.75	0.75	2.34%	2.14%
2018	22.02	3.25	7.73	33.00	0.25	0.76%	2.44%
2019	24.77	3.25	8.95	36.97	3.97	12.03%	1.81%
2020	25.55	3.25	8.95	37.75	0.78	2.11%	0.62%
2021	25.55	3.25	8.95	37.75	0.00	0.00%	2.24%
2022	27.80	3.25	8.95	40.00	2.25	5.96%	2.40%
ANNUALIZED						1.20%	1.91%

09/09/21

Budget – by Category or Commission

CATEGORY/COMMISSION				
	2021	2022	Variance 2021 to 2022	% of Budget
Per capita - GA	93,509	121,410	27,901	21.1%
Per capita - Synod	33,842	43,940	10,098	7.6%
Nature and Outreach	17,500	25,000	7,500	4.3%
Congregational Life	15,100	19,600	4,500	3.4%
Church Professionals	31,300	27,000	(4,300)	4.7%
Operations - Salaries	224,873	238,154	13,281	41.4%
Operations - Administrative	106,851	100,170	(6,681)	17.4%
	522,975	575,274	52,299	100.0%

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November 16, 2021

Budget and Per Capita Narrative
2022 Budget for the Presbytery of Scioto Valley
Submitted by the Commission for Presbytery Operations

The Presbytery budget is our tool for planning fiscal support of our programs across the full spectrum of the Presbytery. It represents our values and how we want to implement them within the Presbytery. Bob Patterson, PSV Treasurer, and the CPO have worked with each of the Commissions and the Coordinating Team to prepare the 2022 budget. The following is information that we hope will be helpful in understanding our current budget situation.

Significant factors impacting the Presbytery budget at this time are:

1. A continuing loss of membership within the Presbytery,
2. Need to control (limit) the deficit spending of previous years.

Underlying Considerations:

Primary source of income for the Presbytery is:

- Per Capita is contributed on a per member, ***voluntary basis from the churches***. While not mandatory, we feel that churches have a ***moral obligation to pay per capita***.
- The Presbytery historically has overall received about 75% of the total amount allotted. More about Per capita is available online at <https://psvonline.org>.
- **Per capita per person proposed for 2022 is \$40.00, an increase of \$2.25 from our current allocation of \$37.75 (which was unchanged from 2020-2021).** This breaks out as:
 - \$27.80 -- Presbytery;
 - \$8.95 -- General Assembly; and
 - \$3.25 -- Synod.
 - *The GA and Synod's per capita allocations are unchanged from 2021.*
- **The Presbytery maintains an Operating Reserve (invested with New Covenant Trust) of just over \$400,000. The Treasurer and CPO recommend transferring a portion of the income generated by the operating reserve into the 2022 budget as additional income.**
 - **We are recommending the transfer of \$15,478**
 - **This transfer WILL NOT decrease the principal amount of the Operating Reserve.**
- *General Mission Contributions from the Churches.* Unless designated by the church, this is allocated 67% to PSV, 32% to General Assembly, 1% to Synod.
- *Events and Activities Income* is income from registration fees and other sales in the Presbytery
- *Transfers from Designated and Restricted funds* The Presbytery has 17 Designated or Restricted funds used to support the budget. The Presbytery has no endowed funds.

The following table is a breakdown of expenditures projected for the 2021 Budget with and without the new Ministry Initiative Program (MIP).

<u>CATEGORY/COMMISSION</u>	<u>2021</u>	<u>2022</u>	<u>Variance 2021 to 2022</u>	<u>% Of Budget</u>
Per capita - GA	93,509	121,410	27,901	21.1%
Per capita - Synod	33,842	43,940	10,098	7.6%
Nurture and Outreach	17,500	25,000	7,500	4.3%
Congregational Life	15,100	19,600	4,500	3.4%
Church Professionals	31,300	27,000	(4,300)	4.7%
Operations - Salaries	224,873	238,154	13,281	41.4%
Operations - Administrative	106,851	100,170	(6,681)	17.4%
	522,975	575,274	52,299	100.0%

Primary Changes Impacting the 2022 Per capita proposed

- *Decreasing Contributions to General Mission* through Presbytery. We have seen a significant decrease in General Mission giving to the Presbytery. This is resulting in an increased deficit that is expected to continue in 2022.
- *Decreasing number of members* in the Presbytery. Membership in our churches has decreased from 20,512 in 2012 to 13,884 in 2021, with recent years being at an accelerated rate.
- *Lack of full Per capita participation* in the Presbytery. Per capita contribution across the Presbytery is approximately 75%. Despite efforts of the Commission for Presbytery Operations to better communicate per capita information to all and work directly with selected churches, the rate has stayed relatively constant. **For 2020, the rate was 74%.**

At our current contribution rate (~75%) and Presbytery membership (13,844); \$1.00 in per capita generates approximately \$10,383 in income to the Presbytery.

Values Projected in the Budget

Programs of the Presbytery have been carefully reviewed by each Commission and are of value to our connectional body.

Per capita to GA and Synod:

Several years ago, the Presbytery, as a body, made the decision to pay our full share of GA and Synod per capita independent of what was contributed by the churches.

- This means that the Presbytery is bearing the full burden for non-contributing churches.
 - The amounts budgeted to be **paid to the GA and Synod in 2022 are \$165,350**
 - The GA share is \$121,410
 - The Synod share is \$43,940
 - The total per capita paid to the GA and Synod (**but not collected by PSV**) is estimated at approximately in **\$41,338** in the 2022 budget:
 - The GA share is projected at \$30,353
 - The Synod share is projected at \$10,985

Funding for the new Mission Initiative Program (MIP)

The goal of the Mission Initiative Program (MIP) is revitalization of existing and growth of new programs and congregations. When this program was originally approved in 2018, it was decided to fully fund the program from Church Development Funds (not per capita or general mission). The intent (in 2018) was to fund the MIP at \$50,000 per year for five years.

- The original five-year allocation of \$250,000, if fully expended, would have equaled approximately 12.5% of the dollars available in the Church Development Fund.
 - To date, only \$40,000 of the \$250,000 allocated has been spent.
- The proposed 2022 budget assumes approval of the modified (revised) Ministry Initiatives Program Charter document and extends the funding of the MIP at the original amount of \$50,000 per year for another five (5) years beginning in 2022.

Desire is to have a balanced budget

It remains CPO's desire is to have a balanced budget without further depleting reserves or restricted and/or designated funds. We do recognize, however, that this goal is not fully realistic and therefore are presenting a budget that attempts to minimize the level of deficit spending. **Our current reserve balance is approximately \$333,763.00.**

Desire to fairly compensate personnel

In consideration of the recent spike in inflation and to fairly compensate staff, the budget for staff salaries provides for merit and external equity for the presbytery staff. The budget provides a 2% increase for staff plus an additional 1% for merit for continuing members of the staff. Additionally, in recognition of a recent salary survey published by the Synod of the Covenant--Executive and General Presbyters Salary Survey, the budget provides an equity adjustment for the Executive Presbyter moving her salary to be more in line with the salaries of higher paid EP's who are serving smaller presbyteries in our Synod and with less time in the position. ***The end result is an overall increase of 2.83% for staff salaries and benefits from 2021.***

Presbytery of Scioto Valley - Columbus OH

2022 Annual Budget

Per Capita based on 2020 membership of 13,520
 Percent paying Per Capita 75%

Account #	Account Name	Per Capita	2021	-----2022-----	
			Budget	No Increase	\$2.25 Increase
			\$37.75	\$37.75	\$40.00
OPERATIONS					
Receipts					
4.1.0005	Basic Mission - Presbytery		\$ 100,000	100,000	100,000
4.1.0007	Basic Mission - Directed Giving		-		
4.1.0010	Per Capita - Presbytery		265,740	258,773	281,588
4.1.0011	Per Capita - GA		93,509	91,057	91,057
4.1.0012	Per Capita - Synod		33,842	32,955	32,955
4.1.0014	Recaptured Separated Church Per Capita		-		
4.1.0015	Basic Mission - Presby. Women		2,000	1,600	1,600
Total Gross Receipts			495,091	484,385	507,200
Assigned Receipts					
5.1.6009	GA Per Capita (at 100%)		124,678	121,410	121,410
5.1.6011	Synod Per Capita (at 100%)		33,842	43,940	43,940
Total Assigned Receipts			158,520	165,350	165,350
Net Receipts			\$ 336,571	\$ 319,035	\$ 341,850
Commission Activity					
Nurture and Outreach					
Receipts					
4.1.0043	Nurture and Outreach Event Fees		-	1,000	1,000
4.1.0044	PIE Event Income		1,500	1,500	1,500
4.1.0045	Youth Winter Retreat Income		12,600	14,000	14,000
4.1.0046	Youth Fall Rally Income		500	500	500
4.1.0047	Spring Fest Income		-	-	-
4.1.0048	Older Adult Ministry Income		-	1,500	1,500
4.1.0050	Montreat Youth Retreat		-	-	-
4.1.0051	Campus Ministry Income		-	-	-
4.1.0052	Youth Triennium Income-Operating		-	39,262	39,262
4.1.0060	Mission Work Trip Income		5,500	8,000	8,000
4.1.0062	Print & Media Resources Inc		6,000	5,000	5,000
4.9.0044	PIE Event Transfers		500	-	-
4.9.0045	Youth Winter Retreat Transfers		3,400	-	-
4.9.0046	Youth Fall Rally Transfers		500	-	-
4.9.0048	Older Adult Ministry Transfers		-	-	-
4.9.0051	Campus Ministry Transfers		10,000	10,000	10,000
4.9.0052	Youth Triennium Fund Transfers		-	-	-
4.9.0060	Cong Endorsed Mission Fund Transfer		-	0	-
4.9.0062	Print & Media Resources Transfers		-	-	-
Total Receipts			40,500	80,762	80,762
Expenses					
5.1.1002	Pres Sponsored Mission Trip		-	-	-
5.1.1004	Session Endorsed Mission Grant		8,000	8,000	8,000
5.1.1006	Global Mission Projects		500	750	750
5.1.2005	CN Events/Resources		1,000	1,000	1,000
5.1.2006	Springfest Event		-	-	-
5.1.2007	PIE Event Expense		2,000	1,500	1,500
5.1.2008	Youth Winter Retreats		16,000	14,000	14,000
5.1.2009	Youth Fall Rally		500	500	500
5.1.2010	Older Adult Events Expense		1,500	1,500	1,500

