

DOCKET
STATED MEETING OF MAUMEE VALLEY PRESBYTERY
Christ Presbyterian Church, Toledo, OH
Tuesday, September 17, 2024

2:00 Registration Opens – tables outside of Scott Hall, refreshments in Scott Hall

3:00 **GETTING ORGANIZED**
CPC Sanctuary

Doug Holmes

Opening Prayer

Call to Order and Declaration of Quorum

Adoption of the Docket (attachment 1)

Dean McGormley Clerk

ON MOTION: to approve the docket

Approval of the Minutes of May 21, 2024, with a spelling correction

ON MOTION: to approve the Minutes of May 21, 2024, as corrected

Seating of Corresponding Members

ON MOTION: to seat XXX as corresponding members

Privileges of the Floor:

ON MOTION: to grant privileges of the floor to

Report of the Clerk

Welcome from the Host Pastor

Recognition of First Time Commissioners

3:15 **Report of General Presbyter** (attachments 2a, 2b)

Matt Meinke

3:25 **Report of Synod Executive**

Chip Hardwick

3:35 **Central Support** (attachment 3a,)

Chas Myers

Financial reports (attachments 3a, 3b, 3c)

Budget (attachment 3d, 3e)

David Bartley

ON MOTION to approve the 2025 budget for MVP as presented.

ON MOTION to keep the Presbytery amount of Per Capita to remain at \$26.05

PLEASE NOTE: There will be modest increases in the Synod and G.A. portions of the Per Capita but WE DO NOT VOTE on these increases. So Synod Per Capita will be \$3.40 and G.A. will be \$10.84 for a total Per Capita of **\$40.29** for 2025.

Closing of Erie Church

Ed Bettendorf

Nominations

- 4:00 **Mission** (attachments 4a, 4b) Cathi King
- 4:15 **Discipleship** (attachments 5a, 5b, 5c, 5d, 5e) Amy Remaklus
- Boundary Training** (5b)
- Preparation for Ministry**
- 4:30 **New Worshipping Communities** (attachment 6) Jason Armstrong
- 4:55 **Leadership** (attachments 7a, 7b, 7c, 7d, 7e) Ann Wasson

Minimum Terms of Call for Ministers

ON MOTION that Maumee Valley Presbytery's Minimum Compensation Standards will be set based on the Total Cost to the Congregation: \$78,100 for full-time minimum terms of call in 2025, \$81,400 in 2026 (numbers calculated based on the medians from BOP).

Additionally:

- 1) **Pastors currently enrolled (enrolled before 12/31/2024) in the Pastor's Participation Plan shall be enrolled in the Transitional Pastor's Plan for the year 2025 unless the pastor chooses otherwise.** (Dues = 43% of Total Effective Salary)
- 2) **Congregations made a commitment and shall retain the effective salary of their pastor, keeping commitments to the promises made to the pastor when calling them.**

Compensation Standards for CREs and CCEs

ON MOTION that Maumee Valley Presbytery's Minimum Compensation Standards for full-time Commissioned Ruling Elders (CREs) and Certified Christian Educators (CCE) Serving Churches will be based on the Total Cost to the Congregation: 80% of the Minimum Compensation Standard for Ministers, or \$62,480 for full-time in 2025, and \$65,120 in 2026.

Administrative Commission

ON MOTION that the presbytery appoint an Administrative Commission for First Montpelier, OH to counsel with the session concerning reported difficulties in the session and congregation, acting to resolve the conflict and correct those difficulties. This commission will have the power to assume original jurisdiction if they cannot resolve the conflict. The Commission recommends the following to be elected to this Administrative Commission:

Waiver for West Eagle Creek

ON MOTION the approval of the written request from West Eagle Creek Presbyterian Church, Montpelier, OH to be granted a waiver from G-2.0404 which limits terms of ruling elders and deacons.

Goings and Comings (attachment 7e)

Going: Jim Miller Retirement
Mary Beth McCandless to Evansville, IN

Coming: Lance Wiesmann at Cadmus
 Julie Kling at Pemberville
 Amy Remaklus at Ottawa
 Elizabeth Handley at Findley Faith
 Stephen Merold, HR (moving back to MVP)

F A C T Team (attachment 7c)

Jeff Schooley

Financial Analysis for Churches in Transition

Vision Team (attachment 7d) Pastoral Transitions

The Vision Team will have periodic articles in the presbytery newsletter on the topic of shared ministry and other ideas to strengthen the churches in our presbytery. Today, the Vision Team presents some ideas to help your congregation discern its ministry into the future. At the November Presbytery meeting, the team will host an Open Space to dig into these questions and explore options for pastoral support to consider.

6:00 Dinner

CPC Hanson Hall / Gym

7:00 Worship Includes General Assembly commissioner reports

8:00 ADJOURNMENT (prayer and time noted)

The next regular meeting of Maumee Valley Presbytery will be Tuesday, November 19, 2024, at First Presbyterian Church, in Bryan, OH beginning at 10:00 a.m.

General Presbyter Report

September 2024

For our Common Life:

1 Land Acknowledgement: Highlight of the Native People of Ohio



I offer you a warm welcome, and as is our practice, we remember that the land on which we meet today is, was, and always will be native land. We acknowledge all those indigenous tribes of Northwest Ohio and the Maumee river shed: the Erie and Huron People, and later the Shawnee, Seneca-Cayuga, Lenape, Wyandot, Ottawa, and Myaamia People. We grieve the violence done to their native language, cultures, and personhood, honor the sovereignty and dignity of native peoples, and especially the Historic First Peoples of Ohio, whose heritage through the Erie and Woodland peoples stretches back over 10,000 years.

2 Is a FSA Right For You? – Did you know that one of the things we offer as Maumee Valley Presbytery, free to all ministers, is Flexible Spending Accounts, which can be set up for each minister and used for the family’s medical expenses, dental care and vision care. The amount you decide to contribute to the account for the year is deducted from your salary before income taxes and can reduce your taxable income, saving you money on your taxes. Joel Youkers is an employee of Maumee Valley Presbytery and our Third Party Administrator with this plan. To read more about our Section 125 Employee Dues-Share with Health and Dependent Care Flexible Savings Arrangement Plan, see maumeevp.org/documents-



[forms](#) . Under the FINANCE heading there is a full write-up on the plan. If you feel this might assist you and your church, just know there will soon be a 2024-25 Enrollment Form, and Open Enrollment is the entire month of November. Contact Joel for more details, or to see if you could benefit from an FSA: joelyoukers@gmail.com

3 Maumee Valley Presbytery Online Directory

There is a password protected Directory found on the Maumee Valley Presbytery website at maumeevp.org/documents-forms. It is a scaled down version of the full 1200+ contacts we have. Download the PDF and print it! You are always welcome to download the PDF and print it. (You will be asked for a password, and if you don't remember the password, I will mention it at the presbytery meeting. Or call the church office to get it – 419-423-9073)

Is there an Online Directory? Yes. You can also get the complete MVP directory of all 1200+ contacts by checking out the Online Directory at mvp.breezechms.com

The username and password for the online directory is different, and I will give that at the meeting.

Is the Online Directory available on a phone? Yes! The MVP online directory can also be accessed through an app. Download the Breeze ChMS App. More info at www.breezechms.com/app



Search your App store - **Breeze ChMS**

At the "Sign In - Church subdomain" page type: **MVP**

Username:

Password:

(I will give you the username and password at the meeting)

Call the presbytery office if you have to miss this meeting, and Belinda will be happy to assist you.

4 Death Notices — Since we last met, we have said goodbye to two very impactful ministers in our presbytery, one who is chiefly responsible for CPE being available in NW Ohio, and the other who was a faithful pastor for over 25 years and an inspiration for many people with disabilities.

The Rev. David C. Koch, age 87, died Thursday, July 18, 2024 at Gardens of St. Francis in Oregon, Ohio. For many years, David was in specialized ministry and the Director of Clinical Pastoral Education at the Samaritan Counseling Center (later, the Spiritual Care and Education Center) in Toledo, Ohio, and a minister member of Maumee Valley Presbytery.

Trained at Temple University (AB, history, 1959), Pittsburgh Theological Seminary (1963), and ordained by Cincinnati Presbytery in October of 1963, he later became an Association for Clinical Pastoral Education (ACPE) Supervisor, working at Philadelphia State Hospital from 1972-1977, and as Adjunct Faculty at Princeton Theological Seminary. Prior to this, David served as Pastor of First Federated Church in Cincinnati, Ohio and Pastor of Hillcrest Presbyterian Church in Anchorage, Alaska from 1965-1971. After moving to Toledo in June 1988, David became the Director of Clinical Pastoral Education and later the Executive Director of Spiritual Care at the Spiritual Care and Education Center (previously the Samaritan Counseling Center) helping train chaplains and pastors for many years. He also served as Parish Associate at Collingwood Presbyterian Church and enjoyed singing in the choir. Throughout his ministry, David was active in the community and in the presbytery, serving as a volunteer Chaplain for the Toledo Fire Department station #7, working at various hospitals in Toledo, hospice organizations, and serving on the Committee on Ministry.

David was a champion of the integration of person, faith, and practice of ministry, as well as the availability of quality health care, laying the foundation for CPE at St. Vincent's in Toledo. He enjoyed photography, sailing, and home renovation projects.

David is survived by his loving wife of 64 years, Beverly Koch; sons, Timothy Koch, Allen (Holly) Koch, and Stephen Koch, numerous grandchildren, and his sisters Lois Seigle and Alice Reed.

Family and friends are invited to a funeral service for David on Saturday, July 27, 2024 at 11:30am at Freck Funeral Chapel (1155 S. Wynn Road) in Oregon, Ohio, with visitation from 10:00-11:30am. There was a Celebration of Life Service held at Collingwood Presbyterian Church in Toledo on Saturday, August 17. Memorial contributions may be made to the League of Women Voters.

Details can be found at [the full obituary](#).

The Rev. Ralph Wesley Middleton, age 84, died Sunday evening, August 11, 2024 at Bridge Hospice Care Center in Findlay, Ohio. Ralph was a minister member of Maumee Valley Presbytery.

On November 25, 1960 he married Donnetta "Donny" Middleton, who preceded him in death in 2023. Ralph received training from Lewis and Clark College (BA, Mathematics and Physics, 1961), UCLA from 1961-65, and Louisville Presbyterian Seminary (M.Div., 1973), and was ordained by the Presbytery of Transylvania (Union) in July of 1973. Prior to ministry, Ralph worked at the Naval Weapons Center in China Lake, California employed as a civilian mathematician by the United States Navy, where he was selected as California's nominee for Handicapped American of the Year, receiving a commendation from a member of congress for his work on behalf of persons with disabilities and presented a distinguished service award. Prior to ordination, Ralph served as Temporary Supply of First Presbyterian Church in Jasper, Indiana, and then Pastor of First Presbyterian Church in Maysville, Kentucky, before coming in 1979 to be Pastor of Trinity United Presbyterian Church in Kenton, Ohio, retiring in 2001.

In retirement, Ralph and Donny continued to be a close team as Ralph continued preaching at East Side Presbyterian Church and later at Van Buren Presbyterian Church. Ralph was a community leader and an active presbyter, serving as the chair of the Nominating Committee for many years.

Ralph is survived by 2 children, daughter Kerin Krohn of Carmel, Indiana, and son Shawn (Kim) Middleton of Kenton, and many others.

There was a memorial service at Trinity United Presbyterian in Kenton on Saturday, August 24 at 10am, with visitation following the service. Memorial donations can be made to Trinity United in Kenton.

Details can be found at the [full obituary](#).

Blessed are the dead who die in the Lord, says the Spirit. They will rest from their labors, and their deeds follow them.
Revelation 14:13

5 Ordiversaries — Check out the attachment following this report for the ordination anniversaries for 2024. If there are any additions or corrections, please send them to matt@maumeevp.org

6 Marriage — Per Michigan law, I report to you for our permanent record that I presided at the wedding of Eldin Matthew Miller and Kristy Jo Wingate, and they were joined in marriage in Lambertville, Michigan on the 17th of August 2024.

Ordination Milestones/Anniversaries in 2024

60 Years

William F Smith (11/15/1964-???)

55 Years

Harold Mills (5/1/1969-Mahoning)

45 Years

Gary Saunders (9/16/1979-Muskingum Valley)

Mary Jane Saunders (9/23/1979-Lake Huron)

40 Years

Dean McGormley (2/12/1984-Maumee Valley)

Ann Wasson (11/18/1984-Missouri Union)

35 Years

Michelle Stecker (6/11/1989-Olympia)

Tawee Layraman (9/10/1989-Los Ranchos)

30 Years

Nancy Clancy (10/30/1994-West Virginia)

Susan Rowland Miller (10/30/1994-Philadelphia)

25 Years

Sara Hodsden (7/25/1999-Muskingum Valley)

Melinda Gallant (10/10/1999-Blackhawk)

20 Years

Kathryn Rivera Torea (10/17/2004-Maumee Valley)

15 Years

Jeanne Gay (9/13/2009-Philadelphia)

10 Years

Pamela Short (5/4/2014-Maumee Valley)

Jeffrey Schooley (6/14/2014-Pittsburgh)

Central Support Minutes

April 23, 2024

Roll: Chas Myers, RE, Central Support Moderator; Carole Burnworth, RE, Presbytery Moderator; Doug Holmes, TE, Presbytery Vice Moderator; Ed Bettendorf, RE; Peter Haff, RE; Mary Beth McCandless, TE; Dar Bevelhmyer, RE

Excused: Dane Nelson, TE; Nan Clancy, TE;

Matt Meinke, General Presbyter, Ex Officio; David Bartley, Treasurer, Ex Officio, Dean McGormley, Stated Clerk, Ex Officio

Call to Order with Prayer – Moderator of Central Support Chas Myers opened the meeting with prayer.

Clerk's Report – Dean McGormley Nothing new at this time

Nominations: Peter Harr reported the need for names to populate the committee of people who know many of the members of MVP. He suggested the name of Kathi King for Vice Moderator of MVP 2025 but still needs confirmation

Treasurer's Report: - David Bartley submitted many reports of the status of MVP finances (attached for Presbytery)

A budget was presented that will allow for no increase in the Presbytery Per Capita. ON MOTION to present the 2025 Budget to the September Meeting of MVP. So Ordered. (Note there is a decrease in the Mission portion of the budget)

ON MOTION to keep the Presbytery amount of Per Capita to remain at \$26.05 So Ordered

PLEASE NOTE There will be modest increases in the Synod and G.A. portions of the Per Capita but WE DO NOT VOTE on these increases. So Synod Per Capita will be \$3.40 and G.A. will be \$10.84 for a total Per Capita of **\$40.29** for 2025.

David reported we need a financial review before the end of 2024.

Moderator's Report – Carole Burnworth reported that due to her absence from the September meeting of MVP she is handing the gavel to Vice Moderato Doug Holmes.

Vice Moderator's Report – Doug Holmes reported that the worship for the September meeting would include the report of the General Assembly Commissions. It was also noted the our TSAD wished to report to MVP.

The locations for the 2025 meeting of MVP are in process of finding them.

General Presbyter Report - Matt Meinke reported on the Deaths of Ralph Middleton, David Koch both minister members of MVP. Also, Don Leckron suffered a stroke and Peter Haff's wife died in late May from Cancer. Matt also reported this is a stressful time in MVP as churches deal with transitions, and the lack of pastoral leadership. Leadership will be reporting about BoP changes at the September meeting.

Central Support Chas reported that a suggestion was made to move the Presbytery office to a shared location within a member church. A discussion highlighted the complexity of such a move and suggested that this be a subject of investigation six months before the lease is due to be renewed beginning in the Fall of 2025.

Delinquent Per Capita Task Force Report - Ed Bettendorf (No report today)

Task Force for Grand Rapids and Bucyrus - Ed Bettendorf (No report today)

Docket Planning for May MVP Meeting: -Dean McGormley

To include: Worship (GA report), Retirement of Jim Miller, New Worshipping Communities, Nominations, Budget, Closing of Erie Church, Campus Ministry report, Kirkmont prizes, (Leadership report including BoP draft proposal, A look at structure of Presbytery meetings, Minimum call for 2025, as well as their normal transitional changes in leadership of MVP churches), Chip reporting of Synod, Mission with a video to share.