Presbytery of Scioto Valley - Columbus OH

2022 Annual Budget

Per Capita based on 2020 membership of 13,520
Percent paying Per Capita 75%

Account #	Account Name	2021	2022	
		Budget	No Increase	\$2.25 Increase
5.1.2011	Mission Work Trip Expenses	5,000	8,000	8,000
5.1.2012	Montreat Youth Conference	-	-	-
5.1.2020	Older Adult Ministry	-	-	-
5.1.1500	CNO Meeting Exp	500	250	250
5.1.2202	Youth Triennium Accrual Exp	3,000	49,262	49,262
5.1.3015	Print & Media Resources Exp	6,000	6,000	6,000
5.1.3020	RC Operating Expenses	-	-	-
5.1.4005	Campus Ministry	2,000	2,000	2,000
5.1.4006	Higher Education	10,000	10,000	10,000
5.1.3500	New Growth and Development	2,000	3,000	3,000
Total Expenses		58,000	105,762	105,762
Net Nurture and Outreach		(17,500)	(25,000)	(25,000)
Congregational Life				
Receipts				
4.1.0049	New Beginnings Income	-	-	-
4.1.0056	PCUSA New Worshipping Comm. Grant	-	-	-
4.9.0049	New Beginnings Transfers	-	-	-
4.9.0056	Ministry Initiative Transfers	8,000	8,000	8,000
4.9.0057	New Church Development Transfers	-	-	-
4.9.0058	Church Development Transfers	42,000	42,000	42,000
Total Receipts		50,000	50,000	50,000
Expenses				
5.1.4200	CCL Committee/Visitation Expenses	1,500	3,600	3,600
5.1.4700	New Beginnings	-	-	-
5.1.4702	Demographic Studies	5,000	5,000	5,000
5.1.4704	Special Transition Support/Consultants	-	0	-
5.1.4300	Relationship Development	-	-	-
5.1.4500	New Worshipping Communities	-	-	-
5.1.4501	Bethany	-	-	-
5.1.4520	Other churches	42,000	42,000	42,000
5.1.4530	Redevelopment	-	-	-
5.1.4900	MAST/Consultants	-	0	-
5.1.4902	Training/Workshops	-	2,400	2,400
5.1.4904	Congregational Support	8,000	8,000	8,000
5.1.4940	Ministry Initiative Expense	600	600	600
5.1.4950	Ministry Initiative Grants	8,000	8,000	8,000
Total Expenses		65,100	69,600	69,600
Net Congregational Life		(15,100)	(19,600)	(19,600)
Church Professionals				
Receipts				
4.1.0042	Church Professionals Event Fees	8,000	8,000	8,000
4.1.0053	Healthy Boundaries Event Fees	400	200	200
4.1.0054	CRE Training Fees	-	-	-
4.1.0055	Fund Transfers In	-	-	-
Total Receipts		8,400	8,200	8,200
Expenses				
5.1.5002	Church Professionals Meeting	900	900	900
5.1.5202	Inquirer/Candidates	3,000	3,000	3,000
5.1.5204	Commissioned Ruling Elders	2,000	2,000	2,000

Presbytery of Scioto Valley - Columbus OH
2022 Annual Budget

Per Capita based on 2020 membership of 13,520
 Percent paying Per Capita 75%

Account #	Account Name	2021	-----2022-----	
		Budget	No Increase	\$2.25 Increase
5.1.5402	Committee on Ministry Workshop	-	-	-
5.1.5404	Church Professionals Retreat	15,800	15,800	15,800
5.1.5602	COM - Background Checks	2,000	2,000	2,000
5.1.5604	Pastors Programming	1,500	1,500	1,500
5.1.5802	Health Boundaries Training	5,000	500	500
5.1.5804	Bereavement Exp	500	500	500
5.1.5806	Pastoral Support	9,000	9,000	9,000
	Total Expenses	39,700	35,200	35,200
	Net Church Professionals	(31,300)	(27,000)	(27,000)
	Net Commission Activities	(63,900)	(71,600)	(71,600)
	Total Net Receipts	\$ 272,671	\$ 247,435	\$ 270,250
	Presbytery Operating Expenses			
5.1.7701	Salary - Exec Presbyter	44,468	50,000	50,000
5.1.7702	Salary - Stated Clerk	10,120	16,320	16,320
5.1.7703	Salary - Administrative Asst	46,658	47,591	47,591
5.1.7704	Salary - Financial Asst	18,780	19,343	19,343
5.1.7705	Salary - Treasurer	3,000	3,060	3,060
5.1.7706	Deferred Compensation	-	-	-
5.1.7707	Housing - Exec Presbyter	40,000	40,000	40,000
5.1.7708	Housing - Stated Clerk	-	-	-
5.1.7709	Salary Contingency	-	2,125	2,125
	Total Staff Salaries	163,026	178,439	178,439
5.1.7711	BOP - Exec Presbyter	21,752	22,432	22,432
5.1.7712	BOP - Stated Clerk	-	-	-
5.1.7713	BOP - Administrative Asst	17,972	15,645	15,645
5.1.7714	BOP - Financial Assistant	-	-	-
5.1.7715	Med. Reimb. - Exec Presbyter	1,689	1,800	1,800
5.1.7716	Med. Reimb. - Stated Clerk	-	-	-
5.1.7717	Med. Reimb. Administrative Asst	951	952	952
5.1.7718	Med. Reimb.- Financial Assistant	-	-	-
	Total Employee Benefits	42,364	40,829	40,829
5.1.7720	Staff Services Contingency	4,258	2,200	2,200
5.1.7721	Payroll Processing Expense	2,100	2,500	2,500
5.1.7722	FICA Expense	6,168	6,766	6,766
5.1.7724	SECA	6,462	6,885	6,885
5.1.7729	BWC Insurance Expense	495	535	535
	Total Payroll Costs	19,483	18,886	18,886
	Total Salaries, Benefits & Taxes	224,873	238,154	238,154
5.1.7732	Travel - Stated Clerk	2,700	2,700	2,700
5.1.7733	Travel - Treasurer	1,800	1,800	1,800
5.1.7734	Travel - Exec Presbyter	10,800	10,800	10,800
5.1.7736	Travel - PYO Staff	450	450	450
5.1.7742	Cont Ed. - Staff Training	450	450	450
5.1.7744	Cont Ed. - Exec Presbyter	1,800	1,800	1,800
5.1.7746	Cont Ed. - Stated Clerk	720	720	720
5.1.7748	Cont Ed. - Treasurer	450	450	450
5.1.6001	Moderator Meeting Expenses	1,500	2,500	2,500
5.1.6002	Bills & Overtures Meeting Exp	-	-	-
5.1.6003	Representation Committee Mtg	-	-	-

Presbytery of Scioto Valley - Columbus OH
2022 Annual Budget

Per Capita based on 2020 membership of 13,520
Percent paying Per Capita 75%

Account #	Account Name	2021	-----2022-----	
		Budget	No Increase	\$2.25 Increase
5.1.6004	Judicial Process Mtg Exp	-	-	-
5.1.6005	Administrative Commissions Exp	200	500	500
5.1.6006	Nominating Mtg Exp	200	100	100
5.1.6007	GA Travel	2,000	2,000	2,000
5.1.6008	Presbytery Meeting Expenses	1,500	1,500	1,500
5.1.6010	CT Meeting Expense	500	200	200
5.1.6012	Leadership Meeting Expense	-	-	-
5.1.7804	Rent	30,000	30,000	30,000
5.1.7806	Presbytery Insurance	4,000	4,000	4,000
5.1.7808	Website Management	2,000	1,500	1,500
5.1.7810	Equipment Purchases	-	1,500	1,500
5.1.7812	Computer Support	2,000	2,500	2,500
5.1.7814	Copier Maint.	3,500	3,500	3,500
5.1.7815	Dues and Subscriptions	1,000	1,500	1,500
5.1.7816	Miscellaneous	1,000	1,000	1,000
5.1.7818	Office Supplies	3,000	4,000	4,000
5.1.7820	Phone	5,000	4,500	4,500
5.1.7822	Postage	1,200	1,200	1,200
5.1.7824	Presbytery Depreciation	1,800	2,200	2,200
5.1.7825	Amortization Exp	500	1,300	1,300
5.1.7826	Profit/Loss on Asset	-	-	-
5.1.8004	Audit	12,000	12,000	12,000
5.1.8005	Legal Expenses	1,000	500	500
5.1.8006	CPO Meeting	500	1,000	1,000
5.1.8502	Presbytery Newsletter	2,000	2,000	2,000
5.1.9005	Presbytery Staff Search	-	-	-
5.1.9010	Office Relocation Expense	-	-	-
5.1.0150	Trfr to GA 2022 (uncol synod per capita)	11,281	-	-
	Total Operations Admin	106,851	100,170	100,170
	Total Expenses	331,724	338,324	338,324
		(59,053)	(90,889)	(68,074)
Miscellaneous Income (Expense)				
4.1.0100	Transfers from GA2022 Fund	-	-	-
5.1.0102	GA 2022 Pre-COLA Travel	-	-	-
5.1.0104	GA 2022 Promotion	-	-	-
5.1.0110	GA 2022 Other	-	-	-
4.1.0025	Church Development Investment Alloc	-	-	-
4.1.0027	Interest Revenue - Checking	800	700	700
4.1.0030	Operating A/R Interest Revenue	-	-	-
4.1.0035	Misc Revenue	-	-	-
4.1.0037	Rental Income	-	-	-
4.1.0039	Donated Exp Revenue	-	-	-
4.1.0098	Net Cash to Accrual Income	-	-	-
4.1.0099	Transfers from Reserves	-	-	-
4.9.0350	Transfers from Investment Fund	-	15,478	15,478
	Total Miscellaneous Income	800	16,178	16,178
	Operating Surplus (Deficit)	\$ (58,253)	\$ (74,711)	\$ (51,896)

Presbytery of Scioto Valley - Columbus OH**2022 Annual Budget**

Per Capita based on 2020 membership of 13,520
 Percent paying Per Capita 75%

Account #	Account Name	2021	-----2022-----	
		Budget	No Increase	\$2.25 Increase



Presbytery of Scioto Valley - Columbus OH
2022 Annual Budget

Per Capita based on 2020 membership of 13,520
Percent paying Per Capita 75%

Account #	Account Name	2019	2020	2021	2022	
		Actual	Actual	Actual 6/30	No Increase \$37.75	\$2.25 Increase \$40.00
Per Capita						
OPERATIONS						
Receipts						
4.1.0005	Basic Mission - Presbytery	\$ 106,565	\$ 106,399	\$ 36,637	100,000	100,000
4.1.0007	Basic Mission - Directed Givin	-	-	-	-	-
4.1.0010	Per Capita - Presbytery	281,046	278,613	142,802	258,773	281,588
4.1.0011	Per Capita - GA	105,521	96,343	49,700	91,057	91,057
4.1.0012	Per Capita - Synod	38,330	34,985	18,048	32,955	32,955
4.1.0014	Recaptured Separated Church Per Capita	-	-	-	-	-
4.1.0015	Basic Mission - Presby. Women	2,158	1,500	1,256	1,600	1,600
Total Gross Receipts		533,621	517,840	248,443	484,385	507,200
Assigned Receipts						
5.1.6009	GA Per Capita (at 100% required)	132,264	134,348	49,700	121,410	121,410
5.1.6011	Synod Per Capita (at collected rate)	38,017	48,786	4,244	43,940	43,940
Total Assigned Receipts		170,281	183,134	53,944	165,350	165,350
Net Receipts		\$ 363,340	\$ 334,706	\$ 194,499	\$ 319,035	\$ 341,850
Commission Activity						
Nurture and Outreach						
Receipts		69,298	18,047	431	80,762	80,762
Expenses		94,501	37,035	2,893	105,762	105,762
Net Nurture and Outreach		(25,203)	(18,988)	(2,462)	(25,000)	(25,000)
Congregational Life						
Receipts		17,500	86,430	17,500	50,000	50,000
Expenses		22,794	96,796	23,539	69,600	69,600
Net Congregational Life		(5,294)	(10,366)	(6,039)	(19,600)	(19,600)
Church Professionals						
Receipts		8,000	1,060	275	8,200	8,200
Expenses		25,300	6,626	4,041	35,200	35,200
Net Church Professionals		(17,300)	(5,566)	(3,766)	(27,000)	(27,000)
Net Commission Activities		(47,797)	(34,920)	(12,267)	(71,600)	(71,600)
Total Net Receipts		\$ 315,543	\$ 299,786	\$ 182,232	\$ 247,435	\$ 270,250
Presbytery Operating Expenses						
Staff Salaries		184,604	166,908	83,636	178,439	178,439
Employee Benefits		56,386	58,846	21,668	40,829	40,829
Payroll Tax & Related Costs		16,976	15,503	8,655	18,886	18,886
Total Salaries, Benefits & Taxes		257,966	241,257	113,959	238,154	238,154
Total Operations Admin		87,563	70,789	31,135	100,170	100,170
Total Expenses		345,529	312,046	145,094	338,324	338,324
Net Surplus (Deficit) from Operations		(29,986)	(12,260)	37,138	(90,889)	(68,074)
Miscellaneous Income						
Total Miscellaneous Income		1,994	6,437	372	16,178	16,178
Operating Surplus (Deficit)		\$ (27,992)	\$ (5,822)	\$ 37,510	\$ (74,711)	\$ (51,896)

OPERATING AND FINANCIAL POLICY MANUAL OF THE PRESBYTERY OF SCIOTO VALLEY

Approved by Presbytery - September 16, 2008,

Revision Approved - February 18, 2014

2nd Revision Approved - TBD

[Responsibility of Commission for Presbytery Operations]

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A. Preface: Committee of Commission for Presbytery Operations (CPO) References

The following describes the four standing committees of the CPO. Members are appointed by the Chair of the Commission for Presbytery Operations in a number sufficient to accomplish the Committee's purpose. Membership is to be confirmed by the Commission for Presbytery Operations; the Committee Chairperson is appointed by the Chair of the Commission for Presbytery Operations. Membership may include persons who are not be current members of the CPO and others as designated.

1. **The Investment Advisory Committee** is a Committee of the Commission for Presbytery Operations (CPO) and consists of the Chair of the CPO, the Executive Presbyter, Presbytery Treasurer and at least two other members. Their goal shall be to maintain relative safety of principal while accepting reasonable risk consistent with achieving reasonable returns.
2. **The Property and Loans Committee** functions to assist Presbytery of Scioto Valley (PSV) churches and the Commission for Presbytery Operations in determining affordability, monitoring compliance with the Book of Order, and PSV policies. A further goal is to generally assist all involved to achieve the proposed project goals while it seeks to promote prudent stewardship of the resources of the church and the denomination. This Committee is a screening and advisory group to the CPO.
3. **The Budget and Fiscal Management Committee** interacts with the Presbytery through the Commission for Presbytery Operations. The following information provides additional information about the Committee and its guidelines for making sound decisions in the best interests of the Presbytery.
 - a. **Purpose:** The purpose of this Committee of the Commission for Presbytery Operations shall be to develop annual budgets and monitor the administration of the current year's Presbytery budget and to present, through the Treasurer, a report of finances to the Presbytery at each stated meeting. The Committee shall make appropriate recommendations to the CPO and the Coordinating Team concerning administration of the income and expenditures in the current year. If budget adjustments are necessary, the Committee shall negotiate adjustments with the CPO before recommendations are made.
 - b. **Membership:** Standing members (with votes) shall include the Treasurer, the Chair of CPO, and the Chair of the Coordinating Team. Ex-officio members of the Budget Committee are the Executive Presbyter and the Financial Assistant. There should also be at least one, preferably, two at-large members from the CPO on the Committee.
 - c. **Meetings:** The Committee shall ordinarily meet at least four (4) times a year, and additionally as needed to fulfill its responsibilities.
 - d. **Functions and Authority:** Specifically, the functions of the Committee shall be:
 - i. To assure that CPO members acting as trustees execute fiduciary responsibility.
 - ii. To oversee budget development and the ongoing budgetary situation of the Presbytery and its component parts during a fiscal year after the budget has been adopted and to recommend to Presbytery, through the CPO and Coordinating Team, such revision in the budget as the Committee feels necessary or desirable. Revisions may affect the totals of individual budget centers as well as the budget as a whole.
 - iii. To report the finances of the Presbytery at each meeting both of the CPO and Coordinating Team and to report, through the CPO, the finances at each stated meeting of the Presbytery.
 - iv. To provide for an annual audit.

- v. To assure adequacy of insurance coverage based on current replacement costs and to review all insurance policies at least annually.

4. **The Human Resources Committee** interacts with the Presbytery through the Commission for

Presbytery Operations. The Commission for Presbytery Operations appoints the Committee's members in a number sufficient to accomplish the Committee's purpose. The Chair of the Commission for Presbytery Operations shall appoint the Committee Chair. The following information provides additional information about the Committee and its guidelines for making sound decisions in the best interests of the Presbytery.

- a. **Purpose:** The purpose of this Committee of the Commission for Presbytery Operations shall be to provide support and guidance for the staff and officers of the presbytery and to develop and maintain appropriate personnel policies and procedures.
- b. **Membership:** The membership is to be appointed by the Commission for Presbytery Operations, in a number sufficient to accomplish the Committee's purpose. The Chair of the Commission for Presbytery Operations shall name the Chairperson.
- c. **Meetings:** The Committee shall ordinarily meet at least four (4) times a year, and additionally as needed to fulfill its responsibilities.
- d. **Functions and Authority:** Specifically, the functions of the Committee shall be:
 - i. Recommend to the Commission all staff positions called or employed, full-time or part-time.
 - ii. Recommend to the Commission all salary schedules including staff benefits for all presbytery positions.
 - iii. Develop and maintain all position descriptions and requirements to ensure they are current and represent the full and complete duties and responsibilities of the position.
 - iv. Develop and maintain the Presbytery Personnel Policies and Procedures Manual.
 - v. Conduct annual performance reviews of the Executive Staff and coordinate with the Executive Presbyter to ensure annual performance reviews of all staff are conducted annually.
 - vi. Issue appropriate letters of appointment or reappointment or employment contracts for the Executive Presbyter and coordinate with the Executive Presbyter to ensure that letters of appointment or reappointment are issued for all other staff members.
 - vii. Hear and resolve all cases where a disagreement of an evaluation may exist between the supervisor and the staff member.
 - viii. Review all formal grievances and make a determination of the compliant in accordance with the Presbytery of Scioto Valley Personnel Policies and Procedures.
 - ix. Review all disciplinary actions and make a determination in accordance with the Presbytery of Scioto Valley Personnel Policies and Procedures.
 - x. Render a final determination involving the immediate termination of a staff member, exempt or non-exempt, for cause, providing the staff member requests a hearing/appeal by the committee.
 - xi. Conduct salary surveys annually for Executive staff and Stated Clerk positions to better ensure that the presbytery's compensation is competitive, fair and reasonable in terms of budget considerations. (Survey other Ohio based presbyteries as well as the Consumer Price Index. Use the CPI for the staff positions.)
 - xii. Provide caring, support and advocacy based on an awareness of the needs and concerns of all staff members.
 - xiii. Possess a basic understanding of the benefits available to staff members through the Board of Pensions.

- xiv. Coordinate with the Executive Presbyter to ensure compliance with all AA/EEO guidelines and other applicable regulations and laws related to personnel actions.

B. Guidelines for Decision Formation

The following are overlying principles that should guide us in our decision formation.

It is the Policy of the Presbytery to be a responsible corporate citizen. The Presbytery shall pay its lawful debts in a timely manner so as to minimize the Presbytery's cost of operation and to achieve the maximum effectiveness of its resources. Commission actions shall be taken under the broad concepts of stewardship and fiduciary responsibility. All actions shall be motivated by the principles of fairness and equity.

Principle of Stewardship – Resources shall be used wisely and for the growth of the whole Church and consistent with the stated mission of the Presbytery.

Principle of Fiduciary Responsibility – The Presbytery's funds shall be expended wisely and in a prudent way. In the event income does not meet expenditures, the Budget and Fiscal Management Committee of CPO shall recommend fair and equitable methods to minimize expenses for the good of the Presbytery as a whole and to ensure its extended welfare.

Principle of Fairness and Equity – The Budget and Fiscal Management Committee shall undertake its duties with the overriding principle that all churches in the Presbytery, all Presbytery commissions and their programs and goals, as well as all individual Presbytery members, shall be given equal consideration in the administration of Presbytery funds.

C. Operating Procedures

1. Presbytery Income

a. Per Capita Apportionment

i. Background

In order to meet the obligations of being a connectional church, the Presbytery of Scioto Valley, as well as the Synod of the Covenant and the General Assembly, may choose to have a Per Capita Apportionment (in accordance with Book of Order G-3.0106). The Per Capita Apportionment is seen as a fair way of distributing the cost of our governing bodies among all church members. While the Presbytery does not have the power to compel a session to pay its Per Capita Apportionments, payment of Per Capita Apportionments is a high moral obligation, the fulfillment of which visibly demonstrates the covenantal ties that bind us as the one church of Jesus Christ.

ii. Determination

The CPO will determine the Presbytery Per Capita Apportionment annually as part of the Annual Operating Budget process based on historical performance and the budget for the succeeding year. The CPO will recommend the annual Per Capita amount to the Presbytery for adoption. For budget calculations it is necessary to use the active membership figure from the previous year. For example, 2008 per capita is based on December 31, 2006 membership.

iii. Collection

Member congregations of the Presbytery of Scioto Valley collect the Per Capita Apportionment and forward it to the Presbytery, where the funds are used to pay for the operation of the Presbytery. In addition, the Presbytery acts as agent for the Synod and General Assembly in collecting and forwarding part of the Per Capita Apportionment to these respective operations.