Other Business It was suggested that Central Support might look into future collaboration among the churches regarding Electronic products and sharing in the process of Property Insurance.

ON MOTION to adjourn, So Ordered

Closing Prayer Chas Myers closed the meeting with prayer.

Balance Sheet

08/12/2024 12:45 PM

Consolidated - June 2024-Balance Sheet Summary

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| | | Current Year |
|------------------------------|------|-----------------------|
| ASSETS | 1000 | |
| CURRENT ASSETS | 1050 | |
| CHECKING ACCOUNTS | 1100 | \$300,359.14 |
| CHURCH REVOLVING LOANS | 1401 | 12,000.00 |
| PASTORAL HOUSING LOANS | 1460 | 99,870.80 |
| NEW COVENANT TRUST | 1605 | 1,986,938.51 |
| TOTAL ASSETS | | <u>\$2,399,168.45</u> |
| LIABILITIES | 2000 | |
| CURRENT LIABILITIES | 2010 | |
| PAYROLL PAYABLES | 2023 | \$335,065.47 |
| TOTAL LIABILITIES | | 335,065.47 |
| FUND BALANCES | 3000 | |
| UNRESTRICTED | 3100 | \$87,005.44 |
| DESIGNATED | 3200 | 453,556.91 |
| CHURCH LOAN FBS | 3400 | |
| MANDATORY 4% RESERVE FBS | 3434 | 7,997.77 |
| CHURCH REVOLVING FD | 3438 | 47,815.12 |
| PASTORAL HOUSING LOANS | 3460 | 100,320.80 |
| Subtotal Church Loan Fbs | 3400 | 156,133.69 |
| DONOR DESIGNATIONS | 3501 | 50,599.37 |
| NEW COVENANT TRUST ACCTS | 3600 | 1,316,807.57 |
| TOTAL EQUITY | | <u>2,064,102.98</u> |
| TOTAL LIABILITIES AND EQUITY | | <u>\$2,399,168.45</u> |

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Consolidated - June 2024 Balance Sheet

| | Current Year | Previous Year |
|---------------------------------|-----------------------|-----------------------|
| ASSETS | | |
| CURRENT ASSETS | | |
| CHECKING ACCOUNTS | | |
| Ckg - Operating Bank | \$72,452.33 | \$106,147.25 |
| Ckg - Designated | 169,367.04 | 92,166.02 |
| Ckg - Loans | 4,081.99 | 4,036.99 |
| Ckg - Donor Designated | 54,457.78 | 51,915.86 |
| Subtotal Checking Accounts | 300,359.14 | 254,266.12 |
| CHURCH REVOLVING LOANS | | |
| Delphos | 12,000.00 | 12,000.00 |
| PASTORAL HOUSING LOANS | | |
| Pastoral Housing Asst. Lo | 86,668.31 | 86,668.31 |
| Holmes, Douglas | 13,202.49 | 13,233.66 |
| Subtotal Pastoral Housing Loans | 99,870.80 | 99,901.97 |
| NEW COVENANT TRUST | | |
| Cash/Cash Equivalents | 35,147.55 | 25,067.14 |
| Bond funds | 420,761.04 | 403,095.11 |
| EQUITIES | 1,531,029.92 | 1,448,281.88 |
| Subtotal New Covenant Trust | 1,986,938.51 | 1,876,444.13 |
| TOTAL ASSETS | \$2,399,168.45 | \$2,242,612.22 |
| LIABILITIES | | |
| CURRENT LIABILITIES | | |
| PAYROLL PAYABLES | | |
| Loans held in Invest. 04 | \$40,180.90 | \$40,180.90 |
| Presb.Desig.in Invest 04 | 294,884.57 | 294,884.57 |
| TOTAL LIABILITIES | 335,065.47 | 335,065.47 |
| FUND BALANCES | | |
| UNRESTRICTED | | |
| General Fund Balance | \$86,683.26 | \$121,705.73 |
| Con Ed. Rollover | 2,975.00 | 2,625.00 |
| HRA #2 Fb | 680.18 | 1,528.64 |
| HRA #6 Fb | 12,587.02 | 10,883.40 |
| Triennium Budget | 3,000.00 | 0.00 |
| PDA Trips | -1,000.00 | 1,200.00 |
| Campus Ministry- Toledo | -17,920.02 | -21,100.82 |
| Subtotal Unrestricted | 87,005.44 | 116,841.95 |
| DESIGNATED | | |
| Pby-Two Cents a Meal Fund | 4,592.63 | 4,363.21 |
| Pastoral Care Fund | 20,985.34 | 18,728.54 |
| Presbytery Endowment Fund | 11,840.93 | 11,343.32 |
| Disaster Relief | 305.20 | 305.20 |
| CHURCH CLOSINGS | 62,218.17 | 0.00 |
| GA New Worship Com. Seed | 11,116.00 | 11,116.00 |
| Zion Loan Fd - F | 14,998.17 | 14,367.89 |
| Insurance | 13,236.60 | 13,426.60 |
| New & Redevelopment Fund | 75,689.18 | 75,689.18 |

Balance Sheet

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Consolidated - June 2024 Balance Sheet

Page: 2

| | Current Year | Previous Year |
|-----------------------------------|----------------|----------------|
| Aid to Candidates | 4,444.99 | 4,059.15 |
| Professional Staff Develo | 2,183.55 | 2,183.55 |
| CRE Reunion Retreats | 3,077.00 | 3,077.00 |
| Camp Sale Reserve | 228,869.15 | 217,696.25 |
| Subtotal Designated | 453,556.91 | 376,355.89 |
| CHURCH LOAN FBS | | |
| MANDATORY 4% RESERVE FBS | | |
| Mandatory 4% Guarantor | 6,432.16 | 6,432.16 |
| Manadatory 4% Ch Ext.R | 1,565.61 | 1,565.61 |
| Subtotal Mandatory 4% Reserve Fbs | 7,997.77 | 7,997.77 |
| CHURCH REVOLVING FD | | |
| CH. EXT REV AVAILABLE FB | 35,815.12 | 35,815.12 |
| CHURCH REVOLVING LOANS | 12,000.00 | 12,000.00 |
| Subtotal Church Revolving Fd | 47,815.12 | 47,815.12 |
| PASTORAL HOUSING LOANS | | |
| Pastoral Housing Asst. Lo | 87,118.31 | 87,073.31 |
| Holmes, Douglas Fb | 13,202.49 | 13,233.66 |
| Subtotal Pastoral Housing Loans | 100,320.80 | 100,306.97 |
| Subtotal Church Loan Fbs | 156,133.69 | 156,119.86 |
| DONOR DESIGNATIONS | | |
| Conger Fund for Pastoral | 25,381.24 | 26,230.56 |
| Triplett & Wolfe Memorial | 3,136.90 | 3,005.08 |
| Pby-Peace/Global Miss. Fu | 20,831.23 | 18,677.34 |
| Synod Grant- Ohio Campus | 0.00 | 2,752.88 |
| Pby-Mobile Health Fair Fo | 1,250.00 | 1,250.00 |
| Subtotal Donor Designations | 50,599.37 | 51,915.86 |
| NEW COVENANT TRUST ACCTS | | |
| Cash/Cash Equivalentents Fb | 35,147.55 | 25,067.14 |
| Bond Funds Fb | 420,761.04 | 403,095.11 |
| EQUITIES FBS | 860,898.98 | 778,150.94 |
| Subtotal New Covenant Trust Accts | 1,316,807.57 | 1,206,313.19 |
| TOTAL EQUITY | 2,064,102.98 | 1,907,546.75 |
| TOTAL LIABILITIES AND EQUITY | \$2,399,168.45 | \$2,242,612.22 |

Income and Expense Statement

08/12/2024 01:28 PM

Consolidated - June 2024-Income and Expense

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| | | Current Period | Year to Date | Annual Budget | Annual Budget Difference |
|------------------------------------|----------|----------------|--------------|---------------|--------------------------|
| INCOME | 4000 | | | | |
| CONTRIBUTION INCOME | 4010 | | | | |
| ADMIN & GOVERNANCE INCOME | 4030 | | | | |
| Per Capita Receipts - Pby | 4034 | \$6,544.69 | \$85,453.99 | \$117,693.90 | -\$32,239.91 |
| Per Capita Receipts - Syn | 4036 | 724.29 | 9,683.58 | 14,683.50 | -4,999.92 |
| Per Capita Receipts - GA | 4038 | 2,472.81 | 32,238.23 | 44,276.40 | -12,038.17 |
| Per Capita Rece - Prior y | 4040 | 0.00 | 8,899.09 | 5,000.00 | 3,899.09 |
| Subtotal Admin & Governance Income | 4030 | 9,741.79 | 136,274.89 | 181,653.80 | -45,378.91 |
| <i>Budgeted</i> | | 9,741.79 | 136,274.89 | 181,653.80 | -45,378.91 |
| <i>Non-Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| PBY MISSION INCOME | 4062 | | | | |
| Pby Progr & Mission Gifts | 4068 | 2,760.13 | 45,407.80 | 80,250.00 | -34,842.20 |
| Presbytery - Prior Year | 4070 | 0.00 | 1,575.00 | 0.00 | 1,575.00 |
| Presbyterian Women - Msn | 4082 | 0.00 | -2,863.51 | 0.00 | -2,863.51 |
| Subtotal Pby Mission Income | 4062 | 2,760.13 | 44,119.29 | 80,250.00 | -36,130.71 |
| <i>Budgeted</i> | | 2,760.13 | 45,407.80 | 80,250.00 | -34,842.20 |
| <i>Non-Budgeted</i> | | 0.00 | -1,288.51 | 0.00 | 0.00 |
| OTHER INCOME | 4090 | | | | |
| Toledo Campus Ministry | 4148-148 | 0.00 | 846.95 | 2,700.00 | -1,853.05 |
| Other Income-Annuual Fund | 4161 | 55.00 | 2,985.00 | 8,000.00 | -5,015.00 |
| Int<Investments=drawdown | 4162 | 31,718.41 | 31,718.41 | 66,334.33 | -34,615.92 |
| Commissioned Ruling Elder | 4164-350 | 0.00 | 0.00 | 2,000.00 | -2,000.00 |
| Triennium Income | 4172-116 | 0.00 | 0.00 | 3,000.00 | -3,000.00 |
| Spiritual Formation | 4178-178 | 0.00 | 130.00 | 1,200.00 | -1,070.00 |
| Rent Income | 4185 | 500.00 | 2,500.00 | 6,000.00 | -3,500.00 |
| Previous Year Surplus | 4186 | 0.00 | 8,697.00 | 93,146.86 | -84,449.86 |
| Subtotal Other Income | 4090 | 32,273.41 | 46,877.36 | 182,381.19 | -135,503.83 |
| <i>Budgeted</i> | | 32,273.41 | 46,877.36 | 182,381.19 | -135,503.83 |
| <i>Non-Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| Subtotal Contribution Income | 4010 | 44,775.33 | 227,271.54 | 444,284.99 | -217,013.45 |
| <i>Budgeted</i> | | 44,775.33 | 228,560.05 | 444,284.99 | -215,724.94 |
| <i>Non-Budgeted</i> | | 0.00 | -1,288.51 | 0.00 | 0.00 |
| DESIGNATED INCOME | 4200 | | | | |
| King/Dorr Property | 4208-208 | 0.00 | 62,491.87 | 0.00 | 62,491.87 |
| Zion Loan Fund Income | 4226-226 | 359.19 | 359.19 | 718.39 | -359.20 |
| Pby -Two Cents a Meal | 4232-232 | 0.00 | 136.13 | 0.00 | 136.13 |
| Pastoral Care Income | 4236-236 | 572.00 | 807.00 | 0.00 | 807.00 |
| Camp Sale Reserve | 4250-250 | 5,442.40 | 5,442.40 | 10,884.81 | -5,442.41 |
| Presbytery Endowment Fund | 4292-292 | 283.58 | 283.58 | 567.17 | -283.59 |
| Subtotal Designated Income | 4200 | 6,657.17 | 69,520.17 | 12,170.37 | 57,349.80 |
| <i>Budgeted</i> | | 6,085.17 | 6,085.17 | 12,170.37 | -6,085.20 |
| <i>Non-Budgeted</i> | | 572.00 | 63,435.00 | 0.00 | 0.00 |
| MISSION PASS-THRU INCOME | 4300 | | | | |
| SYNOD SHARED MISSION | 4313 | | | | |
| Synod Program & Mission | 4315-315 | 121.84 | 2,438.21 | 0.00 | 2,438.21 |
| GA SHARED MISSION | 4316 | | | | |
| To GA - Theological Ed. | 4316-316 | 110.42 | 1,915.77 | 0.00 | 1,915.77 |
| To G A - General Mission | 4317-317 | 1,621.77 | 14,500.36 | 0.00 | 14,500.36 |

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|------------------------------------|----------|----------------|--------------|---------------|--------------------------|
| Subtotal Ga Shared Mission | 4316 | 1,732.19 | 16,416.13 | 0.00 | 16,416.13 |
| <i>Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Non-Budgeted</i> | | 1,732.19 | 16,416.13 | 0.00 | 0.00 |
| GA SPECIAL OFFERING | 4341 | | | | |
| GA One Great Hr of Sharin | 4342-342 | 2,660.78 | 18,437.69 | 0.00 | 18,437.69 |
| GA Pentecost Offering | 4344-344 | 1,458.60 | 1,754.00 | 0.00 | 1,754.00 |
| GA Peace/Global Msn Ofg. | 4346-346 | 0.00 | 1,061.66 | 0.00 | 1,061.66 |
| GA Joy Offering | 4348-348 | 921.18 | 8,878.22 | 0.00 | 8,878.22 |
| Subtotal Ga Special Offering | 4341 | 5,040.56 | 30,131.57 | 0.00 | 30,131.57 |
| <i>Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Non-Budgeted</i> | | 5,040.56 | 30,131.57 | 0.00 | 0.00 |
| DISASTER RELIEF | 4350 | | | | |
| PDA General Relf DR000148 | 4351-351 | 0.00 | 1,698.00 | 0.00 | 1,698.00 |
| USA Dis. & Emg DR00015 | 4357-357 | 0.00 | 273.95 | 0.00 | 273.95 |
| Israel/Palestine DR000081 | 4362-362 | 0.00 | 1,450.00 | 0.00 | 1,450.00 |
| Subtotal Disaster Relief | 4350 | 0.00 | 3,421.95 | 0.00 | 3,421.95 |
| <i>Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Non-Budgeted</i> | | 0.00 | 3,421.95 | 0.00 | 0.00 |
| GA PRES HUNGER FUND | 4363 | | | | |
| GA 2 cts/Cents-Ability | 4364-364 | 0.00 | 63.92 | 0.00 | 63.92 |
| EXTRA COMMITMENT PROJECTS | 4370 | | | | |
| Mission Pledge E132192 | 4371-371 | 0.00 | 700.00 | 0.00 | 700.00 |
| Park/Shin Egypt 132192 | 4375-371 | 0.00 | 500.00 | 0.00 | 500.00 |
| White Ryan/Althia E132192 | 4376-371 | 0.00 | 500.00 | 0.00 | 500.00 |
| Subtotal Extra Commitment Projects | 4370 | 0.00 | 1,700.00 | 0.00 | 1,700.00 |
| <i>Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Non-Budgeted</i> | | 0.00 | 1,700.00 | 0.00 | 0.00 |
| Subtotal Mission Pass-thru Income | 4300 | 6,894.59 | 54,171.78 | 0.00 | 54,171.78 |
| <i>Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Non-Budgeted</i> | | 6,894.59 | 54,171.78 | 0.00 | 0.00 |
| DONOR DESIGNATIONS | 4501 | | | | |
| Conger Fund for Pastoral | 4502-502 | 655.76 | 655.76 | 1,311.53 | -655.77 |
| Triplett & Wolfe Memorial | 4504-505 | 75.12 | 75.12 | 150.25 | -75.13 |
| Pby-Peace/Global Miss. Fu | 4506-506 | 0.00 | 531.96 | 0.00 | 531.96 |
| Subtotal Donor Designations | 4501 | 730.88 | 1,262.84 | 1,461.78 | -198.94 |
| <i>Budgeted</i> | | 730.88 | 730.88 | 1,461.78 | -730.90 |
| <i>Non-Budgeted</i> | | 0.00 | 531.96 | 0.00 | 0.00 |
| INVESTMENT INCOME | 4600 | | | | |
| CASH/CASH EQUIVALENTS | 4610 | | | | |
| Cash/Cash Equiv Gain/Loss | 4612-612 | 39,933.56 | -16,710.46 | 0.00 | -16,710.46 |
| BOND INCOME | 4614 | | | | |
| Bond Income Gain/Loss | 4616-616 | 2,470.32 | 16,513.11 | 0.00 | 16,513.11 |
| EQUITIES | 4619 | | | | |
| Equities Gain/Loss | 4621-621 | 15,044.56 | 106,125.63 | 0.00 | 106,125.63 |
| Subtotal Investment Income | 4600 | 57,448.44 | 105,928.28 | 0.00 | 105,928.28 |
| <i>Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |

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Income and Expense Statement

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| <i>Non-Budgeted</i> | | 57,448.44 | 105,928.28 | 0.00 | 0.00 |
| TOTAL INCOME | | 116,506.41 | 458,154.61 | 457,917.14 | 237.47 |
| <i>Budgeted</i> | | 51,591.38 | 235,376.10 | 457,917.14 | -222,541.04 |
| <i>Non-Budgeted</i> | | 64,915.03 | 222,778.51 | 0.00 | 0.00 |
| EXPENSES | 5000 | | | | |
| ADMINISTRATON & GOVER. EX | 5001 | | | | |
| PBY DIRECTED PER CAPITA P | 5002 | | | | |
| To Synod - Per Capita | 5003-003 | \$0.00 | \$7,341.76 | \$14,683.50 | \$7,341.74 |
| To General Assembly-Per C | 5004-004 | 0.00 | 22,138.20 | 44,276.40 | 22,138.20 |
| Subtotal Pby Directed Per Capita P | 5002 | 0.00 | 29,479.96 | 58,959.90 | 29,479.94 |
| <i>Budgeted</i> | | 0.00 | 29,479.96 | 58,959.90 | 29,479.94 |
| <i>Non-Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| VOLUNTEER REIM. MILEAGE | 5010 | | | | |
| Leadership Commission | 5011 | 0.00 | 0.00 | 2,000.00 | 2,000.00 |
| Discipleship Commission | 5013 | 0.00 | 0.00 | 250.00 | 250.00 |
| Moderator | 5015 | 0.00 | 0.00 | 500.00 | 500.00 |
| Central Support/ACDC | 5016 | 0.00 | 0.00 | 700.00 | 700.00 |
| Mission Commission | 5020 | 0.00 | 0.00 | 100.00 | 100.00 |
| CRE Team | 5022 | 0.00 | 0.00 | 100.00 | 100.00 |
| Subtotal Volunteer Reim. Mileage | 5010 | 0.00 | 0.00 | 3,650.00 | 3,650.00 |
| <i>Budgeted</i> | | 0.00 | 0.00 | 3,650.00 | 3,650.00 |
| <i>Non-Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| PRESBY. EXP (COUNCIL DIR) | 5041 | | | | |
| General Assembly Commissi | 5048 | 0.00 | 0.00 | 100.00 | 100.00 |
| Commissions Expense | 5050 | 0.00 | 0.00 | 750.00 | 750.00 |
| Contingency - General | 5052 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| Presbytery Meeting Arrang | 5054 | 0.00 | 123.21 | 1,300.00 | 1,176.79 |
| Moderator Expense | 5056 | 0.00 | 0.00 | 800.00 | 800.00 |
| Permanent Judicial Commis | 5057 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| Subtotal Presby. Exp (council Dir) | 5041 | 0.00 | 123.21 | 4,950.00 | 4,826.79 |
| <i>Budgeted</i> | | 0.00 | 123.21 | 4,950.00 | 4,826.79 |
| <i>Non-Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| PERSONNEL & ADMIN | 5060 | | | | |
| PRESBYTER EXP | 5061 | 11,321.91 | 67,790.17 | 141,617.69 | 73,827.52 |
| STAFF EXPENSE | 5077 | 10,611.11 | 61,392.21 | 133,325.04 | 71,932.83 |
| Subtotal Personnel & Admin | 5060 | 21,933.02 | 129,182.38 | 274,942.73 | 145,760.35 |
| <i>Budgeted</i> | | 21,474.50 | 134,023.36 | 274,942.73 | 140,919.37 |
| <i>Non-Budgeted</i> | | 458.52 | -4,840.98 | 0.00 | 0.00 |
| OFFICE EXPENSE | 5116 | | | | |
| Legal Service Fees | 5117 | 0.00 | 0.00 | 3,000.00 | 3,000.00 |
| Background Checks | 5119 | 0.00 | 35.85 | 200.00 | 164.15 |
| Audit Service Fees | 5120 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| Office Rent | 5130 | 1,402.33 | 8,413.98 | 16,828.00 | 8,414.02 |
| TECHNOLOGY | 5131 | 782.91 | 5,001.14 | 11,250.00 | 6,248.86 |
| Stationery | 5140 | 280.54 | 1,871.19 | 3,000.00 | 1,128.81 |
| POSTAGE /SUPPLIES | 5142 | 209.94 | 1,127.99 | 1,500.00 | 372.01 |
| Resources/Subscriptions | 5143 | 154.90 | 304.85 | 500.00 | 195.15 |

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| | | Current Period | Year to Date | Annual Budget | Annual Budget Difference |
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| MVP Insurance | 5146 | 481.20 | 3,575.88 | 5,400.00 | 1,824.12 |
| Equipment Repair/Maint., | 5150 | 399.31 | 2,383.71 | 6,000.00 | 3,616.29 |
| Equipment Replacement | 5152 | 255.86 | 1,489.79 | 5,000.00 | 3,510.21 |
| Checking Service Fees | 5154 | 236.63 | 1,674.70 | 3,500.00 | 1,825.30 |
| Paychex Service Fee & Mis | 5156 | 62.33 | 400.14 | 1,500.00 | 1,099.86 |
| Subtotal Office Expense | 5116 | 4,265.95 | 26,279.22 | 58,678.00 | 32,398.78 |
| <i>Budgeted</i> | | 4,265.95 | 26,279.22 | 58,678.00 | 32,398.78 |
| <i>Non-Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| Subtotal Administraton & Gover. Ex | 5001 | 26,198.97 | 185,064.77 | 401,180.63 | 216,115.86 |
| <i>Budgeted</i> | | 25,740.45 | 189,905.75 | 401,180.63 | 211,274.88 |
| <i>Non-Budgeted</i> | | 458.52 | -4,840.98 | 0.00 | 0.00 |
| LEADERSHIP COMMISSION | 5300 | | | | |
| COM Retreats/Training | 5302 | 0.00 | 112.61 | 1,000.00 | 887.39 |
| Pastoral Asst. & Sch. COM | 5304 | 200.00 | 200.00 | 3,000.00 | 2,800.00 |
| Pastor Recognition | 5306 | 60.00 | 692.95 | 1,000.00 | 307.05 |
| Subtotal Leadership Commission | 5300 | 260.00 | 1,005.56 | 5,000.00 | 3,994.44 |
| <i>Budgeted</i> | | 260.00 | 1,005.56 | 5,000.00 | 3,994.44 |
| <i>Non-Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| DISCIPLESHP COMMISSION | 5317 | | | | |
| Candidate Psychological T | 5321 | 0.00 | 0.00 | 1,100.00 | 1,100.00 |
| Spiritual Dirs/Transforma | 5322-178 | 0.00 | 0.00 | 2,000.00 | 2,000.00 |
| Session Minute Review | 5326 | 0.00 | 0.00 | 50.00 | 50.00 |
| Clerk Training | 5327 | 0.00 | 0.00 | 100.00 | 100.00 |
| Communion Training | 5328 | 0.00 | 0.00 | 50.00 | 50.00 |
| Discipleship Events | 5329-165 | 0.00 | 0.00 | 3,000.00 | 3,000.00 |
| Sunday School Curriculum | 5330 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| Youth Events/Retreat | 5331 | 0.00 | 0.00 | 3,600.00 | 3,600.00 |
| Triennium Exp. Budget | 5333 | 0.00 | 0.00 | 3,000.00 | 3,000.00 |
| Christian Educator Retrea | 5335 | 0.00 | 0.00 | 500.00 | 500.00 |
| Spirit. Formation Retreats | 5341-178 | 0.00 | 208.15 | 3,000.00 | 2,791.85 |
| Conferences Scholarships | 5343 | 700.00 | 950.00 | 2,000.00 | 1,050.00 |
| Boundary Training | 5344-176 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| CRE PROGRAM | 5346 | 0.00 | 0.00 | 600.00 | 600.00 |
| Subtotal Discipleship Commission | 5317 | 700.00 | 1,158.15 | 21,000.00 | 19,841.85 |
| <i>Budgeted</i> | | 700.00 | 1,158.15 | 21,000.00 | 19,841.85 |
| <i>Non-Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| MISSION COMMISSION | 5368 | | | | |
| MT-25 Racial/Economic Jus | 5374 | 500.00 | 2,500.00 | 5,000.00 | 2,500.00 |
| Kirkmont Support | 5375 | 1,500.00 | 3,000.00 | 6,000.00 | 3,000.00 |
| Campus Ministry - Toledo | 5376-148 | 1,500.00 | 3,000.00 | 6,000.00 | 3,000.00 |
| NWC Commission | 5377 | 0.00 | 0.00 | 10,000.00 | 10,000.00 |
| PDA Mission Trip | 5379-117 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| Subtotal Mission Commission | 5368 | 3,500.00 | 8,500.00 | 28,000.00 | 19,500.00 |
| <i>Budgeted</i> | | 3,500.00 | 8,500.00 | 28,000.00 | 19,500.00 |
| <i>Non-Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| PBY DESIGNATED EXPENSES | 7200 | | | | |
| Insurance Claims Payroll | 7230-230 | 10.00 | 40.00 | 0.00 | -40.00 |
| Camp Sale Reserve | 7250-250 | 150.00 | 150.00 | 0.00 | -150.00 |

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| Subtotal Pby Designated Expenses | 7200 | 160.00 | 190.00 | 0.00 | -190.00 |
| <i>Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Non-Budgeted</i> | | 160.00 | 190.00 | 0.00 | 0.00 |
| MISSION PASS-THRU EXP | 7300 | | | | |
| SYNOD SHARED MISSION | 7313 | | | | |
| Synod Program & Mission | 7315-315 | 121.84 | 2,438.21 | 0.00 | -2,438.21 |
| GA SHARED MISSION | 7316 | | | | |
| To G A - General Mission | 7317-317 | 1,621.77 | 14,500.36 | 0.00 | -14,500.36 |
| To GA - Theological Ed. | 7319-316 | 110.42 | 1,915.77 | 0.00 | -1,915.77 |
| Subtotal Ga Shared Mission | 7316 | 1,732.19 | 16,416.13 | 0.00 | -16,416.13 |
| <i>Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Non-Budgeted</i> | | 1,732.19 | 16,416.13 | 0.00 | 0.00 |
| GA SPECIAL OFFERING | 7340 | | | | |
| GA One Great Hr of Sharin | 7342-342 | 2,660.78 | 18,437.69 | 0.00 | -18,437.69 |
| GA Pentecost Offering | 7344-344 | 1,458.60 | 1,754.00 | 0.00 | -1,754.00 |
| GA Peace/Global Msn Ofg. | 7346-346 | 0.00 | 1,061.66 | 0.00 | -1,061.66 |
| GA Joy Offering | 7348-348 | 921.18 | 8,878.22 | 0.00 | -8,878.22 |
| Subtotal Ga Special Offering | 7340 | 5,040.56 | 30,131.57 | 0.00 | -30,131.57 |
| <i>Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Non-Budgeted</i> | | 5,040.56 | 30,131.57 | 0.00 | 0.00 |
| DISASTER RELIEF | 7350 | | | | |
| PDA General Relf DR000148 | 7351-351 | 0.00 | 1,698.00 | 0.00 | -1,698.00 |
| USA Dis. & Emg. DR00015 | 7357-357 | 0.00 | 273.95 | 0.00 | -273.95 |
| Israel/Palestine DR000081 | 7362-362 | 0.00 | 1,450.00 | 0.00 | -1,450.00 |
| Subtotal Disaster Relief | 7350 | 0.00 | 3,421.95 | 0.00 | -3,421.95 |
| <i>Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Non-Budgeted</i> | | 0.00 | 3,421.95 | 0.00 | 0.00 |
| GA PRES HUNGER FUND | 7363 | | | | |
| GA 2 cts/Cents-Ability | 7364-364 | 0.00 | 63.92 | 0.00 | -63.92 |
| EXTRA COMMITMENT PROJECTS | 7370 | | | | |
| Park/Shin Egypt E132192 | 7375-371 | 0.00 | 500.00 | 0.00 | -500.00 |
| White Noah/Althia E132192 | 7376-371 | 0.00 | 500.00 | 0.00 | -500.00 |
| Comp. Facil. E123192 | 7377-371 | 0.00 | 700.00 | 0.00 | -700.00 |
| Subtotal Extra Commitment Projects | 7370 | 0.00 | 1,700.00 | 0.00 | -1,700.00 |
| <i>Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Non-Budgeted</i> | | 0.00 | 1,700.00 | 0.00 | 0.00 |
| Subtotal Mission Pass-thru Exp | 7300 | 6,894.59 | 54,171.78 | 0.00 | -54,171.78 |
| <i>Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Non-Budgeted</i> | | 6,894.59 | 54,171.78 | 0.00 | 0.00 |
| DONOR DESIGNATIONS EXP | 7501 | | | | |
| Conger Fund for Pastoral | 7502-502 | 0.00 | 2,000.00 | 0.00 | -2,000.00 |
| Pby-Peace/Global Miss. Fu | 7506-506 | 0.00 | 1,000.00 | 0.00 | -1,000.00 |
| Subtotal Donor Designations Exp | 7501 | 0.00 | 3,000.00 | 0.00 | -3,000.00 |
| <i>Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Non-Budgeted</i> | | 0.00 | 3,000.00 | 0.00 | 0.00 |

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| INVESTMENT WITHDRAWALS | 7600 | | | | |
| Cash/Cash Equiv w/d | 7612-612 | 38,534.46 | 38,534.46 | 0.00 | -38,534.46 |
| TOTAL EXPENSES | | 76,248.02 | 291,624.72 | 455,180.63 | 163,555.91 |
| <i>Budgeted</i> | | 30,200.45 | 200,569.46 | 455,180.63 | 254,611.17 |
| <i>Non-Budgeted</i> | | 46,047.57 | 91,055.26 | 0.00 | 0.00 |
| TRANSFERS | | | 0.00 | 0.00 | 0.00 |
| TR <> Trienium | 9110-116 | -\$3,000.00 | -\$3,000.00 | \$0.00 | \$3,000.00 |
| TR <> Triennium | 9116-116 | 3,000.00 | 3,000.00 | 0.00 | -3,000.00 |
| TOTAL TRANSFERS | | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Non-Budgeted</i> | | 0.00 | 0.00 | 0.00 | 0.00 |
| EXCESS INCOME/EXPENSES | | \$40,258.39 | \$166,529.89 | \$2,736.51 | \$163,793.38 |
| <i>Budgeted</i> | | 21,390.93 | 34,806.64 | 2,736.51 | 32,070.13 |
| <i>Non-Budgeted</i> | | 18,867.46 | 131,723.25 | 0.00 | 0.00 |

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 Consolidated -June 2024 Income and Expense & 2025 Budget