Ideally, Per Capita Apportionments should be paid in full during January of each fiscal year. If a congregation desires to divide the apportionment into smaller payments during the year, a plan for payment should be submitted in January of the year to the Presbytery's Commission for Presbytery Operations (CPO). Churches that have made arrangements with the CPO ~~Council~~ will be encouraged to collect the Per Capita Apportionment throughout the year and forward the collection to the Presbytery on an agreed upon basis. The Fiscal Management Committee will review the collection of the Per Capita from the churches quarterly. The CPO will offer encouragement to those congregations falling behind, so that a steady cash flow can be maintained and no church falls seriously behind.

iv. Remittance to Synod and General Assembly

The Presbytery is responsible for the payment of Per Capita to the Synod and General Assembly.

v. Effects of and Remedies for Non-Payment

The expenses incurred by the Presbytery are funded by the Per Capita remitted by those congregations who pay it. Therefore, withholding of Per Capita hurts other congregations and our mutual ministries in necessitating budget cuts or tapping of reserves. The Presbytery, through the Commission for Presbytery Operations, will make efforts to encourage the payment of the Per Capita Apportionment. Efforts may include reports to the Presbytery Assembly, letters, and phone visits with the pastor and Session. Where there is ongoing failure to pay any Per Capita Apportionment, the Presbytery will interpret it as a sign of possible problems with our connectional relationship.

b. Basic Mission Giving Process

- i. Annually, requests shall be made to each church to report its intended Basic Mission Support of the Presbytery of Scioto Valley, the Synod of the Covenant, and General Assembly PC (USA).
- ii. Churches shall be urged to make monthly contributions to Basic Mission support.
- iii. Churches shall be encouraged to contribute to Basic Mission Support without designation. However, if designations are made, they will be carefully monitored.
- iv. The most current reports of the contributions received for Basic Mission Support shall be submitted at each meeting of the Presbytery and CPO.
- v. Interpretive material regarding Basic Mission Support undertaken by all governing bodies of the church shall be made available to the churches on an annual basis.
- vi. Presbytery shall forward to the Synod and General Assembly those funds received on their behalf.

c. Grants

Grants provided by Synod and General Assembly will be distributed for funding of programs designated by the Presbytery.

d. Restricted/Designated Gifts

Directed gifts from individuals are restricted gifts. Sessions, as governing bodies, can make either designated gifts or restricted gifts. The Presbytery shall treat all specifically designated gifts from sessions as restricted at the Presbytery level. Depending on the terms of designation or restriction, gifts will be placed in accounts labeled Temporarily Restricted or Permanently Restricted until the gifts are used or until terms have been met or renegotiated.

- i. The CPO reserves the right to accept or reject gifts with a combined total of \$1,000 or more to a specific project and, thereby, honor restrictions and designations as requested. Restricted gifts of less than \$1,000 shall be presented to the CPO for consideration and specific approval. All restricted gifts shall be expended prior to budgeted fund expenditures of said restricted expense.
- ii. Gifts that exceed the anticipated expense for a given item or monies unexpended after one year shall be disbursed by decision of the CPO subsequent to donor consent if the donor is a single individual or congregation. Such disbursement will eliminate the classification of the gift as restricted for accounting and reporting purposes.

e. Fees

- i. Commissions of Presbytery sponsoring programs may charge appropriate fees related to program cost.
- ii. Such fees shall be credited to the body conducting the program.
- iii. Fees collected in excess of program cost shall be credited to the Investment Fund at the end of the year.

2. Presbytery Expenses

a. Direct Operating Expenses

Expenses associated with the physical operation of the Presbytery office, such as gas, electricity, water, sewer, telephone, insurance, etc., shall be paid once they are verified as accurate by the Treasurer. If the Treasurer deems an expense inappropriate or has cause for concern, the billing will not be paid but referred immediately to the Fiscal Management Committee for further review. The Committee may authorize payment of the expense before it has completed its review in order to avoid financial or other penalties that would be incurred if the payment were not made on time.

The Treasurer administers the payroll for all Presbytery employees. The Human Resources Committee annually authorizes appropriate pay rates for employees. These are subject to approval in the annual budget by the Presbytery.

The Treasurer will contract with an outside payroll service to have all paychecks issued and withholding taxes and reports filed in a timely fashion to appropriate agencies.

All disbursements of funds shall be under the control of the Financial Assistant and the review of the Treasurer. (See additional information under I.E below.)

b. Administrative Expenses

All administrative expenses generated by Commission or Presbytery actions shall be paid only upon receipt of a voucher, properly approved by the appropriate Presbytery official, with such approval verified by the Financial Assistant.

c. Commission Expenses

Disbursements from commission budgets shall be requested by the Commission Chair and approved by the Executive Presbyter, or the Treasurer. By approving a request, the Treasurer is verifying that, to the best of his/her knowledge, the approved expenditure is prudent, properly authorized, and advances the interests of the Presbytery or the Commission's work.

All disbursement requests in excess of the lesser of \$500 or 50% of the commission's remaining annual budget must be approved by the treasurer and by the chair of the Fiscal Management Committee.

Travel expenses will be reimbursed for attendance at all called commission meetings when requested. Relevant guidelines include the following:

- Such requests shall be made via an expense voucher.
- Such requests shall be at the per-mile rate set by the Internal Revenue Service.
- Ministers who receive an auto allowance as part of their compensation must obtain casualty insurance and should consider using a part of that allowance to cover Presbytery responsibilities.
- Lay people and ministers should be informed of the possibility of making "in kind" contributions to the Presbytery for travel and other expenses incurred on behalf of the Presbytery.

d. Reimbursable Expenses of the Presbytery

Expenses may be reimbursed for travel, meals, and miscellaneous expenses of either volunteers or employees of the Presbytery.

Reimbursement is dependent upon IRS guidelines. Policies are as follows:

- *Travel Expenses*
Travel shall be reimbursed at the most reasonable fare available for public accommodation.
- *Automobile Expenses*
Mileage expense reimbursement for employees shall be equal to the amount set by IRS guidelines for reimbursements used "in trade or business." Mileage reports shall be submitted at least monthly. Third party verification of mileage may be requested by CPO.
- *Airline Travel*
Because of the prevalence of airline travel by Presbytery staff and the pricing policies of the airlines, advance reservations are to be obtained if at all possible to minimize the cost of travel. Wherever possible, cancellation and rebooking fees should be avoided.
- *Meal Expenses*
A receipt should support any meal expense that a person expects the Presbytery to reimburse. The receipts must show the detail of the meal. The business purpose of the meal including the person or persons at the meal must be listed on the receipt. Meal reimbursements shall not exceed IRS per diem guidelines. In any case, receipts shall be required for all meals. No alcoholic beverages will be reimbursed.

The Financial Assistant will send a list of reimbursements monthly to the Treasurer and the Budget and Fiscal Management Committee.

3. Accounting for Cash and Other Valuable Items

a. Cash

Cash refers principally to currency and checks received in the normal course of operations. The Administrative Assistant shall be responsible for processing receipts. The Financial Assistant shall be responsible for the disbursement of the Presbytery's cash.

- i. The Financial Assistant shall oversee the recording of all cash received by the Presbytery in support of its operations. Records will be maintained by the Financial Assistant, who will detail the source, proper disposition, and accounting for all cash received and disbursed.
- ii. The Financial Assistant shall also oversee the deposit of all cash into the Presbytery banking or investment accounts. Deposits shall be made several times a week, if needed. Cash should not be left in the Presbytery offices over a weekend.
- iii. Until a deposit is made, cash will be kept in the vault in the Presbytery office or in a safe deposit box.

b. Other Valuable Items

Securities and other valuable items presented to the Presbytery will be itemized and will be maintained securely until deposited into an appropriate secure repository, such as the Presbytery's investment account or with the Presbytery's investment custodian.

4. Disbursements

- a. All disbursements shall be made from the Presbytery accounts. Presbytery Commissions shall not maintain separate accounts of any type to handle Committee disbursements. This should provide direct control of Presbytery assets and make certain that all expenditures are made according to Presbytery and Commission directives.
- b. Commission may maintain internal reporting of and accounting for expenditures only for the purpose of managing commission operations.
- c. All disbursements shall be supported by a properly approved voucher. All required receipts will be retained in the records of the Financial Assistant.
- d. All payments will be made by a check of the Presbytery or by Electronic Funds Transfer (EFT) drawn on the appropriate funding account. This is in part to provide an audit trail, but also to discourage the maintenance of cash in the Presbytery office.

5. Authorized Signatories of Checks and EFT approvals

The Treasurer, Stated Clerk, Executive Presbyter, and the Corporation President (Chair of CPO) shall be authorized to sign checks and EFT approval forms. The CPO may specify certain other officers and employees as signing authorities. The Chair of the CPO and the Treasurer are authorized to make changes to the signatories. The CPO will maintain a current list that shall specify certain officers and employees as signing authorities.

Two signatures shall be required for disbursements that exceed \$2,500. Multiple checks or partial payments are not permitted to circumvent this limitation. In all cases, the payee shall not be the same as the signer(s).

6. Voucher Procedures

- a. A properly approved voucher for reimbursable expenses shall be presented to the Financial Assistant for Reimbursement. The voucher shall have all normal available receipts and invoices attached. Expenses without receipts, such as tips or parking must be incidental to other expenses and shall be itemized in detail. In those cases where the account to be charged

is not clearly self-evident, the Treasurer or Human Resources Chair, after approving the voucher, shall indicate the proper account to be charged. Credit card charge policy is addressed Section J.

- b. Expenditures by Presbytery staff members shall be approved by the Treasurer or Chair of Human Resources and be supported by an approved voucher.
- c. Expenditures by the Executive Presbyter shall be approved by the Treasurer or Chair of Human Resources and be supported by approved voucher.
- d. Expenditures by volunteers and others on behalf of a Commission shall be approved by the Chairperson of the Commission and the appropriate staff person and be presented by approved voucher.
- e. Payment by the Financial Assistant will not be made without a properly approved voucher.

7. Review and Certification of Annual Audit

All funds shall be audited annually. The Fiscal Management Committee shall:

- a. Select an outside auditor, subject to the approval of the CPO.
- b. Receive and forward the auditor's report to the CPO and Presbytery with recommendations as necessary. The auditor shall be encouraged to make recommendations.
- c. Evaluate control suggestions by the auditor and monitor process changes to minimize or eliminate deficiencies.

8. Determination of Service Providers

Presbytery employees and volunteers who are entrusted with choosing outside service providers should base their judgment on which service will provide the best value for the Presbytery, i.e. the most appropriate services, at a reasonable cost, considering the benefits to the Presbytery.

Services should be reviewed on a recurring cycle to determine that the provider continues to represent the best value to the Presbytery for the expenditure of funds.

9. Bonding

The Presbytery shall maintain fiduciary insurance covering officers, employees, and volunteers in an amount sufficient to provide adequate coverage for Presbytery financial transactions, and in an amount not less than \$100,000 per loss.

10. Pastors Emergency Fund

The Pastor's Emergency Fund shall be administered by the Commission for Church Professionals (CPC). The Emergency Fund is normally replenished from the offerings received during the presbytery's services of ordination, installation or commissioning.