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| | | Current Period | Year to Date | Annual 2024 Budget | Proposed 2025 Budget |
|---|----------|------------------|-------------------|-----------------------|-------------------------|
| INCOME | 4000 | | | | |
| CONTRIBUTION INCOME | 4010 | | | | |
| ADMIN & GOVERNANCE INCOME | 4030 | | | | |
| Per Capita Receipts - Pby | 4034 | 6,544.69 | 85,453.99 | 117,693.90 | 112,718.00 |
| Per Capita Receipts - Syn | 4036 | 724.29 | 9,683.58 | 14,683.50 | 14,712.00 |
| Per Capita Receipts - GA | 4038 | 2,472.81 | 32,238.23 | 44,276.40 | 46,905.00 |
| Per Capita Rece - Prior y | 4040 | 0.00 | 8,899.09 | 5,000.00 | 5,000.00 |
| Subtotal Admin & Governance Income | 4030 | 9,741.79 | 136,274.89 | 181,653.80 | 179,335.00 |
| PBY MISSION INCOME | 4062 | | | | |
| Pby Progr & Mission Gifts | 4068 | 2,760.13 | 45,407.80 | 80,250.00 | 60,000.00 |
| Presbytery-Prior Year | 4070 | 0.00 | 1,575.00 | 0.00 | 3,000.00 |
| Subtotal Pby Mission Income | 4062 | 2,760.13 | 46,982.80 | 80,250.00 | 63,000.00 |
| OTHER INCOME | 4090 | | | | |
| Miscellaneous Income | 4091 | 0.00 | 0.00 | 0.00 | 17,100.00 |
| Synod Grant-Campus Ministry(old #4512-512) | 4148-148 | 0.00 | 846.95 | 2,700.00 | 2,700.00 |
| Other Income-Annuual Fund | 4161 | 55.00 | 2,985.00 | 8,000.00 | 8,000.00 |
| Int<Investments=drawdown | 4162 | 31,718.41 | 31,718.41 | 66,334.33 | 68,382.33 |
| Commission Ruling Elder | 4164-350 | 0.00 | 0.00 | 2,000.00 | 2,000.00 |
| Presbytery Events | 4165-165 | 0.00 | 0.00 | 0.00 | 0.00 |
| Triennium Income | 4172-116 | 0.00 | 0.00 | 3,000.00 | 3,000.00 |
| PDA Trip Registrations | 4173-117 | 0.00 | 0.00 | 0.00 | 0.00 |
| Spiritual Formation | 4178-178 | 0.00 | 130.00 | 1,200.00 | 1,200.00 |
| Rental Income | 4185 | 500.00 | 2,500.00 | 6,000.00 | 6,000.00 |
| Previous Year Surplus | 4186 | 0.00 | 8,697.00 | 93,146.86 | 78,867.34 |
| Subtotal Other Income | 4090 | 32,273.41 | 46,877.36 | 182,381.19 | 187,249.67 |
| Presbytery Designated | | | | | |
| Forest Church Closing | 4213-213 | 0.00 | 62,491.87 | 0.00 | 0.00 |
| Pby -Two Cents a Meal | 4232-232 | 0.00 | 136.13 | 0.00 | 0.00 |
| Pastoral Care Income | 4236-236 | 572.00 | 807.00 | 0.00 | 0.00 |
| Zion 4% drawdown inv. | 4227-226 | 359.19 | 359.19 | 718.39 | 749.91 |
| Camp Sale 4% drawdown in | 4251-250 | 5,442.40 | 5,442.40 | 10,884.81 | 11,443.46 |
| Pres. End. 4% drawdown i | 4293-292 | 283.58 | 283.58 | 567.17 | 592.05 |
| Subtotal Designated Income | 4200 | 6,657.17 | 69,520.17 | 12,170.37 | 12,785.42 |
| DONOR DESIGNATIONS | 4501 | | | | |
| Conger 4% drawdown inv. | 4503-502 | 655.76 | 655.76 | 1,311.53 | 1,269.06 |
| Triplett 4% drawdown inv | 4505-505 | 75.12 | 75.12 | 150.25 | 156.85 |
| Pby-Peace/Global Miss. Fu | 4506-506 | 0.00 | 531.96 | 0.00 | 0.00 |
| Synod Grant-Ohio Campus | 4512-512 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subtotal Donor Designations | 4501 | 730.88 | 1,262.84 | 1,461.78 | 1,425.91 |
| TOTAL INCOME | | 52,163.38 | 300,918.06 | 457,917.14 | 443,796.00 |

| | | | | | |
|------------------------------------|----------|------------------|------------------|-------------------|-------------------|
| EXPENSES | 5000 | | | | |
| ADMINISTRATON & GOVER. EX | 5001 | | | | |
| PBY DIRECTED PER CAPITA P | 5002 | | | | |
| To Synod - Per Capita | 5003-003 | 0.00 | 7,341.76 | 14,683.50 | 14,712.00 |
| To General Assembly-Per C | 5004.004 | 0.00 | 22,138.20 | 44,276.40 | 46,905.00 |
| Subtotal Pby Directed Per Capita P | 5002 | 0.00 | 29,479.96 | 58,959.90 | 61,617.00 |
| VOLUNTEER REIM. MILEAGE | 5010 | | | | |
| Leadership Commission | 5011 | 0.00 | 0.00 | 2,000.00 | 2,000.00 |
| Discipleship Commission | 5013 | 0.00 | 0.00 | 250.00 | 250.00 |
| Moderator | 5015 | 0.00 | 0.00 | 500.00 | 500.00 |
| Central Support/ACDC | 5016 | 0.00 | 0.00 | 700.00 | 700.00 |
| Mission Commission | 5020 | 0.00 | 0.00 | 100.00 | 100.00 |
| CRE Team | 5022 | 0.00 | 0.00 | 100.00 | 100.00 |
| Subtotal Volunteer Reim. Mileage | 5010 | 0.00 | 0.00 | 3,650.00 | 3,650.00 |
| PRESBY. EXP | 5041 | | | | |
| General Assembly Commissi | 5048 | 0.00 | 0.00 | 100.00 | 0.00 |
| Commissions Expense | 5050 | 0.00 | 0.00 | 750.00 | 750.00 |
| Contingency - General | 5052 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| Presbytery Meeting Arrang | 5054 | 0.00 | 123.21 | 1,300.00 | 1,000.00 |
| Moderator Expense | 5056 | 0.00 | 0.00 | 800.00 | 800.00 |
| Permanent Judicial Commis | 5057 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| Subtotal Presby. Exp | 5041 | 0.00 | 123.21 | 4,950.00 | 4,550.00 |
| PERSONNEL & ADMIN | 5060 | | | | |
| PRESBYTER EXP | 5061 | | | | |
| Presbyter Salary | 5062 | 4,231.15 | 25,386.90 | 50,773.76 | 50,774.00 |
| Presbyter's Housing Allow | 5063 | 2,963.86 | 17,783.16 | 35,566.30 | 35,566.00 |
| SECA Match | 5064 | 550.42 | 3,302.52 | 6,605.01 | 6,605.00 |
| Presbyter Pension/HC/DD | 5065 | 2,690.36 | 16,142.16 | 33,672.62 | 20,654.00 |
| Presbytery Con Ed Budget | 5066-066 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| Presbyter Con Ed Drawdown | 5067-066 | 0.00 | -2,000.00 | 0.00 | 0.00 |
| Presbyter Professional Ex | 5069 | 886.12 | 5,175.43 | 11,000.00 | 11,000.00 |
| Presbyter General Assembly | 5070 | 0.00 | 0.00 | 2,000.00 | 0.00 |
| Subtotal Presbyter Exp | 5061 | 11,321.91 | 67,790.17 | 141,617.69 | 126,599.00 |
| STAFF EXPENSE | 5077 | | | | |
| FIN/ADMIN OFFICE EXPENSE | 5080 | | | | |
| FIN/ADMIN OFFICE SALARY | 5081 | 4,741.75 | 28,450.50 | 56,900.34 | 58,892.00 |
| FIN/ADMIN 403B | 5082 | 83.33 | 499.98 | 1,000.00 | 1,000.00 |
| FIN/ADMIN PENSION/HC/DD | 5083 | 2,823.75 | 16,942.50 | 36,453.70 | 38,453.00 |
| FIN/ADMIN Continuing Edu | 5084 | 0.00 | 0.00 | 3,000.00 | 3,000.00 |
| FIN/ADMIN Professional Ex | 5086 | 177.55 | 177.55 | 700.00 | 700.00 |
| Subtotal Fin/admin Office Expense | 5080 | 7,826.38 | 46,070.53 | 98,054.04 | 102,045.00 |
| OFFICE STAFF | 5089 | | | | |
| Treasurer Expense | 5090-090 | 216.41 | 228.41 | 750.00 | 750.00 |
| Stated Clerk Salary | 5092-092 | 623.34 | 3,740.04 | 7,480.00 | 7,742.00 |
| Stated Clerk Expense | 5094-092 | 0.00 | 0.00 | 2,500.00 | 2,500.00 |

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|------------------------------------|----------|------------------|-------------------|-------------------|-------------------|
| Journal Clerk | 5098-098 | 414.00 | 2,484.00 | 4,967.00 | 5,141.00 |
| Journal Clerk Expense | 5100-098 | 0.00 | 12.00 | 500.00 | 500.00 |
| Webmaster Salary | 5103 | 639.50 | 3,837.00 | 7,674.00 | 7,674.00 |
| Subtotal Office Staff | 5089 | 1,893.25 | 10,301.45 | 23,871.00 | 24,307.00 |
| OTHER PAYROLL RELATED | 5109 | | | | |
| Social Security Match | 5110 | 432.96 | 2,596.21 | 5,000.00 | 5,000.00 |
| HRA #2 Draw down | 5111-113 | 362.37 | -680.18 | 0.00 | 0.00 |
| HRA #6 Draw down | 5112-114 | 96.15 | -2,160.80 | 0.00 | 0.00 |
| Health Reimbursement HRA | 5113-228 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| Professional Staff Devel. | 5114 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| Workers Comp | 5115 | 0.00 | 265.00 | 400.00 | 500.00 |
| Subtotal Other Payroll Related | 5109 | 891.48 | 5,020.23 | 11,400.00 | 11,500.00 |
| Subtotal Staff Expense | 5077 | 9,719.63 | 56,371.98 | 121,925.04 | 126,352.00 |
| Subtotal Personnel & Admin | 5060 | 21,933.02 | 129,182.38 | 274,942.73 | 264,451.00 |
| OFFICE EXPENSE | 5116 | | | | |
| Legal Service Fees | 5117 | 0.00 | 0.00 | 3,000.00 | 3,000.00 |
| Background Checks | 5119 | 0.00 | 35.85 | 200.00 | 200.00 |
| Audit Service Fees | 5120 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| Office Rent | 5130 | 1,402.33 | 8,413.98 | 16,828.00 | 16,828.00 |
| Telephone/Internet | 5132 | 367.53 | 2,287.82 | 4,500.00 | 5,000.00 |
| Computer Consultant Fees | 5134 | 243.43 | 1,582.21 | 3,000.00 | 3,500.00 |
| Microsoft Server/Subscrip | 5136 | 99.95 | 644.11 | 2,750.00 | 1,500.00 |
| Software | 5138 | 72.00 | 487.00 | 1,000.00 | 1,000.00 |
| Stationery/Supplies | 5140 | 280.54 | 1,871.19 | 3,000.00 | 3,300.00 |
| Postage | 5142 | 209.94 | 1,127.99 | 1,500.00 | 2,000.00 |
| Resources/Subscriptions | 5143 | 154.90 | 304.85 | 500.00 | 400.00 |
| MVP Insurance | 5146 | 481.20 | 3,575.88 | 5,400.00 | 6,100.00 |
| Equipment Repair/Maint., | 5150 | 399.31 | 2,383.71 | 6,000.00 | 6,000.00 |
| Equipment Replacement | 5152 | 255.86 | 1,489.79 | 5,000.00 | 5,000.00 |
| Checking Service Fees | 5154 | 236.63 | 1,674.70 | 3,500.00 | 3,500.00 |
| Paychex Service Fee & Mis | 5156 | 62.33 | 400.14 | 1,500.00 | 1,500.00 |
| Subtotal Office Expense | 5116 | 4,265.95 | 26,279.22 | 58,678.00 | 59,828.00 |
| Subtotal Administraton & Gover. Ex | 5011 | 26,198.97 | 185,064.77 | 401,180.63 | 394,096.00 |
| LEADERSHIP COMMISSION | 5300 | | | | |
| COM Retreats/Training | 5302 | 0.00 | 112.61 | 1,000.00 | 1,000.00 |
| Pastoral Asst. & Sch. COM | 5304 | 200.00 | 200.00 | 3,000.00 | 3,000.00 |
| Pastor Recognition | 5306 | 60.00 | 692.95 | 1,000.00 | 1,000.00 |
| Subtotal Leadership Commission | 5300 | 260.00 | 1,005.56 | 5,000.00 | 5,000.00 |
| DISCIPLESHP COMMISSION | 5317 | | | | |
| Candidate Psychological T | 5321 | 0.00 | 0.00 | 1,100.00 | 1,100.00 |
| Spiritual Dirs/Transforma | 5322-178 | 0.00 | 0.00 | 2,000.00 | 2,000.00 |
| Session Minute Review | 5326 | 0.00 | 0.00 | 50.00 | 50.00 |
| Clerk Training | 5327 | 0.00 | 0.00 | 100.00 | 100.00 |
| Communion Training | 5328 | 0.00 | 0.00 | 50.00 | 50.00 |
| Discipleship Events | 5329-165 | 0.00 | 0.00 | 3,000.00 | 3,000.00 |

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|----------------------------------|----------|------------------|-------------------|-------------------|-------------------|
| Sunday School Curriculum | 5330 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| Youth Events/Retreat | 5331 | 0.00 | 0.00 | 3,600.00 | 3,300.00 |
| Triennium Exp. Budget | 5333 | 0.00 | 0.00 | 3,000.00 | 2,000.00 |
| Triennium Exp. Used | 5334 | 0.00 | 0.00 | 0.00 | 0.00 |
| Christian Educator Retrea | 5335 | 0.00 | 0.00 | 500.00 | 500.00 |
| Spirit. Formation Retreats | 5341-178 | 0.00 | 208.15 | 3,000.00 | 3,000.00 |
| Conferences Scholarships | 5343 | 700.00 | 950.00 | 2,000.00 | 2,000.00 |
| Boundary Training | 5344-176 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| Preaching Track Class | 5348 | 0.00 | 0.00 | 300.00 | 300.00 |
| Commissioned Ruling Elder | 5350-168 | 0.00 | 0.00 | 300.00 | 300.00 |
| Subtotal Discipleship Commission | 5317 | 700.00 | 1,158.15 | 21,000.00 | 19,700.00 |
| MISSION COMMISSION | 5368 | | | | |
| MT-25 Racial/Economic Jus | 5374 | 500.00 | 2,500.00 | 5,000.00 | 4,000.00 |
| Kirkmont Support | 5375 | 1,500.00 | 3,000.00 | 6,000.00 | 5,500.00 |
| Campus Ministry - Toledo | 5376-148 | 1,500.00 | 3,000.00 | 6,000.00 | 5,500.00 |
| NWC Commission | 5377 | 0.00 | 0.00 | 10,000.00 | 9,000.00 |
| PDA Mission Trip | 5379 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| Subtotal Mission Commission | 5368 | 3,500.00 | 8,500.00 | 28,000.00 | 25,000.00 |
| TOTAL EXPENSES | | 30,658.97 | 195,728.48 | 455,180.63 | 443,796.00 |
| EXCESS INCOME/EXPENSES | | 21,504.41 | 105,189.58 | 2,736.51 | 0.00 |

| Church Name | Program & Mission (Mission Cause) | | | | | | | | Admin & Governance (Per Capita) | | | | | | |
|------------------------------|-----------------------------------|----------|----------|----------|----------------------------------|-------------------------|----------------------|-------------------------|---------------------------------|-------------------------|--------------------------|-----------------|------------------------------|-------------|--|
| | 2024Pledges | | | | 2024 Mission Total Pmts. To Date | 2024 Pledge Balance Due | 2024 Unpledged Pmts. | Prior Year Mission Paid | PC Prior Yr Bal.Due | PC PRIOR YRS BALANCE PD | PC PRIOR YRS BALANCE DUE | 2024 Assessment | 2024 Assessment Paid to Date | Balance Due | |
| | Pby. | Synod | GA | Total | | | | | | | | | | | |
| Adrian First | 700.00 | 30.00 | 270.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,535.60 | \$4,535.60 | 0.00 | |
| *Antwerp* | 945.00 | 40.50 | 364.50 | 1,350.00 | 0.00 | 1,350.00 | 0.00 | 0.00 | 0.28 | 0.00 | 0.28 | 1,173.00 | \$1,173.00 | 0.00 | |
| Blissfield First | 700.00 | 30.00 | 270.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 1,930.39 | 1,930.39 | 0.00 | 2,033.20 | \$2,033.20 | 0.00 | |
| Bluffton Presbyterian Church | 3,850.00 | 165.00 | 1,485.00 | 5,500.00 | 2,749.98 | 2,750.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,519.00 | \$3,519.00 | 0.00 | |
| Bowling Green 1st | 2,551.50 | 109.35 | 984.15 | 3,645.00 | 1,822.50 | 1,822.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,334.20 | \$6,334.20 | 0.00 | |
| *Bryan First * | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,982.30 | \$5,982.30 | 0.00 | |
| Bucyrus First | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,651.58 | 0.00 | 8,651.58 | 39.10 | \$0.00 | 39.10 | |
| Cadmus First | 350.00 | 15.00 | 135.00 | 500.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,798.60 | \$1,798.60 | 0.00 | |
| Cecil First | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,236.09 | 0.00 | 12,236.09 | 351.90 | \$0.00 | 351.90 | |
| Celina First | 840.00 | 36.00 | 324.00 | 1,200.00 | 200.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,111.40 | \$2,111.40 | 0.00 | |
| Clyde First | 350.00 | 15.00 | 135.00 | 500.00 | 200.00 | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,088.90 | \$1,200.00 | 1,888.90 | |
| Defiance First | 5,320.00 | 228.00 | 2,052.00 | 7,600.00 | 7,600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,049.80 | \$3,049.80 | 0.00 | |
| Delphos First | 100.00 | 0.00 | 0.00 | 100.00 | 100.00 | 0.00 | 0.00 | 0.00 | 3,251.58 | 17.30 | 3,234.28 | 312.80 | \$312.80 | 0.00 | |
| *Dola* | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 664.70 | \$664.70 | 0.00 | |
| Erie First | 1,120.00 | 48.00 | 432.00 | 1,600.00 | 1,200.00 | 400.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 625.60 | \$625.60 | 0.00 | |
| Findlay Enon Valley | 350.00 | 15.00 | 135.00 | 500.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,759.50 | \$0.00 | 1,759.50 | |
| Findlay Faith | 4,000.00 | 500.00 | 0.00 | 4,500.00 | 4,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 703.80 | \$703.80 | 0.00 | |
| Findlay First | 6,000.00 | 1,000.00 | 1,000.00 | 8,000.00 | 4,000.00 | 4,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,478.80 | \$10,478.80 | 0.00 | |
| Forest First * Closed 23* | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 273.70 | \$273.70 | 0.00 | |
| Fostoria | 700.00 | 30.00 | 270.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 15,861.24 | 654.00 | 15,207.24 | 2,619.70 | \$2,619.70 | 0.00 | |
| Fremont Eastside | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 782.00 | \$782.00 | 0.00 | |
| Fremont First | 700.00 | 30.00 | 270.00 | 1,000.00 | 500.02 | 499.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,792.70 | \$1,896.36 | 1,896.34 | |
| Galion First | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 430.10 | \$0.00 | 430.10 | |

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| Grand Rapids First | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,826.76 | 0.00 | 7,826.76 | 39.10 | \$0.00 | 39.10 |
| Huron First | 700.00 | 30.00 | 270.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 54,752.98 | 0.00 | 54,752.98 | 4,965.70 | \$0.00 | 4,965.70 | |
| Kenton Trinity | 420.00 | 18.00 | 162.00 | 600.00 | 327.50 | 272.50 | 0.00 | 0.00 | 0.01 | 0.00 | 0.01 | 938.40 | \$938.40 | 0.00 | |
| Lasalle First | 175.00 | 7.50 | 67.50 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 782.00 | \$782.00 | 0.00 | |
| Lima Faith Christian | 1,400.00 | 60.00 | 540.00 | 2,000.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 664.70 | \$665.00 | (0.30) | |
| *Lima Market St.* | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,770.20 | \$4,770.20 | 0.00 | |
| Marseilles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 821.10 | \$0.00 | 821.10 | |
| *Maumee First* | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,779.80 | \$14,779.80 | 0.00 | |
| McComb First | 490.00 | 21.00 | 189.00 | 700.00 | 0.00 | 700.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,407.60 | \$0.00 | 1,407.60 | |
| Milan | 2,520.00 | 108.00 | 972.00 | 3,600.00 | 3,600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,290.30 | \$1,290.30 | 0.00 | |
| Monroe First | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,513.10 | \$0.00 | 5,513.10 | |
| Montpelier First | 70.00 | 3.00 | 27.00 | 100.00 | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,558.10 | \$3,558.10 | 0.00 | |
| Napoleon First | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 833.35 | 1,166.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,267.80 | \$1,133.90 | 1,133.90 | |
| Norwalk First | 5,663.00 | 0.00 | 0.00 | 5,663.00 | 5,663.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,032.10 | \$9,032.10 | 0.00 | |
| Ottawa First | 1,050.00 | 45.00 | 405.00 | 1,500.00 | 750.00 | 750.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,306.90 | \$2,306.90 | 0.00 | |
| Palmyra Community | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 977.50 | \$0.00 | 977.50 | |
| Pemberville | 700.00 | 30.00 | 270.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 193.00 | 193.00 | 0.00 | 4,848.40 | \$2,424.04 | 2,424.36 | |
| Perrysburg First | 1,050.00 | 45.00 | 405.00 | 1,500.00 | 1,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,535.60 | \$1,500.00 | 3,035.60 | |
| Port Clinton | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,362.60 | \$3,362.60 | 0.00 | |
| Raisin | 210.00 | 9.00 | 81.00 | 300.00 | 0.00 | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 664.70 | \$0.00 | 664.70 | |
| Sandusky First | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,251.20 | \$625.60 | 625.60 | |
| *Shelby First* | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,407.60 | \$1,407.60 | 0.00 | |
| Tecumseh First | 1,750.00 | 75.00 | 675.00 | 2,500.00 | 625.00 | 1,875.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,904.10 | \$1,476.03 | 4,428.07 | |
| Tiffin First | 10,500.00 | 450.00 | 4,050.00 | 15,000.00 | 7,500.00 | 7,500.00 | 0.00 | 0.00 | 3,937.20 | 2,601.00 | 1,336.20 | 2,776.10 | \$2,776.10 | 0.00 | |
| Toledo Christ | 2,000.00 | 100.00 | 3,000.00 | 5,100.00 | 2,550.00 | 2,550.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,875.70 | \$5,025.17 | 3,850.53 | |
| *Toledo Collingwood* | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,169.26 | 3,503.40 | 8,665.86 | 2,658.80 | \$0.00 | 2,658.80 | |
| *Toledo Eastminster* | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,697.90 | \$1,349.00 | 1,348.90 | |
| *Toledo Fairgreen | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,893.40 | \$1,500.00 | 1,393.40 | |

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|---|-----------|----------|-----------|-----------------------|------------------|----------|----------|------------|------------|------|----------|------------|-----------------------|--------------|---------------|
| Toledo Glendale | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,133.90 | \$0.00 | 1,133.90 | |
| Toledo Hanmi Covenant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 430.10 | \$0.00 | 430.10 | |
| Tontogany | 700.00 | 30.00 | 270.00 | 1,000.00 | 500.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,150.50 | \$2,150.50 | 0.00 | |
| *Upper Sandusky 1st* | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,099.60 | \$0.00 | 6,099.60 | |
| *Van Buren* | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 469.20 | \$469.20 | 0.00 | |
| *Van Wert First* | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,128.00 | \$3,128.00 | 0.00 | |
| *Venedocia Salem* | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,629.80 | 0.00 | 1,629.80 | 3,128.00 | \$3,128.00 | 0.00 | |
| Waterville First | 2,100.00 | 90.00 | 810.00 | 3,000.00 | 3,000.00 | 0.00 | 675.00 | 1,575.00 | 0.00 | 0.00 | 0.00 | 2,385.10 | \$2,385.10 | 0.00 | |
| West Bethesda | 2,800.00 | 120.00 | 1,080.00 | 4,000.00 | 2,000.02 | 1,999.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,306.90 | \$2,306.90 | 0.00 | |
| West Eagle Creek | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 312.80 | \$312.80 | 0.00 | |
| West Unity | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,658.80 | \$2,658.80 | 0.00 | |
| Total Current | | | | 89,808.00 | 57,471.37 | | 4,875.00 | 1,575.00 | | | | 176,653.80 | \$127,336.70 | | |
| Personal Mission/Individual Contributions | | | | | | | | | | | | | | | |
| Prior yr. Mission/Per Cap | | | | | | | \$0.00 | \$1,575.00 | | | 8,899.09 | | | | |
| TOTAL | 64,874.50 | 3,533.35 | 21,400.15 | 89,808.00 | 57,471.37 | | 4,875.00 | 1,575.00 | 122,440.17 | | 8,899.09 | 113,541.08 | 176,653.80 | \$127,336.70 | 49,317.10 |
| Program & Mission Gifts - Pby (budget) | 96,000.00 | | | | Personal Mission | | | | | | | | Personal PC | 39.10 | |
| | | | | | | | | | | | | | Personal PC | 0.00 | |
| | | | | | | | | | | | | | Personal Pc | 0.00 | |
| | | | | Recvd YTD 2023 | ##### | | | | | | | | Recvd YTD 2024 | 127,375.80 | |
| | | | | Recvd YTD Prior Years | 1,575.00 | | | | | | | | Recvd YTD Prior Years | 8,899.09 | |
| | | | | Total | 63,921.37 | | | | | | | | Total | 136,274.89 | |
| | | | | | | | | | | | | | | | collected |
| Pby. Mission Pledges YTD | 64,874.50 | | | | | | | | | | | | | | of current PC |
| Bal. unpledged | 31,125.50 | | | | | | | | | | | | | 67% | |
| | | | | | | | 06/30/24 | | | | | | | | |

From: Mission Commission

Date: August 29, 2024

Subject: Summary Report

ACTIONS TAKEN ON BEHALF OF PRESBYTERY:

1. Submitted 2025 budget recommendations: Proposed moving \$2000 from Act 3577 to act #534.
2. Approved a Mission Grant of \$1000 to First Presbyterian Church Defiance for their Coats for Christmas Project.
3. Approved a Mission Grant of \$500 to Toledo Campus Ministry to purchase supplies for the Crop Hunger Walk, 22 September 2024.

RECOMMENDATIONS TO PRESBYTERY:

- 1.
- 2.

INFORMATIONAL ITEMS:

1. Assigned new members of the Mission Commission to MVP Churches as liaisons.
2. Mission Commission member Bill Treadway will explore potential PDA destinations for our MVP trip fall 2025.
3. FPC Findlay will be hosting S. Balajiedlang Khyllay for a Presbytery-wide event on 9/28: *Freeing Congregational Mission.*

Mission Commission Members: Cathi King (chair), Leo Pech, Kathy Jarosz, Bill Treadway, Peggy Lobb and Cindy Frownfelder

END HUNGER ONE STEP AT A TIME THROUGH THE CROP HUNGER WALK!

YOU CAN HELP TRANSFORM COMMUNITIES



nutritious FOOD

clean WATER

safe HOMES

SIGN-UP, START A TEAM, OR DONATE TODAY AT
CROPHUNGERWALK.ORG/TOLEDOOH

SUNDAY, SEPTEMBER 22 AT TOLEDO CAMPUS MINISTRY



Toledo Campus Ministry (University of Toledo)
2086 Brookdale Rd
Toledo, OH 43606

Registration: 1pm
Send-Off: 2pm

TOGETHER we are ending hunger and poverty in Toledo and around the world one step at a time! Join us for our experiential event with educational activities along the route and a beautiful walk around the University of Toledo campus!

Keep up to date with us by following us on Facebook and Instagram: [@ToledoCROPHungerWalk](#)

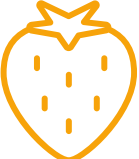
MAKE A DIFFERENCE:

\$10=  **100 MEALS**
Provides meals to families in need in the US

\$15=  **CWS SCHOOL KIT**
Supports children who need these supplies, when they're recovering from a disaster or living in other tough circumstances

\$30=  **500 BABY FISH**
Provides a great source of nutrition

\$60=  **BEEHIVE**
Provides stable jobs working with nutritious honey that can be eaten and sold

\$90=  **SOLAR FRUIT DRYER**
A reliable way to dry the fruits and vegetables families sell to earn a living

\$120=  **RIDES TO SCHOOL**
1 year of rides to school for a refugee child in Egypt

\$470=  **1 COW**
Provides both a source of nutrition and income for families

\$1800=  **COMMUNITY WELL**
Cuts down on the time it takes families to get clean water so they can go to school, plant gardens or start businesses



CWS



THE UNIVERSITY OF
TOLEDO
1872

The Toledo CROP Hunger Walk raises funds to end hunger and poverty around the block and around the world, one step at a time! 25% of all funds raised stays in our community to support the good work of **Rocket Fuel**- the Food Pantry that serves students in need at the University of Toledo. 75% goes to the global humanitarian development work of **Church World Service** (a four-star rated charity from Charity Navigator with over 75 years of trusted experience).

  @TOLEDOCROPHUNGERWALK

 CROPHUNGERWALK.ORG/TOLEDOOH

 AGIFFORD@CWSGlobal.ORG

**CROP
HUNGER WALK**
ENDING HUNGER ONE STEP AT A TIME

BY  **CWS**

From: Rev. Amy Remaklus, amyremaklus@yahoo.com; (419) 890-9145

Date: August 28, 2024

Subject: Discipleship Commission Report

ACTIONS TAKEN ON BEHALF OF PRESBYTERY:

1. Scott Elliot enrolled as Inquirer 6/28/24
2. Landon Rohrer enrolled as Inquirer 6/28/24

RECOMMENDATIONS TO PRESBYTERY:

1. None

INFORMATIONAL ITEMS:

1. **Boundary Training - see attachment**
2. **Presbyterian *Follow Me* Curriculum Survey**
 - a. Thank you for participating!
 - b. Kevin Clancy and I will be following up with you who demonstrated a desire for Presbytery-wide involvement in the upcoming months.
3. **Attentive Church Leadership event** rescheduled to March 2025
4. **Spiritual Formation Team** – Rev. Pamela Short
 - a. Fall Retreat October 13-15, 2024
5. **ReKindle Fall Youth Retreat** November 8-10, 2024 – Rev. Dave Bartley
6. **Preparation for Ministry - Rev. Sara Hodsden**
7. **CRE Program Resources**
 - a. [Pathways to Online Courses](#)
 - b. Registration is open 2023-2024 Academic Year.
 - c. Open to all, including those desiring to become Commissioned Ruling Elders as well as church and community members who want to further their education and discipleship.



Boundary Training Options for Pastoral Leaders

Trainings listed below are approved Boundary Trainings for Maumee Valley Presbytery

All pastoral leaders are required to complete one of the following trainings every three years

Other trainings may be taken; prior approval needed from Discipleship Commission

1) Synod of the Covenant sponsored Boundary Training Led by Leaderwise

Online via Zoom

6 hrs – usually 3hrs on two subsequent days

www.synodofthecovenant.org or www.leaderwise.org/sotc

Limited availability, subsidized by MVP and offered free to pastoral leaders

FREE

2) Boundary Training offered by Leaderwise – “Not Your Average Boundaries Training”

Online via Zoom

Similar trainings as above, contracting/scheduling individually w/ Leaderwise

www.leaderwise.org/workshops-programs

\$89

3) In-Person Boundary Training offered by MVP

FaithTrust Institute: Healthy Boundaries 101 and 201

Offered about every other year. 6 hrs.

Minimal cost, includes lunch.

4) Any UCC Northwest Ohio Association approved Boundary Training event

Offered yearly - www.nwoa.org

5) CongregationU – Clergy Ethics and Congregational Boundaries

Online – 2 hr course

On demand/anytime/on own - congregationu.com/course-clergy-ministerial-ethics

You are responsible for downloading certificate and sending to Dean for course credit

\$29

(There is also an Abuse Prevention Training for \$29 that is a good option for all church leaders - congregationu.com/course-abuse-prevention-boundary-awareness)

Boundary Training Options for Congregational Leaders



Trainings listed below are suggested options for churches in Maumee Valley Presbytery

The Book of Order requires boundary training every three years for elders/leaders, but how that training is done is up to each session and its adopted rules. (G-3.0106)

If you offer training, consider partnering and offering it to other PCUSA churches in your area.