Whenever possible, the Emergency Fund shall pay the needed expense directly, in lieu of direct payment to the pastor in need.

In the rare instance that a payment is made directly to a pastor, that pastor shall provide the presbytery with a receipt of funds.

D. **Budget Accountability**

1. Developing the Budget

- a. On July 1, the Financial Assistant sends to staff and commission chairs the activity (through May 31) in the line-items for which they are responsible.
- b. By August 1, staff and commission chairs submit their requests for the new budget to the Financial Assistant.
- c. By August 1, the Human Resources Committee submits its recommendations for Personnel costs for the new budget to the Financial Assistant.
- d. By August 1, the Commission for Presbytery Operations submits an estimate of the new year's revenue (at the current year's per capita rate) to the Financial Assistant.
- e. By August 7, the Financial Assistant compiles the submissions in b-d as "Budget A" to the Budget Committee.
- f. The Budget Committee meets to make adjustments to create a balanced budget ("Budget B") while setting the new recommended per capita rate.
- g. The Budget Committee sends "Budget B" to the Coordinating Team's August meeting for the Coordinating Team's approval. The Budget Committee incorporates the Coordinating Team's recommendations into the budget. The "Proposed Budget" is completed by September 1.
- h. The "Proposed Budget" is presented to the September Presbytery meeting for a first reading. The new year's per capita rate is presented for adoption.
- i. The "Proposed Budget" is presented for adoption at the November Presbytery meeting.

2. Monitoring the Budget against Expenditures

a. Reporting to Presbytery

The Treasurer will oversee preparation of monthly financial reports, including a balance sheet and income statement. The Treasurer, through the Fiscal Management Committee, will present them to the CPO, the Coordinating team and to Presbytery at each stated

meeting. Audited financial statements shall be submitted to the Presbytery at its September meeting, based upon review and recommendation for acceptance by the CPO.

b. Recommendations for Expenditure Adjustments

When the Fiscal Management Committee notes that the Presbytery, or a commission thereof, is varying significantly from its annual budget, the Fiscal Management

Committee shall request explanation and will work with staff leadership to encourage and adopt suggested modifications in order to maintain financial stability and budget integrity. This action may take the form of spending limits or deferrals, identification of alternative funding sources, or commission budget reallocations. Budget reallocations shall occur only through Presbytery upon recommendation by the Fiscal Management Committee.

c. Unbudgeted Proposals

Any new proposal with budgetary implications shall be reviewed by the CPO and any action to be taken shall be recommended through Coordinating Team to Presbytery. This provision is not withstanding any action taken at Presbytery meetings.

d. Carryover of Unused Budget Amounts

Presbytery procedures prohibit a commission from carrying over amounts not spent in one fiscal year to be used in a subsequent fiscal year. It is also NOT appropriate to spend unused funds at the end of the year to avoid “loss” of control over those funds. If funds are not spent, and the expenditure remains valid, the Commission should re-budget the amount and justify the amount as part of the budgeting process.

E. Presbytery and Church Property

The Constitution of the Presbyterian Church (USA) imposes strict limitations concerning disposition of real property by a particular church without written permission of the Presbytery. (G-4.02)

1. Goals of Presbytery Policies and Procedures Presbytery policies and procedures are established in order to:
 - a. Carry out the ultimate legal and connectional responsibility of the Presbytery regarding the conservation of local church property
 - b. Ensure that each congregation shall have an appropriate place for worship and ministry
 - c. Ensure that congregations can be provided with adequate pastoral support
 - d. Assist with and verify local church procedures for the maximum benefit and protection of all
2. Policies

The Commission for Presbytery Operations has established the Standing Committee on Property and Loans to gather and review information and make recommendations to the CPO for their consideration and action relevant to the following policies:

- a. Sale or Encumbrance: A church shall obtain written permission of the Presbytery before any sale of real property, whatever its source or use. It shall also have the written permission of the Presbytery before undertaking or assuming any encumbrance on real property by mortgage, or other condition, whether the encumbrance pertains to property already owned by the church or to property acquired subject to encumbrance.
 - b. Each church of the presbytery shall report annually the status of its indebtedness secured by property and the changes in that indebtedness from the previous year.
3. Local Church Procedure
 - a. The session of a church, if desiring permission of the Presbytery for any of the above, should receive the approval of the local church corporation; then submit the minutes of the said congregational meeting with its request to the CPO’s Standing Committee on Property and Loans.
 - b. Requests for all loans regardless of source, encumbrances, and refinancing must be submitted to the CPO’s Standing Committee on Property and Loans through the completion of the Summary Affordability Worksheet and Request for Approval Related to Building Program or Purchase Forms, which are included in the appendix.
 - c. Sale of Property must include the following:
 - i. Reason for disposition

- ii. Asking price
 - iii. Proposed use of proceeds
- 4. Proceeds from the sale of a manse along with any income generated by the proceeds, may be used for housing allowance and/or pastoral support. All uses of these proceeds requires approval of the Commission for Presbytery Operations. This provision does not apply in the case of dissolved congregations. Sale of Church Property of Dissolving or Extinct Congregations (G-4.0205)
 - a. Final financial steps as closing date approaches
 - i. At least six weeks before the final service, a meeting should be scheduled with financial personnel of the Presbytery to determine:
 - The date to transfer the checking account to the Presbytery
 - The names of people to sign checks on behalf of the church
 - Which on-going bills for utilities and services will be transferred to the Presbytery
 - Which services such as telephone, credit cards and email services will be cancelled
 - The procedure and wording for a change of address.
 - Who will file the state and federal end of the year tax reports
 - During the last month of bill paying by church personnel,
 - ii. Vendors will be informed of the change of address
 - A change of address will be filed with the post office, ten days before mail should be forwarded to the Presbytery.
 - Services will be cancelled
 - A final monthly financial report will be prepared
 - Contribution statements will be prepared and mailed
 - A meeting will be arranged with the bank to get signature cards changed.
 - iii. Following the transfer of the checking account,
 - Remaining checks and deposit tickets plus relevant financial files shall be delivered to the Presbytery office.
 - If the church has investment funds, a meeting must also be arranged with the investment firm to transfer those funds to the Presbytery.
 - The USACHurches.org listing is changed to note that the church is closed.
 - Keys for the church building should be turned over to the Administrative Commission chairperson.
 - b. Following the dissolution of the corporation, the funds from the church are then transferred by the Presbytery to the Church Development Fund.

F. **Annual Closing Procedures and Record Retentions**

- 1. Annual closing procedures for accounting shall be established. A printed checklist shall be followed and kept with year-end records. Annual backup of all data shall be kept for seven (7) years. Monthly systems backups shall be stored off site. Interim backups should be prepared each day that the office is open, removed from the premises, and rotated the next workday. Such backups should be encrypted to protect information.

2. Records, including electronic data, should be kept as follows:

Cash Receipts	7 years
Cash Disbursements	7 years
Employment Tax Records	Permanent
Expense Reports	7 years
Minutes of Committee Meetings	7 years
Bank Statements	7 years
Bank Reconciliations	7 years
Budgets	7 years
Duplicate Deposit Slips	7 years
Contracts, Notes, Leases	Permanent
Accident Insurance Reports	7 years
Time & Attendance Records	7 years
Corporate Stock Records	Permanent
Fixed Asset Schedule	Permanent
Real Estate records	Permanent
Journals & Ledgers	Permanent
Chart of Accounts	Permanent
Fixed Asset & Depreciation Schedules	Permanent
General Ledger/Trial Balances	Permanent
Financial Statements	Permanent
Retirement/Pensions Records	Permanent

G. **Capitalization**

1. The Presbytery of Scioto Valley sets forth the guidelines contained herein for the recognition of certain expenditures as Capital expenditures for the Presbytery Corporation.
2. Expenditures in excess of the amounts indicated below and inclusive of any freight or other incidental charges, shall be capitalized:

Land	Any and all
Buildings	Any and all
Furniture	\$ 500
Electrical Equipment	\$ 500
Electronic Equipment	\$ 500

3. A purchase of several like items shall be considered in total to make the determination under the above guidelines. For example, four lamps @ \$ 150 each should be capitalized because the total cost of \$ 600 exceeds the \$ 500 guideline.
4. Estimated useful life and depreciation conventions must be established for any capitalized asset. The following are the guidelines to establish the useful (depreciable) life for each category of capital asset:

Land	N/A
Buildings	25 years
Furniture	10 years
Electrical Equipment	5 years
Electronic Equipment	5 years

The Presbytery will recognize one-half year of depreciation in the year of acquisition.

H. **Conflict of Interest**

1. Care must be taken to assure that there is not a conflict of interest, or the appearance of a conflict of interest, in any transaction of the Presbytery.
2. A conflict of interest exists whenever an elected or volunteer Presbytery committee member, officer or employee, or any member of his/her immediate family has any interest, direct or indirect, in a Presbytery transaction, or potential Presbytery transaction. When such conflict exists, any interested person must excuse himself or herself from decision making.
3. This policy covers:
 - a. The provision of any service or product to the Presbytery. All transactions should be negotiated on an arms-length basis. This policy does not extend to providing discounts on products or service at cost to the Presbytery. Caution should be exercised in acquiring products and especially services, at "cost."
 - b. Investment transactions, which include the sale, purchase, or investment of a particular security or financial instrument by the Presbytery of Scioto Valley.
4. When a decision maker cannot determine whether a conflict exists, or appears to exist as to the transaction, the decision will be referred to the CPO for final determination.
5. Officers, Staff, and Commission members shall be required annually to sign a Conflict-of-Interest Statement (included in the appendix) disclosing any conflicts or potential conflicts and, in the absence of any such conflict, declaring that to the best of their knowledge, no conflict exists. Any conflicts or potential conflicts shall be reported to the CPO to enable them to assure that the Presbytery is not exposed to any negative impact.

I. **Investment Policy**

1. The Investment Advisory Committee of the Presbytery and goals of the committee shall be defined as in Section A.1. of this policy. Funds shall be invested in debt or equity instruments such as: certificates of deposit, money market funds, mutual funds, treasury bills or notes, equity stock, bonds, commercial paper, or similar instruments.
2. Investments shall be kept in accounts maintained through licensed and insured brokerage firms, regulated trust companies, or banks authorized and approved by the Investment Committee. An acceptable alternative choice would be investments in funds or accounts maintained by the Presbyterian Foundation of the Presbyterian Church (USA).
3. The Treasurer shall be the Presbytery's officer authorized to make investments based on guidelines established by the Investment Advisory Committee. In the absence of the Treasurer, any of the remaining Committee members are authorized to execute investments on behalf of the Presbytery. The Treasurer may delegate investment decisions to the brokerage firm where investments are held and oversee their actions.
4. The Committee may choose particular investments or it may choose types and terms of investments and direct the Treasurer to choose from available options as the market indicates.
5. The Investment Advisory Committee shall follow these guidelines for the allocation of investments:
 - a. Sufficient funds shall be maintained in cash equivalents (such as money market accounts, certificates of deposit, treasury notes or bills, and so forth) to cover approximately two months operating expenses, based on the most recent operating budget.