1) Utilize Maumee Valley Presbytery's Healthy Boundary PowerPoint

Created by local Presbyterians, GP Matt Meinke, Lisa Allgood (EP, Cincinnati), and two corporate HR leaders, this Powerpoint is designed for you or someone at your church to lead your Elders and Deacons in boundary training. Includes case studies/time for discussion. Customize the training to fit your Session's needs. Matt suggests recruiting an elder not on Session (perhaps a teacher!) to come train all the current leaders, breaking it up into 3 sections, and completing 1/3rd of the training each year, or offering the whole training each year to new leaders as they rotate onto Session or Deacons.

Available at mattmeinke.com/resources

FREE

2) Boundary Training offered by Leaderwise – “Board Boundaries Training”

Online via Zoom

www.leaderwise.org/workshops-programs

\$89 per person

3) Lead your Session in the FaithTrust Institutes: Healthy Boundaries 101 or 201

Downloadable PDFs, videos posted on YouTube. Includes free Teacher's Guide, free PDF workbooks in English and Spanish.

www.faithtrustinstitute.org/healthy-boundaries

FREE

4) CongregationU – Abuse Prevention Training

Online – 2 hr course

On demand/anytime/on own

congregationu.com/course-abuse-prevention-boundary-awareness

Downloadable certificate that can be sent to the clerk for course credit

\$29 per person



Maumee Valley Presbytery Invites you to our

Fall Spiritual Formation Retreat October 13, 14, & 15, 2024 “The Imprint of Christ”

Artist Joyce Nafziger along with Pamela Short will lead us in reflecting on the marks Jesus makes on our lives. Nature walks will be followed by very simple print making. You may go away with a modest bookmark or a stunning bulletin cover.

If art is not your thing, come anyway and take in the mystery of God's creations at Lial. The grounds are particularly beautiful in the fall. Woods and meadows, little lakes and large hospitality provide opportunities for rest and reflection.

Location:

**Lial Renewal Center,
5908 Davis Road
Whitehouse, Ohio
www.lialrenewalcenter.org**

Arrive Sunday

**Any time after 3:00 p.m.
A lite supper will be
available at 5:30 with
devotional time beginning
at 7:00 p.m.**

**Depart Tuesday
at noon**

BASIC RETREAT

**\$25 per person for
all sessions and meals**

OVERNIGHT LODGING

**\$35 per person/per night
with a shared bathroom on the hall
\$40 per person/per night
with a private bath**

**Don't let the cost stop you!
Scholarships available!**

Email matt@maumeevp.org

REGISTRATION:

www.maumeevp.org

Joyce W. Nafziger was a K-12 art teacher for 34 years, most of it at Pettisville School. She earned her B.A. in Art Education from Goshen College in 1980, and a Master of Arts in Education from Bluffton University in 1997. She has taken numerous art classes from various other universities to enrich her art experience. A photography class at Arrowmont School of Arts & Crafts in Gatlinburg, Tennessee, and a class in Florence, Italy with fellow art educators were a couple of her favorites.

Joyce enjoys working with all art media, but especially enjoys drawing and printmaking. She has worked collaboratively with her husband and potter, Mark Nafziger on several art projects. One joint project is the ceramic mural showcasing the history of Pettisville School installed in the Pettisville School atrium. Her life is marked by the gentle strength of the Holy Spirit.



Rev. Pamela Short is a retired pastor who serves on the MVP Spiritual Formation Team. She carries the message of God's love to various churches in the Presbytery through pulpit supply. "God's call on my life includes a particular emphasis on blessing others. It is my hope that through this retreat your heart and eyes will see anew the imprint of Jesus' blessings on your life."

To: Rev. Amy Remaklus, Discipleship Commission
From: Rev. Pamela Short
Re: Report from the Spiritual Formation Team:
Rev. Dr. Matt Meinke, Rev. Cathy Johnson-Paine, Rev. Nan Clancy,
Rev. Dr. Doris Chandler, Rev. Pamela Short
Date: August 26, 2024

With the death of Rev. Dr. Ann Marie Montgomery and the new call of Rev. Mary Beth McCandless to the First Presbyterian Church of Evansville, Indiana, Presbytery of Ohio Valley, our team is in need of new members. We are in the process of praying about this and reaching out. Your prayers and input are very much appreciated!

Two Quiet Day Retreats were held this summer at Pamela Short's home on Lake Diane near Camden, Michigan. Three clergy persons attended the first retreat on July 15 and one attended the second retreat on August 15.

The Fall Spiritual Formation Retreat is scheduled for Oct. 13-15, 2024 at Lial Renewal Center. Artist Joyce Nafziger and Pamela Short will present "The Imprint of Christ". Please see flyer for more information. Gloria Box and others from our Waterville congregation have agreed to provide meals. Thanks be to God!

The 2025 Spiritual Formation Retreats:
Both will be at Lial Renewal Center.
April 27-29, 2025 with Rebecca Bosarge
October 12-14, 2025 speaker to be determined

We value your oversight and are open to your counsel at any time. Thank you for keeping us in your prayers! May the Holy Spirit rest upon you in kindness, restoration, and peace.

From: Rev. Sara Hodsden

Date: August 28, 2024

Subject: Preparation for Ministry

ACTIONS TAKEN ON BEHALF OF PRESBYTERY:

1. Enrolled Scott Elliot as an Inquirer (Adrian FPC) (June 28, 2024)
2. Enrolled Landon Rohrer as an Inquirer (Maumee FPC) (June 28, 2024)

INFORMATIONAL ITEMS:

Current Candidates Under Care:

- Jason Armstrong (Maumee FPC)
- Marie Loudon-Hanes (Findlay FPC)

Current Inquirers Under Care:

- Janet Brehm Taylor (Christ PC, Toledo)
- Bill Treadway (Tiffin FPC)
- Leon Wang (Bowling Green FPC)
- Scott Elliot (Adrian FPC)
- Landon Rohrer (Maumee FPC)

Although we have wonderful teams assisting in the process for our inquirers and candidates, we could use a few more. We especially need female elders who are willing to serve on teams. If you would like to serve the church in this rewarding way, contact Rev. Sara Hodsden at 610-955-3075 or sara.hodsden@gmail.com.

Respectfully Submitted,
Rev. Sara Hodsden, Facilitator
Preparation for Ministry Process

From: New Worshiping Communities Commission

Date: 9/3/24

Subject:

INFORMATIONAL ITEMS:

1. Continued working to familiarize the commission with New Worshiping Communities Manual
2. Met with possible New Worshiping Communities leaders who had previously engaged with this ministry under the auspices of the Mission Commission. The commission reiterated the process as well as that both are encouraged to take the Discerning Missional Leadership (DML) assessment as a next step.
 - a. Hamni UT College Ministries/Jin-Seung Kim
 - i. Students are actively discerning the possibility of becoming a NWC
 - b. Lance Wiesmann
3. Maumee has made a plan to explore developing a NWC with one of the ministries it engages in
4. Discussed how to best plant seeds for NWC's throughout the Presbytery discussing possible leaders from ministries we have observed throughout the Presbytery. Discussed the use of social media/Youtube/podcasts as useful tools to disseminate this information.

Report to Presbytery
September 17, 2024
Leadership Commission

Recommendations to Presbytery-

A. The Leadership Commission recommends adoption of the 2025 Minimum Compensation Standards (attachment 7b) specifically:

In 2025, Maumee Valley Presbytery's Minimum Compensation Standards will be set based on the Total Cost to the Congregation: \$78,100 for full-time minimum terms of call in 2025, \$81,400 in 2026 (numbers calculated based on the medians from BOP).

Additionally:

- 1) Pastors currently enrolled (enrolled before 12/31/2024) in the Pastor's Participation Plan shall be enrolled in the Transitional Pastor's Plan for the year 2025 *unless the pastor chooses otherwise*. (Dues = 43% of Total Effective Salary)
- 2) Congregations made a commitment and shall retain the effective salary of their pastor, keeping commitments to the promises made to the pastor when calling them.

Information: This is the document shared as a draft with sessions in July so they could begin to consider their contracts, terms of call and budgets this summer. As stated in the document, this is a fundamental shift toward minimum standards **based on the Total Cost to the Congregation of a pastor's terms of call**. There are two reasons for this change. 1) "Total Effective Salary" is a Board of Pensions created standard that frequently caused confusion while neither accurately reflecting the pastor's taxable income nor the true impact on the congregation's budget. Indeed, the focus on Total Effective Salary often led sessions to under-budget the compensation packages they authorized PNCs to offer. 2) The other reason for this shift is that in 2025 the Board of Pensions is significantly restructuring how medical benefits are offered. This includes new packages, more flexibility, and in many cases dependent coverage that is optional. The increased complexity of this structure presents challenges for presbyteries to utilize past minimum standards when compensation packages will increasingly not be standard.

It is our hope that basing compensation standards on the cost to the congregation will increase transparency and clarity in budgeting. General and Executive Presbyters in our Synod and beyond have discussed this shift and have given one another advice and counsel to help presbyteries adapt to the changes. We have included a worksheet designed to help sessions and treasurers calculate the terms of call and contract with more ease.

B. The Leadership Commission recommends adoption of the Compensation Standards for Commissioned Ruling Elders (CRE) and Certified Christian Educators (CCE) Serving Churches at

80% of the Minimum Compensation Standard for Ministers, or **\$62,480 for full-time in 2025, and \$65,120 in 2026**.

⌘ The presbytery strongly recommends enrolling CREs and CCEs in the Covenant Package, which includes Pension accrual and other benefits.

⌘ The church must assess and address health care needs and options for CREs and CCEs (please note that CREs are eligible for the Congregational Pastors Package).

⌘ CREs are eligible for housing allowance.

⌘ The Presbytery requires including 12-week family leave, 4 weeks of Vacation (not prorated for part-time), 2 weeks Continuing Education (not prorated for part-time), and strongly recommends utilizing many of the other considerations/recommendations listed above for pastors (i.e. Professional Reimbursable Accounts, sabbatical, 403(b)(9) matching contributions, FSA/HSA or HRA, etc].

(see attachment 7b)

C. The Leadership Commission recommends to the presbytery the appointment of Administrative Commission for First Montpelier, OH to counsel with the session concerning reported difficulties in the session and congregation, acting to resolve the conflict and correct those difficulties. This commission will have the power to assume original jurisdiction if they cannot resolve the conflict. The Commission recommends the following to be elected to this Administrative Commission:

D. The Commission recommends approval of the written request from West Eagle Creek Presbyterian Church, Montpelier, OH to be granted a waiver from G-2.0404 which limits terms of ruling elders and deacons.

Actions Taken on Behalf of Presbytery:

1. That R. James Miller be appointed Moderator of Eastminster Presbyterian Church beginning in September 2024
2. That the Rev. Don Giesmann, retired United Church of Christ minister (formerly PCUSA), be appointed Moderator of Eastminster Presbyterian Church, from June 1 through August 31, 2024.
3. That the Commission validate the ministry of the Rev. Cathy Johnson as chaplain to the Dominican Sisters at Adrian, MI for the year 2024. She was inadvertently left off our January action.
4. To dissolve the pastoral relationship between Tom James and Eastminster PC, effective May 31, 2024, and when requested, transfer his membership to Detroit Presbytery.
5. To request the transfer of the Rev. Mark Stephen Merold, HR, from Scioto Valley Presbytery and receive him as a member of MVP as honorably retired. Stephen served at Celina for many years and now lives in Kenton with his wife.

6. Appointed Ed Bettendorf as Moderator of both sessions at First Presbyterian Church and Eastside Presbyterian Church in Fremont, OH, effective July 1, 2024.
7. Approved the contract between Lance Wiesmann and Cadmus Presbyterian Church, Adrian MI, effective July 1 through Dec. 31, 2024 with no renewal. Cash \$ 500 per week; Minister's Choice including Medical Coverage of \$ 300 (per month); \$ 2000 professional expense; \$ 750 Continuing Ed expenses reimbursable; 1 week vacation, 4 days con ed. In addition, appointed Lance Wiesmann as Moderator of Cadmus Presbyterian Church effective July 1,2024.
8. Approved the terms of call to Amy Remaklus as part time pastor at Ottawa Presbyterian Church, effective August 1, 2024. She is also the Director of the Toledo Campus Ministry at the University of Toledo. These terms of call were negotiated in concert with Amy, the TCM Board of Directors, and the PNC at Ottawa, with help from Luke Choi from the Board of Pensions.

| | | |
|----------------------------|-------------------------|--|
| Cash Salary | \$ 13,420.00 | |
| Housing allowance | \$ 12,500.00 | |
| ½ SECA | \$ 1,982.88 | |
| Business/Professional | \$ 4,000.00 | (Cell phone, mileage, travel expenses) |
| Continuing Education | \$ 1,500.00 | |
| 10% Pension contribution | 10% of effective Salary | |
| BOP Medical Insurance 2024 | 29% of effective salary | |
| BOP Medical Insurance 2025 | 33% of effective salary | |

Paid Vacation 4 Weeks including 4 Sundays

Paid Continuing Education 2 Weeks including 2 Sundays

9. Approved the contract between the Rev. Julie Kling and First United Presbyterian Church of Pemberville, OH beginning August 14, 2024 for a two- year period with a 60 day out clause for either party. Twenty hours per week. Annual terms Salary \$ 20,935.38; housing allowance \$ 6,280.61; negotiated medical reimbursement \$ 4200 (HRA) – Effective Salary \$ 31,415.99; Minister's Choice/ Covenant package plus FICA Allowance of \$ 2401.32; Reimbursables for prof expenses and continuing education of \$ 5500 annually. Total \$ 42,462,36 annually for 2024 with projected raise in January of 2025 of \$ 1416 per year with the proper adjustments to benefits.
10. Approved the dissolution of pastoral relationship between the Rev. Mary Beth McCandless and the West Bethesda and West Eagle Creek congregations effective September 30, 2024; and upon their request, to dismiss Mary Beth McCandless to Ohio Valley Presbytery. She has accepted a call as pastor of First Presbyterian Church, Evansville, IN. She is a member of MVP in very good standing.
11. Concurred with the action of the Bluffton congregation for them to form a PNC. The call to Matthew Zuelhke was withdrawn by vote of the congregation on August 25, 2024

FOR INFORMATION

The Vision Team will have periodic articles in the presbytery newsletter on the topic of shared ministry and other ideas to strengthen the churches in our presbytery. Today, the Vision Team presents some ideas to help your congregation discern its ministry into the future. At the November Presbytery meeting, the team will host an Open Space to dig into these questions and explore options for pastoral support to consider. (7d)

The FACT team of the Commission has been working on a financial worksheet for sessions to use in evaluating church finances as they consider pastoral terms of call and contracts into the future. While designed for congregations in transition, this is a helpful piece for any session as they look to their viability and what pastoral support and ministry they can sustain. Today, the Revs. Jeff Schooley, Doris Chandler and Julie Kling will review this piece with you. At the November Presbytery meeting, they will host an Open Space time to dig in to the document. (7c)

Goings and Comings:

Goings: Jim Miller has retired from First United Presbyterian Church, Pemberville, OH and we honor his retirement today.

Mary Beth McCandless is moving to Ohio Valley Presbytery, following service at West Bethesda and West Eagle Creek Presbyterian Churches, Montpelier, OH. She will become pastor at First Presbyterian Church in Evansville, IN.

Comings:

Lance Wiesmann continues service as CRE part time at Cadmus Presbyterian Church, Adrian MI.

Julie Kling is now Transitional Pastor at First United Presbyterian Church in Pemberville OH.

Amy Remaklus is now pastor at Ottawa Presbyterian Church in addition to being the Director of Toledo Campus Ministry.

Elizabeth Handley, elder in full connection with the Eastern Ohio Conference of the United Methodist Church, serves as contract pastor at Faith Presbyterian Church, Findlay, OH

Stephen Merold, HR, is transferring back to the presbytery from Scioto Valley Presbytery, living in Kenton, OH

Respectfully submitted:

Ann Wasson, Moderator with Commission members:

Doris Chandler, Jessie Commeret, Jeanne Gay, Julie Kling, Jo Salvage, Jeff Schooley, Tom Steensma, and Joel Youkers.