- b. Any remaining funds available for investments shall be diversified, rather than invested in a single fund or investment vehicle. An investment in a single issuer corporate entity or debt instrument shall be limited to 10% of investable funds. The asset allocation strategy for the remaining funds shall be as follows:

Class	Target %	Range %
Cash	2%	1-7%
Equity*	60%	53-67%
Fixed Income	38%	31-45%
Other	0%	0%

**Real estate is a sub asset class of equity. Range is 0-10% of equity allocation.*

6. Investment income shall be allocated to the various general ledger accounting funds based on the ratio of each fund's average cash, investment, and inter-fund balance to total monies invested.
 - a. The Church Development Fund's share shall be credited to the Fund Balance Account.
 - b. The investment interest income earned in the appropriate Fund is credited first towards the restricted funds according to percentage of investment and the remaining is allocated to the operating interest income.
 - c. Interest earned on the checking accounts and/or depository accounts shall be credited to the Operating Fund interest income account and considered to be a part of the investment income of the budget.
 - d. Interest income to any other general ledger fund shall be allocated as directed by the Fiscal Management Committee of the CPO.
7. Refer to C (Operating Procedures), Section 9 (Bonding), for the provisions for adequate fiduciary insurance for the officers and directors to insure that Investment Committee activity is protected.
8. The Investment Advisory Committee shall report to the Commission on Presbytery Operation semi-annually and shall report to the Coordinating Team at least annually.

J. **Credit Card Policy**

1. General

Credit cards may be issued to employees who incur expenses that ultimately will be paid by the Presbytery of Scioto Valley. These expenses may include travel and other costs incidental to fulfilling their responsibilities. Charges to the cards should be documented with receipts, invoices, or other supporting evidence of the nature of the expenditure and submitted for approval.

Expenses that are not ultimately the responsibility of the PSV should not be charged on the credit cards. An expenditure that would not be eligible for reimbursement by the PSV if paid in cash or with a personal charge card should never be charged on the PSV credit card. Any employee's use of a PSV credit card for expenses not related to PSV may result in revocation of his/her PSV credit card(s). Such employee will be required to reimburse the Presbytery and may be subject to disciplinary action (including termination of employment) and legal action.

The person who approves payment of credit card charges and who becomes aware of personal use, other than infrequent accidental use, should advise the Financial Assistant to cancel the

credit card and should report the situation to the Treasurer, who should investigate it and initiate any appropriate action.

2. Submission Process

Each month, expenses charged on the credit card should be reported to the PSV on the approved "Explanation of credit card expenses" form, together with supporting detail sufficient for an approver, Financial Assistant, Treasurer, or independent auditor to be able to verify the expenses as being PSV-related. Receipts must be provided with the credit card statement.

The form should be submitted to the next highest level of authority for review and approval for payment. Generally, the Chair of Human Resources would approve expenses of employees. The Executive Presbyter should submit his/her expense voucher to the Treasurer or to the Chair of the Human Resources Committee for approval. Copies of all card statements and explanation forms will also be sent to chair of Fiscal Management Committee.

APPENDICES

Appendix A

Electronic Funds Transfer Approval Form

[To be developed]

Appendix B

Conflict of Interest Statement

[To be developed]

INVESTMENT POLICY PRESBYTERY OF SCIOTO VALLEY

FIRST READING - November 16, 2021

SECOND READING – proposed for February 2022

[Responsibility of Commission for Presbytery Operations]

1. Purpose

The purpose of this Policy is to set forth the principles and guidelines for investing and disbursing the Presbytery funds available for investment. The funds included in the Investment Fund are invested to achieve the following goals:

- Safeguard the Investment Fund for future generations.
- Enable the maximum level of financial support for Presbytery operations and missional outreach to be maintained over the long term.
- Ensure that Investment Fund growth of principal and annual income (both dividends and interest generated by investments) are as stable and enduring as possible.
- Ensure that the stated wishes of donors are honored.

2. Investment Fund Restrictions

2.1 Investment Agents

Funds invested by the Presbytery shall be deposited in investment accounts offered by the Presbyterian Foundation or the investment arm(s) of that agency.

2.2 Unrestricted Funds

The Investment Fund is intended to be a repository for Presbytery unrestricted funds. Funds transferred into this fund become unrestricted unless otherwise specified by the Presbytery. Income generated by this fund is also unrestricted. Both principal and income may be used, as approved by the Presbytery, for Presbytery operations, growth, new church development and missional projects. Principal and income may be withdrawn from the Investment Fund in accordance with the spending objectives specified herein.

2.3 Designated Funds

The Investment Fund is not intended to perform as a repository for designated funds. Should it, however be deemed necessary and appropriate to use this fund for depositing designated funds that are not immediately needed, they shall be kept separate from unrestricted funds and managed in accordance with the donors' wishes. All income from designated funds that are managed within this fund shall be unrestricted and withdrawn from the Investment Fund in accordance with the spending objectives specified herein.

2.4 Extraordinary Income Funds

Funds received from extraordinary sources such as sale of Presbytery property, payments from churches that are dismissed from the Presbyterian Church (U.S.A.), or other like sources shall be allocated as follows:

- Any amount received that is designated by the source for a specific purpose shall be maintained in accordance with Chapter 15, paragraphs III.B.3 and B.4 of the Presbytery *Manual of Administrative Operations*.
- Fifty percent (50%) of each amount received, unless designated as described above, shall be reserved for use in funding missional projects approved by the Presbytery through the Presbytery's standard procedures for authorizing such grants. Such funds may be withdrawn immediately upon being included in the Presbytery budget for the year in which the initial grant is to be made. *This may be modified by the presbytery if extraordinary expenses exist.*
- The balance of each amount received, unless designated as described above, shall be added to the balance of the Presbytery Investment Fund as described in paragraph 3.1, below.

3 Investment Fund Objectives

3.1 Generational Neutrality

The Investment Fund is considered to be permanent, and its benefit to future generations should be equal to its benefit to the current generation. The key is that the amount withdrawn annually should remain as close to constant as possible, when measured over time on an inflation-adjusted ("real") return basis. Investments and withdrawals are to be coordinated in a manner so that the Fund's income will maintain its real value into the future.

3.2 Annual Withdrawals

Withdrawals are intended to support the Presbytery as a component of the income identified in the annual budget. Annual withdrawals shall be planned on an annual basis as part of the overall budget process performed by the Committee pursuant to the Presbytery *Manual of Administrative Operations* Chapter 15, sub-section III.A.

3.3 Maximum Sustainable Withdrawals

Income from funds invested in the Foundation is to be withdrawn, not hoarded. Capital gains realized in investments are released to the extent permitted by the fund withdrawal provisions of this Policy. Until income is withdrawn, it achieves nothing to undertake the great commission given to us by Jesus Christ. It is the Presbytery's policy to use the earnings of the Fund, on generation-neutral basis,

to help meet the needs of the Presbytery and fulfill its mission for Presbytery operations, growth, new church development and missional projects.

3.4 Minimize Volatility of Amount Available for Withdrawal

Because the Presbytery budget needs and uses of the Investment Fund's income are recurring, or ongoing in nature, the Fund's asset management policies and withdrawal strategy are structured in a way that attempts to minimize the year-to-year volatility of the amount available for withdrawal.

3.5 Donor-Imposed Restrictions

Those who manage and spend invested funds exercise those duties in a special position of trust and responsibility, with a fiduciary responsibility to the Presbytery, beneficiaries identified through the Presbytery budget, and the donors. When the Presbytery accepts gifts that are restricted by the donor (either time restrictions or use restrictions), or votes to impose restrictions on a specific source of revenue, those restrictions shall be honored to the extent permitted by law, as set forth in the Presbytery's resolution establishing the restricted fund.

4 Withdrawal Strategy

4.1 Annual Withdrawal Percentage

Achieving generational neutrality requires balancing three factors: the Investment Fund's investment return, the inflation rate, and the Investment Fund's annual withdrawal percentage. The best available indicators of future investment returns and future inflation rates are their historical rates. Presently, analysis of diversified historical portfolios invested 60% in stocks and

40% in bonds, when spent at a 4% to 6% annual rate, reveals that the three factors are optimally balanced, thereby enabling a fund to maintain its most promising purchasing power into the future. The diversification and actual annual withdrawal percentage used should be reviewed and approved annually by Investment Committee to take into account subsequent analyses.

4.2 Calculation of the Base; Smoothing

The amount available to be withdrawn from each investment account for the Presbytery operating budget for the subsequent calendar year will be the account's base, multiplied by the currently approved spending percentage (a value normally not to exceed 5%). Withdrawals beyond 5% may be granted for experimental mission projects by a two-thirds ($\frac{2}{3}$) vote of the members present at stated Presbytery meeting. The Presbytery while continuing to preserve the health and integrity of the fund may approve the grants through the budget process.

The account's base will be determined by averaging the total account value on the last day of September and the previous 19 calendar quarters, or for as many calendar quarters that the account has been in existence for accounts that have existed for fewer than 20 calendar quarters. This method of determining the base, which will "smooth" the amount available to be withdrawn, is used because a significant portion of the Fund is invested in stocks, whose values can be volatile in the short run.

4.3 Honoring Donor-Imposed Restrictions

In order to monitor ongoing adherence to donor-imposed restrictions, Investment Committee shall periodically review a report of investment disbursements. This Policy recognizes that there may be cases where a restricted use becomes obsolete or over fulfilled, or becomes inconsistent with the Presbytery's needs or mission. A process to address these cases is found in the Presbytery's resolution establishing the Investment Fund.