MAUMEE VALLEY PRESBYTERY

Leadership Commission Recommendation to Presbytery

2025 Minimum Compensation Standards

Background/Rationale

Significant changes are coming for how minimum compensation will be set. Previously, minimums were set based on set minimums in certain categories, the chief of which was Total Effective Salary (Cash Salary + Housing + Deferred Compensation).

In 2025, the Leadership Commission is recommending that the presbytery shift toward minimum standards **based on the Total Cost to the Congregation**. There are two reasons for this change. 1) "Total Effective Salary" is a Board of Pensions created standard that frequently caused confusion while neither accurately reflecting the pastor's taxable income nor the true impact on the congregation's budget. Indeed, the focus on Total Effective Salary often led sessions to under-budget the compensation packages they authorized PNCs to offer. 2) The other reason for this shift is that in 2025 the Board of Pensions is significantly restructuring how medical benefits are offered. This includes new packages, more flexibility, and in many cases dependent coverage that is optional. The increased complexity of this structure presents challenges for presbyteries to utilize past minimum standards when compensation packages will increasingly not be standard.

It is our hope that basing compensation standards on the cost to the congregation will increase transparency and clarity in budgeting.

In Maumee Valley, our previous policy calculated minimums utilizing 80% of the churchwide median salary numbers as determined by the Board of Pensions from the previous calendar year. While the new recommendations do away with that formula, it will still be used as an instrument to help Leadership Commission determine recommended Total Cost recommendations (i.e. a living wage in NW Ohio or SE Michigan + benefits)

Therefore, we recommend the following:

Recommendations

In 2025, Maumee Valley Presbytery's Minimum Compensation Standards will be set based on the Total Cost to the Congregation: \$78,100 for full-time minimum terms of call in 2025, \$81,400 in 2026 (numbers calculated based on the medians from BOP).

Additionally:

- 40 1) Pastors currently enrolled (enrolled before 12/31/2024) in the Pastor's Participation Plan shall be enrolled in the Transitional Pastor's Plan for the year 2025 *unless the pastor chooses otherwise*. (Dues = 43% of Total Effective Salary)
- 40 2) Congregations made a commitment and shall retain the effective salary of their pastor, keeping commitments to the promises made to the pastor when calling them.

In establishing minimum compensation standards Maumee Valley Presbytery affirms the following values and calls upon its member congregations to do the same:

- 45 ☞ That pastors' compensation should keep pace with the cost of living in this area, so that they can afford to work and live here
- 45 ☞ That all pastors and their families should have access to quality health care
- 50 ☞ That pastors and congregations should be given maximum flexibility to negotiate compensation packages that work for them so long as the first two values are upheld when doing so.

2025 Minimum Compensation Standards

55 All Pastors working **full-time** (40 hours/week) in a congregation of Maumee Valley Presbytery shall have a salary and benefits package with a **total cost to the congregation of no less than \$78,100** inclusive of salary, housing, deferred compensation, pension, medical coverage, SECA offset, professional reimbursements, and any other benefits extended to the pastor. At a minimum, this compensation package shall include:

- 60 ☞ PPO medical coverage for the pastor through the Board of Pensions
- 60 ☞ Up to twelve weeks paid family medical leave in keeping with G-2.0804 and the policies of Maumee Valley Presbytery, approved Feb 2019.

65 The compensation package for any pastor working at least 20 hours/week shall include:

- 65 ☞ Participation in the pension plan of the Presbyterian Church (U.S.A.)
- 65 ☞ 4 weeks of vacation (inclusive of four Sundays)
- 65 ☞ 2 weeks of continuing education leave (inclusive of two Sundays)

70 The compensation packages for pastors who are working part-time shall be prorated according to the number of hours worked. Churches are encouraged to weigh the reality of disproportionately higher costs for benefits, and that a half-time position may be more than 50% of the full-time minimum listed above. Vacation and Continuing Education are not normally prorated for part-time positions.

75 The Leadership Commission will review and make recommendations for minimum compensation standards for 2026 and 2027, the remaining years of the Transitional Medical Plan through the Board of Pensions, as real numbers become available.

80 For some pastors and congregations, the Transitional Plan will help ease the burden by stepping
up the real cost over three years.

For other pastors, there will be an advantage to immediately switching to the new
Congregational Pastors Plan in 2025. Please note that once a pastor opts out of the Transitional
85 Plan, it will no longer be an option for future years. For this reason, pastors should carefully
consider if they expect to have a major life event like getting married or the introduction of a
child to the household in the next three years. To avoid forcing the pastor to disclose
relationship and reproductive issues to their congregation, it is the policy of Maumee Valley
Presbytery that the pastor has the right to choose to stay in the Transitional Plan and does not
90 need to provide an explanation for that decision.

Compensation Package Recommendations

While these terms of call leave much of the details of compensation packages up to pastors and
congregations to negotiate, Maumee Valley Presbytery very strongly encourages congregations
95 offer:

⌘ A SECA¹ Offset of 7.65% of the Total Effective Salary even at the cost of reducing the pastor's
salary by 7.65% to accomplish this. Doing this will keep the take-home pay and tax burden of
the pastor the same. However, doing so will also reduce the dues that the congregation pays to
100 Board of Pensions since the Board of Pensions does not consider SECA Offsets that cover up to
the first 50% of the tax burden in determining Total Effective Salary. Doing this in the above
example would reduce the total Board of Pensions cost to from \$21,1197.28 to \$19,575.65 for a
total savings of \$1,621.59 which could be used to provide other benefits to the pastor.

⌘ Matching contributions to a 403(b)(9) plan for the pastor. The Board of Pensions does not
105 consider matched contributions to be part of total effective salary so this can also be used to
reduce the total dues paid to the Board of Pensions. Congregations already making unmatched
contributions could shift this to a matched contribution and realize a discount of Board of
Pensions dues while the same total contribution is made.

⌘ An Accountable Reimbursement Plan which may be used to reimburse business-related
110 expenses including mileage (at the applicable IRS rate), professional expenses such as
memberships, books, the cost of continuing education (travel, lodging, and registration), cell
phone, meals, etc. when receipts are submitted to the Treasurer.

⌘ Section 125 Plans to help pastors use pre-tax dollars to pay for medical and dependent
childcare costs. Maumee Valley Presbytery offers this at no cost to its churches, and has hired a
115 Third Party Administrator to manage the Plan. Visit maumeevp.org/documents-forms for more

¹ Because the tax code considers pastors to be self-employed, they pay for Social Security and Medicare under the
Self Employment Contributions Act (SECA) instead of the Federal Insurance Contributions Act (FICA). This means
that pastors pay the full 15.3% of the tax rather than the employer paying 7.65% and the employee paying 7.65%.
Many congregations pay the pastor a SECA Offset to help cover the cost of these taxes in the same way that they
do for the other people employed at the church. The Board of Pensions has structured dues calculations to
encourage congregations to do this.

details.

- ✦ Continuing Education Leave and funds should rollover from year-to-year for up to 3 years (usually six weeks) unless a higher maximum is set by the congregation.
 - ✦ The Board of Pensions has a dues calculator and full explanations of the various plans like the Covenant Package, Congregational Pastors Package, and Transitional Pastor's Participation. Visit pensions.org for details or call MVP's Church Consultant Rev. Luke Choi for a one-on-one consultation – 609-575-6321 or LChoi@pensions.org
 - ✦ Adoption of Maumee Valley Presbytery's recommended Sabbatical Leave Policy.
- 125 Maumee Valley Presbytery strongly discourages congregations from:
- ✦ Instituting cost sharing for spouse, child, or family medical coverage. While the new Board of Pensions structure permits this (and Maumee Valley Presbytery does not prohibit it), it would be more tax advantageous to the pastor for salary to be reduced and the church to pay the full cost. The church will also see a cost savings as the pastor's Total Effective Salary would be
- 130 reduced thereby reducing the dues paid to the Board of Pensions.

Other Considerations:

- ✦ Congregations that give extra weeks of vacation or continuing education leave may count those weeks as part of the Total Cost to the Congregation at the rate of 1.9% of the Total Effective Salary.
 - ✦ Pastors with access to other medical benefits (Tri-Care from military service, coverage through a spouse's plan, eligibility for Medicare) should consult with the Leadership Commission to receive permission to adjust minimum standards accordingly.
 - ✦ The Board of Pensions has shared that it is working towards extending eligibility for Medicare Part B in 2026 to provide additional flexibility for working pastors of retirement age and eligible spouses of pastors.
 - ✦ Congregations that are providing a manse as part of compensation should draft a manse use agreement with the pastor clearly stating the rights and responsibilities of both the pastor and the congregation. The value of the manse in the terms of call should be expressed as the fair rental value of the manse determined through appropriate means. Per the rules of the Board of Pensions, the value of the manse must be at least 30% of the Total Effective Salary
 - ✦ Unspent reimbursements may roll over from year-to-year with the permission of the session.
 - ✦ When a pastor is engaged in Shared Ministry (serving more than one PCUSA congregation simultaneously), the compensation of all congregations served will be added together to determine if the minimum standard has been met. When the Board of Pensions Shared Ministry Grant is received, that value of that shall be counted as part of the Total Cost to the Congregation for the purpose of determining if the minimum standard has been met.
 - ✦ The above minimums and standards are considered minimums for first call/no experience pastors, and cost of living adjustments and pay raises for additional experience/education/certifications are expected.
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Compensation Standards for Commissioned Ruling Elders (CRE) and Certified Christian Educators (CCE) Serving Churches

160 **Minimum Compensation Standards for full-time Commissioned Ruling Elders (CREs) and Certified Christian Educators (CCE) will be based on the Total Cost to the Congregation: 80% of the Minimum Compensation Standard for Ministers, or \$62,480 for full-time in 2025, and \$65,120 in 2026.**

⌘ **The presbytery strongly recommends enrolling CREs and CCEs in the Covenant Package, which includes Pension accrual and other benefits.**

165 ⌘ **The church must assess and address health care needs and options for CREs and CCEs (please note that CREs are eligible for the Congregational Pastors Package).**

⌘ **CREs are eligible for housing allowance.**

170 ⌘ **The Presbytery requires including 12-week family leave, 4 weeks Vacation (not prorated for part-time), 2 weeks Continuing Education (not prorated for part-time), and strongly recommends utilizing many of the other considerations/recommendations listed above for pastors [i.e. Professional Reimbursable Accounts, sabbatical, 403(b)(9) matching contributions, FSA/HSA or HRA, etc].**

**2025 Maumee Valley Presbytery Minimum Terms of Call Worksheet
(for Congregational Pastors Package)**

175 _____ Salary

+ _____ Housing Allowance (if selected by the pastor) / or Manse Value

180 + _____ Other Reportable Income **

+ _____ SECA – Should typically be \$0, unless employer pays more than 50% of
SECA. Please see SECA line under other compensation*. (Total IRS rate is 15.3%. Church shall
185 pay first 7.65% for employee. If church pays second half of 15.3%, then that half is reportable as
income on this line.)

= _____ TOTAL EFFECTIVE SALARY

190 CONGREGATIONAL PASTORS BOARD OF PENSIONS DUES (includes major medical dues for the
pastor only (16% of effective salary); plus defined benefits pension dues, death and disability
dues (10% of effective salary)

+ _____ 26% of Total Effective Salary in 2025

195 OTHER COMPENSATION(S)

+ _____ Board of Pensions major medical premiums for pastor's spouse, children, or family
(spouse + children). This figure is the *congregation's portion* of additional major medical
200 coverage premiums, if selected.

+ _____ SECA* (Employer pays first 7.65% of Total Effective Salary)

+ _____ Continuing Education Reimbursable Account (It is strongly recommended this be
205 at least \$1,500)

+ _____ Professional / Auto Reimbursement Account (Travel, Books, Cell, Technology,
Online Subscriptions, etc. Travel/mileage calculated at IRS reimbursable rates)

210 + _____ Moving Expenses (Please note moving expenses are taxable by
the federal government as part of the pastor's salary, and impact SECA paid by pastor)

= _____ TOTAL PASTORAL COMPENSATION PACKAGE COST TO CONGREGATION. THIS
215 TOTAL MUST TOTAL AT LEAST \$78,100

**2025 Maumee Valley Presbytery Minimum Terms of Call Worksheet
(for Transitional Pastor's Participation)**

220 _____ Salary

+ _____ Housing Allowance (if selected by the pastor) / or Manse Value

+ _____ Other Reportable Income **

225 + _____ SECA – Should typically be \$0, unless employer pays more than 50% of SECA. Please see SECA line under other compensation*. (Total IRS rate is 15.3%. Church shall pay first 7.65% for employee. If church pays second half of 15.3%, then that half is reportable as income on this line.)

230 = _____ TOTAL EFFECTIVE SALARY

TRANSITIONAL PASTOR'S PARTICIPATION BOARD OF PENSIONS DUES (includes major medical dues for the pastor and any dependents (33% of effective salary); plus defined benefits pension dues, death and disability dues (10% of effective salary)

235 + _____ 43% of Total Effective Salary in 2025

OTHER COMPENSATION(S)

240 + _____ Board of Pensions major medical premiums for pastor's spouse, children, or family (spouse + children). This figure is the *congregation's portion* of additional major medical coverage premiums, if selected.

245 + _____ SECA* (Employer pays first 7.65% of Total Effective Salary)

+ _____ Continuing Education Reimbursable Account (It is strongly recommended this be at least \$1,500)

250 + _____ Professional / Auto Reimbursement Account (Travel, Books, Cell, Technology, Online Subscriptions, etc. Travel/mileage calculated at IRS reimbursable rates)

+ _____ Moving Expenses (Please note moving expenses are taxable by the federal government as part of the pastor's salary, and impact SECA paid by pastor)

255 = _____ TOTAL PASTORAL COMPENSATION PACKAGE COST TO CONGREGATION. THIS TOTAL MUST TOTAL AT LEAST \$78,100

Financial Analysis for Churches in Transition

Introduction

The following tools are meant to help churches understand the financial realities of their church and of their community. These tools are useful for any church in any season of its life but are especially focused for churches in transition. Indeed, churches are always transitioning in one way or another. The goal of the following worksheets and exercises is to help Sessions and/or Pastor Nominating Committees have a comprehensive, clear-eyed view of every fiscal reality facing them – and their next pastor. This work means both looking internally at the realities of the church and externally at the realities of your community in which the church resides. The hope is that these insights will be useful for church leadership as well as any pastoral candidate. Accordingly, these worksheets and exercises are divided into two main sections – Church and Community.

CHURCH

Exercise #1: A 5-year income vs. expenses analysis

Directions

1. Working with your church treasurer and/or the most informed person about church income and expenses, review the last five full years of income and expenses.
 - a. NOTE #1: Merely looking at each year’s Session-passed budget is insufficient. Budgets are projections of upcoming financial realities, but they are not the realities themselves. Additionally, many churches have “pass through” money, such as when a special collection is taken up for a local mission partner. In this scenario, the church receives that money (e.g., \$500 for the local food bank) as income and then immediately sends that money out as an expense. Even though these pass through funds aren’t part of the church’s programmatic, staff, and/or building expenses, they are still a reflection of the amount of money the congregation is giving in total.
 - b. NOTE #2: Endowed gifts, one-time gifts, etc. should all be included for “income,” when applicable.
 - c. NOTE #3: Large (surprise) expenses, such as a new roof or boiler, should all be included for “expenses,” when applicable.
2. The goal is to get a realistic portrait of the *actual* income and expenses for each year, even if some years are anomalous. Those anomalies can be discussed during the Reflection/Prompt portion below.
3. Using the above instructions, fill out “Church #1” tab on the Excel spreadsheet provided with these prompts and reflection questions.

Reflection Questions/Prompts

1. Looking at Row 4, has your church brought in more money than it has spent or vice versa?
2. Are there any discernable trends that your group notices? If so, what are they? What does your group make of these trends?
3. Were there any notable anomalies in either income or expenses? If so, make sure to discuss/discern those.

4. If the church is consistently spending more than it is bringing in (and doing so, presumably, by using savings), ask the church treasurer to share how much savings is left. Project how long the current, five-year trend could extend given the amount of available savings. How does the Session/PNC feel about this savings timeline?

Exercise #2: Key Donor Analysis

Directions

1. Working with your church treasurer and/or the most informed person about church income and expenses, review the last five full years of donor giving, focusing specifically on the top 20% of donors. This information **must be** deidentified before it is shared with anyone who does not have regular access to this information.
2. Begin by determining the number of giving units in your congregation. A giving unit is not the same thing as a congregant. A church might have 150 members, but only 60 giving units since many of those members are married and/or sharing a household together. (Note: How you want to handle post-confirmation adolescent members is up to you, though it's our guidance to consider them part of the giving unit of their household).
3. Once you've determined the number of giving units (e.g., 60) only focus on the top 20% based upon **total annual giving** (e.g., 12 giving units in this example)
 - a. Note: "Total annual giving" should include pledged giving, per capita giving, special offerings, capital offerings, in-kind donations, and any other form of financial giving to the church. Basically, the total amount listed on these giving units' end-of-the-year financial statements that churches must give for contributions to be tax deductible.
4. Enter all this information on the "Church #2" tab of the provided Excel spreadsheet.
 - a. Additional donor lines can be added by right clicking on Row 14 and selecting "insert." (Do make sure to insert from Row 14 or else the functions that have been set up could break/yield incorrect data).
5. Using the total income for each year from Church #1 tab, add this information for each listed year where prompted.
6. The "Percentage" row will show the percentage of the total annual income contributed by the top 20% of giving units.

Reflection Questions/Prompts

INTRO: In an ideal world, the top 20% of giving units would comprise 20% of the annual giving. This world is ideal because it would mean that everyone earns essentially the same and everyone gives essentially the same. We do not live in an ideal world, of course, and there's even a strong argument that "equity" – rather than "equality" – should be the ideal of a shared communal life together. Regardless, the aim of this exercise is to determine how vulnerable your church is if it lost any of its top 20% of givers. There is no precise science to this (yet!), but suffice it to say that the fiscal stability of the church is best served when its financial burdens and duties are shared as equally as possible. We have all heard the old adage around volunteering that "20-percent of the people do 80-percent of the work." This may be true/inevitable for volunteering, but it *must not* be true for your church's fiscal stability.

1. Reviewing the "Percentage" row, how does your Session/PNC feel about these numbers?

2. Reviewing specific, deidentified donors from Row 2 and following, are there any obvious imbalances amongst even the top givers? For example, do Donors #1 and #2 comprise a disproportionate amount of giving even amongst the top givers?
 - a. If the answer to this question is “yes,” then you must seriously consider how sustainable your church’s income is if something should happen to these top-of-the-top givers.
3. If you had to set a goal for what the actual percentage given by the top 20% of givers *should* be, ideally, what number would you choose? Why? Discuss any differences of thinking amongst members of your group?

ALTERNATIVE:

Some churches have been blessed with significant endowments or other investments that yield a significant percentage of the church’s annual income. While these monies, per the directions in Exercise #1 above, ought to be included in the “Annual Income” line, it is also possible that these endowed gifts can skew the overall donor giving. For example, a small church with a large endowment could easily see 50% of its total income derived from investments, which makes it quite possible that the top 20% of giving units actually give *less than* 20% of the total income. If this is the case for your church, you can opt to remove endowed gifts/investment income from the total Annual Income line so as to better focus in on giving habits.

Also, if this is the case for your congregation, it may not be a bad idea to do a similar sort of five-year analysis that looks at just how much total Annual Income results from endowments/investments. This can be its own important and telling metric, though such money is often stabler than individual giving units and therefore your church annual income may remain more reliable than giving unit-only dependent churches.

Final CHURCH Questions/Prompts

1. So much of our finances is personal and based on our money stories. These stories shape how we feel about money and inform our spending and saving habits. What are the stories in your life how you feel about money?
2. After reviewing church finances, do you notice any trends? Discuss what you see or don’t see in this data.
3. Does this data change how you feel about the church’s financial health?
4. Have your feelings about the church’s financial health changed?
5. What new questions about the church’s financial well-being has this exercised yielded for you? Share these questions with your Leadership Commission liaison, Transitional pastor, and/or Leadership Commission transition liaison. Collectively, we can work to answer those questions for the benefit of your Session/PNC.

COMMUNITY

Exercise #1: Review cost of renting in your community.

Directions

1. Go to Zillow.com
2. On the homepage for Zillow, look to the left corner for the “Rent” button. Click it
3. On the next page, type in your city or zip code into the search bar
4. Since you won’t know the lifestyle needs of your next pastor, fill out the provided FACT spreadsheet under the tab labeled “Community #1” as thoroughly as possible – that is, identify 1-2 bedroom apartments for a single/married only/married with one child pastor and also 3-4 bedroom apartments for pastors with larger families.
5. Fill in as many rows of information as you have patience for, though aim for at least 4 smaller apartments and 4 larger apartments so as to have a reasonable sample size.
 - a. Note: If your region doesn’t even have 8 rentals available, note this on the provided form and proceed to the following, pertinent questions.

Reflection Questions/Prompts

1. In the opinion of the Session/PNC would you say there are many rental options, a few rental options, or a dearth of rental options?
 - a. Discuss how these realities might impact your search (e.g., very few rental options could hinder finding a pastor; many rental options – and presumably lower prices because of how supply-and-demand works – could be a selling point to a candidate)
2. Using the data from the spreadsheet, make a reasonable, educated guess as to how much a person might have to spend to rent a quality space. Try to get agreement within your group as to what the amount (or range) would be. (A family of six has different needs than a single pastor, but do your best to figure out “average” anyway).
3. Fiscally responsible microeconomics advises that no one should spend more than 25-percent of their take home pay on rent (or 33-percent on combined rent and utilities, for those rentals that cover utilities)¹. Using this as your assumption too, take your agreed upon “average” from #2 and multiple it by 4. Write down this number.
4. Looking at the number from prompt #3, discuss what amount the church should be prepared to pay to a new pastor to rent an apartment in a fiscally responsible way in your community.

¹ If questions about where this 25/33 rule comes from, we encourage folks to research the matter for themselves. Doing so will result in various mortgage websites with various percentage-based “rules” for financial health. Whatever the exact percentage you decide to use, the overall point remains the same – namely, to make sure that your pastor’s income is sufficient for the expense of living in your community.

Exercise #2: Review cost of purchasing a home in your community.

1. Go to Zillow.com
2. On the homepage for Zillow, look to the left corner for the “Buy” button. Click it
3. On the next page, type in your city or zip code into the search bar
4. Since you won’t know the lifestyle needs of your next pastor, fill out the “Community #2” tab of the provided FACT spreadsheet. As with reviewing rentals above, try to find a diversity of living spaces that can reflect different needs that pastors at different life stages might have.
5. Fill in as many rows of information as you have patience for, though aim for at least 4 smaller homes and 4 larger homes so as to have a reasonable sample size.
 - a. Note: If your region doesn’t even have 8 homes available, note this on the provided form and proceed to the following, pertinent questions.

Reflection Questions/Prompts

1. Are there many purchasing options, a few purchasing options, or a dearth of purchasing options?
 - a. Discuss how these realities might impact your search (e.g., very few purchasing options could hinder finding a pastor; many purchasing options – and presumably lower prices because of how supply-and-demand works – could be a selling point to a candidate)
2. Using the data from the spreadsheet, make a reasonable, educated guess as to how much a person might have to spend to buy a quality space. Try to get agreement within your group as to what the amount (or range) would be. (A family of six has different needs than a single pastor, but do your best to figure out “average” anyway).
3. Visit the Bank of America Mortgage Calculator webpage (<https://www.bankofamerica.com/mortgage/mortgage-calculator/>) and enter in key information from your research thus far, including the zip code of where your pastor might live (start with the church’s zip code, but consider others when you think applicable) and your “average” price from #2. For the sake of simplicity, select “Fixed 30 Year” for the type of mortgage. Finally, play around with the down payment amount. We recommend using the “%” button rather than the “\$” button and changing the percentage amount between 5% (first-time homeowner’s most likely percentage amount down) to 20% (no PMI level).
4. Record the range of monthly expenses based upon the different percentages down and/or the range of likely purchasing prices.
5. Fiscally responsible policy says that ideally no one should spend more than 33-percent of their take home pay on their mortgage, property taxes, and homeowner insurance (plus PMI, when applicable). Using this as your assumption too, take the different monthly expense amounts from #4 and multiply them by three. Write down these numbers.
6. Looking at the numbers from prompt #5, discuss what amount the church should be prepared to pay a new pastor for them to buy a home in a fiscally responsible way in your community.

On Manses

If the church provides a manse for the pastor, there is no investment through home ownership for the pastor. Thus, it is important for the church to provide the pastor the opportunity to build equity toward home ownership while they live in the manse.

A “manse equity allowance” provides this opportunity. The payment is not made directly to the pastor. Rather, the payment is made to a deferred compensation plan or account. The monies in the account are given to the pastor upon (1) the pastor buying a home or (2) the dissolution of the pastoral relationship.

7d

Pastoral Transitions: What Are the Options?

This document was created by Maumee Valley Presbytery's Vision Team, which reports to the Leadership Commission. If you have questions about the contents or would like to talk with someone about the situation in your church, please contact any of the following:

Jeanne Gay (RevJeanneGay@gmail.com)

Julie Kling (jkling@live.com)

Kathryn Rivera Torea (PastorKRT@1stpresbyterianperrysburg.com)

Susan Rowland Miller (srowmill@gmail.com)

Ann Wasson (pastor@1presby.com)

First Steps: Self-Assessment Studies

As a Session works to determine which of these options will be best for their church, we highly recommend that they work through two studies.

- The first is FACT (**F**inancial **A**nalysis for **C**hurches in **T**ransition), which was created by a small group of people within our presbytery to help churches assess their financial situations. FACT is available in this docket and on the MVP website.
- The second is a self-assessment tools such as Holy COW ! Consulting—the CAT (Congregational Assessment Tool) for churches worshiping 35 members or more, or Conversations for smaller churches. Maumee Valley Presbytery can offer subsidies to help cover the cost of either of these assessment tools.

Options for Smaller Churches

If, after working through the recommended assessments, your Session has ascertained that the church's membership and budget are smaller than would be required for a full-time ordained and installed pastor, you have many options, including the following:

1. Part-Time Pastor

You may choose to follow the traditional Presbyterian path toward finding a pastor, including an Interim Pastor, a Pastor Nominating Committee, and a nationwide search through the Church Leadership Connection (CLC), but with the intention of finding a **part-time ordained (or ordainable) pastor** with a Masters of Divinity degree.

Note that there simply aren't many pastors within the system who are looking for part-time work. It may be easier to find such a person within a smaller geographic radius.

Also note that part-time pastors cannot necessarily be expected to move to the community where the church is.

7d

2. Commissioned Pastor

You may choose to search within the presbytery for a Commissioned Pastor (formerly called a Commissioned Ruling Elder and before that a Lay Pastor). Commissioned Pastors have been trained through the presbytery and can be called only to churches within Maumee Valley Presbytery, often to part-time positions and at a rate equal to 80% of the presbytery minimum, plus benefits.

3. Shared Pastor/Ministry (*aka Yoked Congregations*)

Here **two or more geographically close churches** (both/all PCUSA or PCUSA and another denomination¹ agree to share a pastor (or sometimes multiple staff). The pastor to be shared may be identified either through a national search or through networking within the presbytery.

The congregations will need to work together beforehand to define just how this ministry will work, exploring questions such as *How will worship be scheduled so the pastor can serve both/all of the congregations?* and *How will the congregations share the pastor's compensation and benefits?*

Sample covenant agreements between congregations sharing pastors are available through the Vision Team or on the MVP website.

- a. **Shared Pastor:** Here the congregations agree to simply share a pastor but otherwise maintain their own Sessions, buildings, worship, and other activities.
- b. **Shared Ministry:** In this model, the congregations not only share a pastor but also share parts of their ministry. This often begins with two or more separate congregations getting together to share in particular ministries or events, allowing congregants to get to know each other and trust each other. Some of these kinds of events/ministries might include the following:
 - Meeting needs in the community (food pantry, housing for homeless, etc.) together
 - Doing Vacation Bible School together
 - Sharing adult education opportunities
 - Creating a PW Circle with members from different churches
 - Worshipping together for special services (Ash Wednesday, Good Friday, other)

¹ The PC(USA) is in “full communion” with the Evangelical Lutheran Church, the United Church of Christ, and the Reformed Church in America. This means that pastors from any of these denominations can serve each other's churches. Sharing ministry with a church of another denomination (e.g., United Methodist or Episcopalian) is possible but a little trickier.

7d

4. Shared Ministry with Multiple Staff.

In this model, a number of churches share multiple members of a staff—perhaps one pastor who specializes in worship planning and another with expertise in church administration, plus a Christian Educator and a part-time Commissioned Pastor focusing on pastoral care—all of them shared between, say, four churches. This allows pastors to focus on their strengths and congregations to benefit from multiple voices in leadership.

5. Relying on Pulpit Supply and/or Congregation Members

Some congregations have survived for years with rotating pastors filling the pulpit one Sunday at a time. Others have utilized members of their own congregation to preach and, with special training, to serve communion. While this system may work very well over the short-term, these churches tend not to grow, as potential new members are usually looking for the stability of having a pastor.

6. Merging Congregations.

Here, two or more congregations agree to merge their congregations into a single congregation—to move into a single church building with a single Session, worship, fellowship events, and missions. The pastor may be a Commissioned Pastor or an ordained pastor. Deciding to merge requires a great deal of preliminary work on the part of members of both congregations, to recognize the churches' similarities as well as their differing cultures, values, and practices.

Full-Time Pastor Option

Some congregations can afford to call a full-time pastor. If this is true for your congregation, you will go through the PC(USA)'s traditional path, which includes completing a mission study of some kind (currently likely the Congregational Assessment Tool—CAT—from Holy Cow!), finding and calling a Transitional (Interim) Pastor, electing a Pastor Nominating Committee, and conducting a nationwide search for a full-time ordained (or ordainable) pastor with a Masters of Divinity degree.

Recognition of Honorable Retirement from the Ministry of Word and Sacrament

OPENING SENTENCES

Psalm 90:1-2; Psalm 103:1-5

Lord, you have been our refuge
from one generation to another.

**Before the mountains were brought forth,
or the land and the earth were born,
from age to age you are God.**

Bless the Lord, O my soul,
and all that is within me, bless God's holy name.

**Bless the Lord, O my soul,
and forget not all God's benefits,**

who forgives all your sins
and heals all your infirmities;

**who redeems your life from the grave
and crowns you with mercy and loving-kindness;**

who satisfies you with good things,
and your youth is renewed like an eagle's.

REMEMBERING • GIVING THANKS

The moderator briefly recounts the ministry of the retiring ministers.

It is appropriate for other members of presbytery to offer personal reflections as well.

Jim, you have completed your active service as a minister of the Word and Sacrament. Your sisters and brothers in this presbytery rejoice with you in the evidence of the Holy Spirit in your work. We thank God for your dedicated ministry in the church of Jesus Christ, and we praise God for the grace that has allowed your ministry to touch many lives.

Now we come to mark with you the fulfillment of your calling, as the presbytery celebrates your retirement. While we know this begins a time of rest and the enjoyment of other callings, we value the experience you have gained and the skills you have acquired throughout your years of ministry. Therefore, we welcome your continued participation in the life of the church, using your gifts in meaningful ways. You remain a colleague in ministry, and we will continue to seek your wisdom and your fellowship.

Together with the whole church, you will find new opportunities to fulfill your baptismal calling, as one marked by the Holy Spirit, a disciple of Jesus Christ. May God continue to bring joy and peace to your life, just as you have blessed the Presbyterian Church with your ministry and the gospel of Jesus Christ.

PRAYER

Eternal God, through all the years of our lives your love protects and guides us. By your Spirit you call us to varied ministries in the service of Jesus Christ. We praise you for your gifts to your servant Jim, for his faithful proclamation of your Word, the administration of the holy sacraments of Jesus Christ, and his pastoral care and leadership in the church. Grant to him time for refreshment and rest, reflection and rejoicing, and the fullness of your peace. Through your Holy Spirit bless each of us that we may remember the love of Jesus Christ, which unites us in the service of our Lord. In the name of Christ we pray. **Amen.**

The moderator leads the presbytery in greeting the retiring ministers.