PRESBYTERY OF SCIOTO VALLEY
Operating Fund- Combined Mission and Per Capita Budgets
Preliminary Unaudited Financial Statement
September 30, 2021

PRESBYTERY REVENUE	Annual Budget	Revenue to Date	Budget Variance
Basic Mission	\$ 100,000	\$ 56,095	\$ 43,905
Basic Mission-Presbytery Women	2,000	1,696	304
Per Capita - Presbytery	265,740	191,807	73,933
Per Capita - GA	93,509	66,867	26,642
Per Capita - Synod	33,842	24,281	9,561
Recaptured Per Capita from Separated Churches	-	-	-
Nuture & Outreach Revenue	40,500	2,271	38,229
Congregational Life Revenue	50,000	75,500	(25,500)
Church Professional Revenue	8,400	275	8,125
Coordinating Team Revenue	-	-	-
Donated Expenses	-	-	-
Revenue from Other Sources	800	548	252
<i>Total Revenue</i>	<u>\$ 594,791</u>	<u>\$ 419,341</u>	<u>\$ 175,450</u>
PRESBYTERY EXPENSES	Annual Budget	Expense to Date	Budget Variance
1 Commission for Nurture & Outreach	\$ 58,000	\$ 6,809	\$ (51,191)
2 Commission for Congregational Life	65,100	88,246	23,146
3 Commission for Church Professionals	39,700	6,504	(33,196)
4 Coordinating Team	5,900	724	(5,176)
5 Commission for Presbytery Operations	484,344	304,327	(180,017)
<i>Total Expenses</i>	<u>653,044</u>	<u>406,610</u>	<u>(246,434)</u>
Surplus (Deficit) *	<u>\$ (58,253)</u>	<u>\$ 12,731</u>	<u>\$ (70,984)</u>

***Surplus" is an accounting term applicable to the stated time frame of the yearly budget;

it does not indicate an excess of cash funds available beyond the budget

Presbytery of Scioto Valley - Columbus OH
Balance Sheet as of September 30, 2021

Sunday, October 10, 2021

Page 1 of 3

Account #	Account Name	YTD Balance
1.1.0002	Chase Checking	607,175.94
1.1.0003	Chase Funds Checking	0.00
1.1.0004	Chase Savings	8,782.09
1.1.0006	Mission Market Fund Note	155,139.76
	Cash	\$771,097.79
1.2.0005	New Covenant-Church Dev	1,280,238.29
1.2.0006	New Covenant-Church Dev-Mkt Value Adj	266,500.09
	Church Development Funds	\$1,546,738.38
1.3.0005	New Covenant-Oper Fund Reserve	379,562.27
1.3.0006	New Covenant-Oper Fund Reserve-Value Adj	78,495.83
	Income Funds	\$458,058.10
	Total Investments	\$2,004,796.48
1.1.0010	A/R - Presbytery	0.00
1.1.0015	A/R - Church Development	0.00
1.2.0015	A/R Dublin	0.00
1.2.0017	Notes Rec. - Presbyterian	18,033.79
	Accounts & Notes Receivable	\$18,033.79
1.1.0020	Prepaid Exp - PY Office	0.00
1.1.0021	Prepaid Exp - PY Computer	0.00
1.1.0022	Prepaid Ins - PYO	(1,019.25)
1.1.0023	Prepaid Exp - PYO Office Rent	2,500.00
	Prepaid Expenses	\$1,480.75
1.4.0004	PY Property - Equip & Furn	51,537.54
1.4.0005	PY Acc. Depr. - Equip & Furn	(50,934.64)
1.4.0010	PY Property - Computer Equip	47,520.43
1.4.0011	PY Acc. Depr. - Computer Equip	(43,214.65)
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	\$5,083.68
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	6,400.66
1.4.0061	Acc. Amort. - Leasehold Improvements	(2,243.82)
	Leasehold Improvements	\$4,156.84
1.2.0032	Property Held for Resale - Calvin	0.00
1.2.0033	Property Held for Resale - Reynoldsburg 1st	0.00
1.2.0040	Asset Held for Sale	0.00
	Land & Equipment Available for Sale	\$0.00
	Total Fixed Assets	\$1,412,117.06
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

Presbytery of Scioto Valley - Columbus OH
Balance Sheet as of September 30, 2021

Sunday, October 10, 2021

Page 2 of 3

Account #	Account Name	YTD Balance
1.1.0031	Book of Order	0.00
1.1.0032	Calendars	0.00
1.1.0033	Book of Confession	0.00
Total Assets		\$4,207,525.87
Liabilities		
2.0.0000	Accounts Payable/Vendors	626.40
2.1.0000	Harbor View Presbyterian Church 2	0.00
2.1.0001	Operating A/P	0.00
2.1.0005	Desig. - A/P Misc	0.00
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	5,515.00
2.1.0016	A/P GA Disaster Relief	0.00
2.1.0017	A/P - SY Basic Mission	1,834.86
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	2,002.67
2.1.0022	T/P - Workers Comp	0.00
2.1.0080	Jeannie Harsh	0.00
2.1.0083	Presbyterian Church USA	3,935.60
2.1.0085	Presbyterian Foundation/Theo	0.00
2.2.0005	Church Dev. Fund A/P	0.00
Accounts Payable		\$13,930.51
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	3,358.39
2.1.0200	Accrued Payroll	802.30
2.2.0012	T/P - Real Estate - Harriott	0.00
Other Liabilities		\$4,835.69
Total Liabilities		\$18,766.20

Presbytery of Scioto Valley - Columbus OH
Balance Sheet as of September 30, 2021

Sunday, October 10, 2021

Page 3 of 3

Account #	Account Name	YTD Balance
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Fund Balance

Commission for Nurture and Outreach Funds

3.1.1000	Peacemaking Fund Balance (R)	10,597.85
3.1.1030	Cong. Session Endorsed Mission Fund (D)	0.00
3.1.1650	PDA Emergency Grant Fund Balance (R)	0.00
3.1.2000	Outdoor Ministries Fund Balance (D)	9,277.52
3.1.2005	Springfest Fund Balance (D)	5,028.03
3.1.2015	Westside Urban Ministry Fund Balance (R)	6,703.02
3.1.2200	Youth Triennium Fund Balance (D)	4,509.00
3.1.2300	Mission Work Trip Fund Balance	2,689.13
3.1.4000	Higher Education Fund Balance (R)	17,912.89
Total Commission Nurture and Outreach		\$56,717.44

Commission for Congregational Life Funds

3.1.4502	NCD Fund Balance (D)	0.00
3.2.4500	Church Dev Fund Balance (D)	3,714,471.25
3.2.4510	Cong. Fund Balance (R)	26,610.27
3.2.4520	Building Fund Balance (R)	67,678.15
Total Commission for Congregational Life		\$3,808,759.67

Commission for Church Professional Funds

3.1.4100	Scholarships For CRE Class (D)	560.00
3.1.5400	Ch. Prof. Retreat Fund Balance (R)	0.00
3.1.5800	Pastor's Emergency Fund Balance (R)	10,412.67
Total Commission for Church Professionals		\$10,972.67

Commission for Presbytery Operations Funds

3.1.0000	Operating Fund Balance	67,814.46
3.1.0100	GA 2022 Support Fund Balance (D)	63,065.65
3.3.0000	Investment Fund Balance	181,429.78
Total Commission for Presbytery Operations		\$312,309.89

	Total	\$4,188,759.67
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	Total Fund Balance	\$4,188,759.67
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	Total Liabilities and Fund Balance	<u>\$4,207,525.87</u>
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Commission for Nurture & Outreach

Report to Presbytery – November 16, 2021

Coming Soon

Matthew 25 Zoom Book Study: Poverty

Join friends from around the presbytery for a book study on Broke in America: Seeing, Understanding and Ending US Poverty by Joanne Samuel Goldblum and Colleen Shaddox. **We will meet on zoom for two consecutive Wednesdays from 7:00 - 8:30 pm on November 10 and 17.** This is sponsored by the Matthew 25 team from the Commission on Nurture and Outreach. Register in advance for this meeting:

https://us02web.zoom.us/joining/register/tZUsf-mpgDkuH9wXFSdLw8HKqRdmlIW_6TZ1L

The 17th discussion will be about actions we can take - feel free to join this conversation even if you missed the 10th.

Our Triennium Trip Needs Two Male Advisors !!!

2022 PC(USA) Presbyterian Youth Triennium, July 24 - 27, 2022 in Indianapolis.

Triennium is the PC(USA) national youth conference for those entering 9th grade through graduating seniors (and chaperones!) The cost is \$515 for registration PLUS around \$150 per person for lodging. The Presbytery Commission on Nurture and Outreach will cover the cost of a bus, and plans to set aside \$10,000 in scholarships. Watch for more information from co-registrars Martha Pool and Jenni Whitford.

1. Triennium 2022 Info flyers are included in packets. They are also on the PSV website
2. We are encouraging each church that sends Youth to help pay at least \$200 of the total cost. PSV is kicking in \$100 (The total cost is \$700!)
- Reminder - Pentecost Offering (40% stays local - each church can decide where to spend this)
3. We would like smaller churches that may not have Youth to consider sponsoring a youth (\$200)
4. We are looking for 2 more Adult Advisors (male preferable, as we have 2 females who have said yes. Application forms may be found on PSV website or email triennium@psvonline.org

Neighborhood Mission Grants

We celebrate our Presbytery's support of fabulous ministries being done by two of our churches by awarding \$1,000 to Mifflin for their "Closet for Kids" which provides hygiene products for two schools and by awarding \$2,000 to Bremen Bethel for "Breakfast to go" bags for 175-185 schoolchildren each week.

Covid Casualties

Our annual Presbytery Mission Trip in October needed to be cancelled for safety reasons, and our Youth Event planned for January has been postponed.

Jacob's Porch

We sent a check to Jacob's Porch for \$10,000 from funds designated for OSU campus ministry - an important aspect of our support for their work in campus ministry at OSU. Please remember to check out their website and look for information about how you can offer hands-on support as well.

CAP City Helping Hands (formerly Westside Urban Ministry)

We celebrate the important work being done with this group through their annual coat drive that happened Saturday, November 6th. Their goal was 2,000 coats: ten for each of the 200 schools in the area served.

Mark Your Calendars: Saturday, January 8

Partners in Education -- See the PIE flyer in your packet.

Church Educators

Certified Christian Educator and Teaching Elder Katie Kinnison held a zoom event about planning for the season of Advent. You can find the recording of this event on the PSV YouTube channel.

Our next Zoom event for Educators will be on Lent and Easter: **January 20th at 7:00pm.**

Self-Development of People

Three applications have been received and are under consideration.

Presbyterian Women

Their Fall Gathering was a great program with the chaplain at the juvenile detention center in Lancaster speaking. You can see this program on our PSV YouTube. The In-Gathering this event was collecting money to provide books, games and treats for three detention centers.

Presbytery Prayer Group

Please send your prayer requests to Rev. Alice Phillips, and let her know if you would like to be part of the prayer group that meets on Tuesdays at 10:00am via phone conference.

Matthew 25

Our event with Rev. Jimmie Hawkins about church and politics was wonderful — again, you can find it on the PSV YouTube channel. Remember that PC(USA) policy statements on various social justice issues are available through the Advisory committee on Social Witness. Find the links on the PC(USA) website. Stay tuned for our January Matthew 25 Zoom about what we can actually do (yes, more than a book study) to be anti-racist and powerful allies.



Vital Congregations

Rev. Katie Kinnison is in the process of calling all of our congregations to answer questions about Vital Congregations and explain how you can be involved. Make her life easier and contact her. :)

Respectfully Submitted, Rev. Katie Kinnison, Acting Chair of PSV Nurture & Outreach

Commission for Church Professionals

Report to Presbytery – November 16, 2021

A. ACTIONS TAKEN ON BEHALF OF THE PRESBYTERY:

1. Mark Johnson/London- CRE, Pastor to the Presbyterian Child Center approved 10/4/21
2. Mark Parsons/Gallipolis- Stated Supply Pastor approved 10/4/21
3. Steve Brand/Newark 1st Dissolution of call approved 10/4/21
4. Steve Brand/Washington Court House- Called and Installed Pastor approved 10/4/21
5. Thom Shuman/Galloway – Stated Supply Pastor approved 10/4/21
6. Lanie Sipes/Newark 2nd – Designated Associate Pastor approved 11/1/21
7. Jon Carlisle/St. Andrew – Contracted Pastoral Services approved 11/2/21

B. NEW BUSINESS

1. Examination – Inquirer Nikki Hogarth to be examined for candidacy. (Jeff Jaynes)
2. Motion from CCP and CCL to Permit Temporary Pastor to be considered as Pastor – Rose Run/Bob Armstrong (Annie Melick and Lee Platt)

Motion: CCP and CCL move that the request to consider temporary pastor Bob Armstrong as a candidate for pastor of Rose Run Presbyterian Church be approved with the condition that the congregation proceed in the same way that it would for an installed position by calling a congregational meeting to vote on the candidate and, upon approval, on dissolving the pastor nominating committee.

Rationale: The PNC of Rose Run Presbyterian Church and Rev. Bob Armstrong requested to consider Rev. Armstrong as a candidate for Pastor. Rev. Armstrong was currently serving as their temporary pastor. Although the proposed call would be long-term, for financial and insurance purposes as a retired pastor, Rev. Armstrong requested that the proposed call be categorized as “Temporary Supply Pastor.”

CCP and CCL consulted with EP Jeannie Harsh and Stated Clerk Bill Gause as each commission considered the request. The *Book of Order* and the PSV policy “*Pastor Nominating Committee (PNC) Process for Recommending Temporary Pastor as Pastor*” were both consulted. It was determined that the most open and transparent approach would be to follow the usual procedure outlined in the policy. This would include:

- a. A motion to the Presbytery requiring 75% approval to proceed.
- b. Calling a congregational meeting to vote on the candidate.
- c. Congregational vote to dissolve the Pastor Nominating Committee.

For Presbytery Consideration and Recommended Approval: Proposed Modifications to Ministry Initiatives Program Charter Presented by the Ministry Initiatives Board

The Ministry Initiatives Program

A Program of the Presbytery of Scioto Valley ~~administered by the Commission for
Congregational Life (CCL)~~

(Approved by Presbytery February 20, 2018)

(If adopted, the document will reflect date of adoption.)

Introduction: The Presbytery Church Development Fund was established in 2013. A Task Team was appointed to develop a policy for the use of these funds. Contingent on the approval of the policy for the Church Development Fund, this Ministry Initiative Program is proposed to be supported from the Church Development Fund.

Purpose: The primary purpose of the Ministries Initiative Program is to support development and initial implementation of imaginative efforts in the domain of church development and redevelopment in order to fulfill the Mission and Vision of the Presbytery of Scioto Valley.

Process: The Presbytery will elect a panel of seven members to oversee the grant requests, herein named the Ministry Initiatives Board (MIB). The MIB will consist of six members, each elected to a three year term (terms will be staggered with two members elected each year. Board members can serve for a maximum of six consecutive years. The seventh member of the board will be the chair of the MIB. She/he will also be elected by the Presbytery for a three year term and can serve a maximum of six consecutive years. *(This paragraph was approved by the Presbytery on November 17, 2020.)*

Program Assumptions: As part of defining this purpose for the Ministry Initiatives Program, the following assumptions are made:

1. Grants are generally intended for new initiatives, redevelopment of congregations or missions, or restart situations. Attainable and measurable benchmarks will be included in all proposals.
2. Funds are not ordinarily available for general maintenance and upkeep on buildings, or the operation of existing programs of the congregation. Exceptions may be considered if redevelopment includes maintenance needed to support uses described in item 1.
3. ~~While administered by CCL, each Commission, and the Presbytery, may apply for funds for projects that meet the criteria. Each will receive equal consideration under these guidelines.~~
Any congregation or commission of the Presbytery may apply for funds for projects that meet the criteria. Applications will be submitted directly to the MIB and each applicant will receive equal consideration under these guidelines.
4. In instances where a congregation has petitioned CCL to engage in ending their ministry, funds may be available to assist with a closing celebration.

5. Cooperative efforts among the congregations of the Presbytery will be encouraged, with grants in cases where these congregations may meet the criteria in assumption item 1.
In cases where congregations or commissions may meet the criteria in assumption item 1, cooperative efforts within the Presbytery (and/or non-profit entities) will be encouraged.
6. The Presbytery will elect a panel of seven members to oversee the grant requests, herein named the Ministry Initiatives Board (MIB). The MIB will consist of six members, each elected to a three year term (terms will be staggered with two members elected each year. Board members can serve for a maximum of six consecutive years. The seventh member of the board will be the chair of the MIB and will also be elected by the Presbytery for a three year term and can serve a maximum of six consecutive years. *(this paragraph was approved by the Presbytery on November 17, 2020.) (Moved to "Process" above.)*
6. The MIB will set the timing, criteria, and process for receiving and evaluating grants. While it may consult with the Coordinating Team or Commissions for feedback on particular grant requests, the MIB will make the final determination for funding requests. Approved grants will be submitted with appropriate presbytery forms to the presbytery office for payment. ~~using the appropriate presbytery forms.~~
7. The MIB will set the timing, criteria, and process for receiving and evaluating grants. The MIB will be asked to make final determination for funding requests. Approved grants will be submitted to CCL for payment using the appropriate presbytery forms.
All ~~granted~~ approved grant requests will be accompanied by anticipated outcomes and the requesting congregation or commission will report those outcomes to the MIB through a grant completion form.
8. While requests may come from individual congregations to the various commissions, it will be the responsibility of each commission to determine eligibility, evaluate, and present recommended applications to the Ministry Initiatives Board. Requests to the Ministry Initiatives Board must come through, and be supported by, one of the commissions or the Presbytery.
Grants will be funded for one year, with the option of up to 2 one year renewals.
~~Grants may be considered for up to three (3) additional program years, up to two (2), in instances when anticipated outcomes may require more long-term planning and support. However, the congregation or commission must provide all required outcome reporting to the MIB.~~
9. All granted requests will be accompanied by anticipated outcomes and the requesting commission will report those outcomes to CCL.
10. Grants may be considered for additional program years, up to two (2), in instances when anticipated outcomes may require more long-term planning and support. However, the requesting and supporting commission must provide all required outcome reporting to CCL. *(Modified and moved to #8 above.)*

Funding Assumptions:

- Initially, and for a projected period of five (5) years (beginning the budget year following approval of the Modified Program Charter by the Presbytery in November, 2021), an annual amount up to \$150,000.00 will be included in the budget of CCL of the MIB and named the Ministry Initiatives Program. Even though \$150,000.00 is allocated per year, there is no assumption that the entire annual amount will be spent in any given year if the presented and approved applications don't warrant the expenditure. The unexpended balance would be returned to the Church Development Fund for future use.

- This program will be evaluated by CPO and ~~CCL~~ and the Coordinating Team in a period of no more four (4) years. Initial funding assumptions by CPO determined that funds are available for five (5) years at this funding level. Program assumptions may be evaluated for appropriateness by ~~CCL~~ the Coordinating Team as needed, or at least annually.
- If, at any time, CPO determines an adjustment is necessary to preserve the stability of the funding source(s), new allocations may be reduced or suspended.
- Should there be an unexpected opportunity consistent with the purpose of the program, the Presbytery, through a request to CPO, may approve spending more than the \$150,000 yearly limit.

Note:

Black: Original document

Red: Changes submitted for first reading at September 21, 2021 Presbytery Meeting.

Green: Adjustments made per input after first reading.

Coordinating Team

Report to Presbytery – November 16, 2021

Items for Presbytery Action – November 16, 2021

1. Approve the Presbytery Antiracism Policy (attached)—Second Reading
2. Elect the following individuals to a three year term on the Presbytery Nominating Committee:
 - Charlsie Ramsey (MWS)
 - Juliana Boamah-Acheampong (RE)
3. Confirm the following meeting dates and times of the Presbytery in 2022 (meetings are tentatively being set by Zoom, until pandemic conditions allow in-person meetings):
 - Tuesday, February 15, 2022 at 3:30 p.m.
 - Sunday, May 15, 2022 at 3:30 p.m.
 - Tuesday, September 20, 2022 at 3:30 p.m.
 - Sunday, November 20, 2022 at 3:30 p.m.

ANTIRACISM POLICY

Responsible Commission: Commission on Nurture and Outreach

Responding to the Sin of Racism and a Call to Action

“Your ancient ruins shall be rebuilt;
you shall raise up the foundations of many generations;
you shall be called the repairer of the breach,
the restorer of streets to live in.” Isaiah 58:12 (NRSV)

Background:

The 224th General Assembly of the PC(USA) (2020), declared:

“Black lives matter; that our country’s most important institutions have been built to sustain white privilege, to protect white lives and white property at the expense of our siblings of color; and that the church, through ignorance, denial, and in some cases deliberate action, has participated in this injustice. We have been slow to face the reality of systemic racism. We have been slow to acknowledge the pain of our fellow Presbyterians, of our fellow Christians, of our fellow citizens, and of those who have come to America for a better life, whose value has been judged by the color of their skin. We pledge to join hands and hearts with our BIPOC (Black, Indigenous, and People of Color) siblings to actively confront and dismantle systemic racism in our church and in society at large, and to work for a more just, merciful, and peaceful country that allows all of God’s children to flourish.

[And therefore] calls all Presbyterians to hear and heed the Gospel imperative to love God, neighbor, and self by living out a deeper commitment to active participation with Jesus Christ in the work of building God’s kingdom through:

“1. Personal and corporate repentance, spiritual renewal, and devotion to the Great Ends of the Church.

“2. Listening and responding to the voices of peoples long silenced through programs such as Hands and Feet: Presbyterians Engaging in Communities, the Poor People’s Campaign.

“3. Energetic, intelligent, imaginative, and loving involvement in the Matthew 25 Initiative and its intertwined foci: building congregational vitality, dismantling structural racism, and eradicating systemic poverty.”

(Taken from the document “On the Church in This Moment in History – Responding to the Sin of Racism and a Call to Action” from the 224th General Assembly)

Policy

The Presbytery of Scioto Valley commits itself to the work of antiracism. It also seeks to support and challenge congregations and members of the Presbytery to embrace learning about antiracism, and become actively antiracist in our theology, policy, and practice.

Training

Antiracism training and education shall be offered at least once/year. This might take the form of a workshop or a podcast.

Updating This policy will be annually reviewed by the Commission on Nurture and Outreach and the Stated Clerk. Any necessary changes will be presented to the Presbytery for approval. Additionally, this Commission shall annually review resources and make these available in training and on the PSV website.