

**MINUTES OF THE PRESBYTERY OF THE MIAMI VALLEY
STATED MEETING, SATURDAY, NOVEMBER 12, 2022
ZOOM HOSTED BY SEVEN MILE PRESBYTERIAN CHURCH
9:00 AM
FOR APPROVAL: SATURDAY, FEBRUARY 11, 2023**

NOTE: MWS = Minister of Word and Sacrament
RE = Ruling Elder

PREPARE

OPENING OF THE STATED MEETING

The meeting was convened at 9:00 a.m. on Saturday, November 12, 2022, by Minister of Word and Sacrament Sarah Sparks-Franklin, Moderator, who opened with prayer. Moderator shared that Minutes for Good News could be shared in the chat for everyone to read and gave instructions for voting and joining breakout rooms on Zoom.

The moderator then welcomed first time commissioners to the meeting and called on COM vice-chair, MWS Anna Owens to introduce new pastors, MWS Annie Melick, Eaton, and to offer a memorial for MWS David Girbert, HR, who joined the Church Triumphant. *(Appendix C)*

STATEMENT OF QUORUM AND EXCUSED ABSENCES

Moderator Sparks-Franklin declared that a quorum was present, and that the formation of the roll was formed by advance registration of presbyters and confirmed those registered present electronically by observation of their faces and names on Zoom and the participants list. The attendance is attached. *(Appendix A)*

A motion prevailed to seat corresponding member, MW Mihee Kim-Kort from the Presbytery of Baltimore and excuse 8 MWS and 4 Ruling Elder Commissioners

A motion prevailed to give voice to Deacon Bryce Wiebe, Melanie Monzon and John Bailer from the Columbia Partnership

A motion prevailed to give voice to RE Gaye Gerrin of College Hill Community Church.

APPROVAL OF THE DOCKET

A motion prevailed to adopt the agenda with no changes.

WORSHIP was led by MWS Sarah Sparks-Franklin. The sermon from MWS Mihee Kim-Kort was based on Acts 4:5-12. MWS Carol Pierson presided at communion.

HOSPITALITY REPORT

CRE Gidget Collins, pastor of Seven Mile Presbyterian Church, shared video about the church. She also shared the mission by inviting those present to support the food pantry that they host at the church. She then led the Land Acknowledgement.

BREAKOUT SESSION: Hearing Heats: Learning to Listen

MWS Amy Duiker introduced this session and Deacon Bryce Wiebe invited those present to share who had taught them to pray. He also encouraged everyone to consider what you

experienced and what you expected. Each person was to share for 2 minutes and the other person in your group was to simply listen.

REPORT OF THE STATED CLERK

MWS Lynn Bova, Stated Clerk, thanked all of the congregations who offer support through their offerings and per capita payments. She reported that the Minutes for the September 13, 2022, meeting and other Administrative Commissions to install were to be approved in the consent agenda. She shared correspondence that was received from PILP and Special Offerings and thanked all the congregations who support any or all of the Special Offerings.

The stated clerk gave a report on the reading of the 2020 and 2021 Minutes. She reported that the following churches had not completed their minute review: Blue Ball (scheduled for Nov. 14), Immanuel Korean, Huntsville, Jamestown, Middletown, St. Luke, Rushsylvania, West Liberty, and Yellow Springs (it appears they have been read but no report was filed).

(Appendix B)

The stated clerk reminded everyone that statistical season is here and that she has contacted the clerks of sessions and has a meeting set up for November 30 to answer questions. The portal opens on December 2 for churches.

The stated clerk reported that there are about 33 proposed changes to the book of order including a totally rewritten section called Church Discipline (currently the Book of Discipline). Meetings will be held on Zoom to discuss the changes over the next few months before voting takes place. GA Actions and the proposed amendments to the Constitution were made available. The stated clerk reminded commissioners to be sure all staff including treasurers had the new presbytery address and that the upcoming the upcoming 2023 Presbytery Meeting dates with planned locations:

<p>Saturday, February 11, 2023, 9:00 a.m., ZOOM (Host: Corinth Presbyterian) Reports and docket requests due by January 30 Tuesday, May 9, 2023, 3:00 p.m., at Fairborn Presbyterian Reports and docket requests due by April 26 Tuesday, September 12, 2023, 3:00 p.m., at Xenia United Reports and docket requests due by August 30 Saturday, November 11, 2023, 9:00 a.m., ZOOM (Host: TBA) Reports and docket requests due by Oct. 30</p>

We are grateful to these churches for agreeing to host. Churches interested in hosting stated presbytery meetings in future years are encouraged to contact the Stated Clerk.

The stated clerk reported on Minister changes since the May 2022 stated presbytery meeting include:

- a. Gains: Jounghnam Lee (from Homestead)
- b. Losses: Kevin Murphy (Cincinnati), David Girbert (to the Lord's Loving Care)
- c. In transition: Laura Nile Tuell (to Cascades Presbytery), Darcy Metcalf (to Maumee Valley)
- d.

The stated clerk invited RE Marge Morgan to share an update on Realm.

LEADERSHIP COUNCIL

MWS Amy Duiker, Chair, presented the Consent Agenda. No items were pulled for consideration.

A Motion Prevailed to adopt the consent agenda as follows:

Stated Clerk**Approved the action of the Stated Clerk:**

1. **Minutes** of the September 13, 2022, stated presbytery meeting as distributed, and that the Stated Clerk be authorized to make any technical and non-substantive corrections as needed.
Minutes of the Administrative Commission to install MWS Mike Wakeland as Minister of Word and Sacrament at Dayton: Westminster on September 5, 2022. *(Appendix D)*
2. **Minutes** of the Administrative Commission to install MWS Carol Pierson as Designated Pastor at Sidney Presbyterian Church on October 30, 2022. *(Appendix E)*

Leadership Council:**Approved the action of the Leadership Council:**

1. **Approval** of Independent Accountant's Audit Report regarding 2021 Presbytery of the Miami Valley Financial Statements. *(Appendix F)*
Approve the Independent Accountant's Report dated November 1, 2022 relating to the presbytery's financial statements as of December 31, 2021, in accordance with G-3.0113 of the Book of Order, which include the conclusion that:

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Presbytery of the Miami Valley as of December 31, 2021, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Received the report of the Leadership Council:

1. Approved an amount not to exceed \$1500 be taken from the Church Sale Money Market fund (330.200) for treasurers' training.
2. Approved an amount not to exceed \$8000 taken from the Church Sale Money Market fund (330.200) for an Enneagram workshop, cohort groups and assessments.
3. Approved an honorarium of \$200 for MWS Mihee Kim-Kort for preaching at the presbytery meeting coming from Presbytery Meetings (501.425)
4. Approved the food pantry at the Seven Mile Presbyterian Church as our mission at every meeting for November's Presbytery meeting.
5. Approved pulling \$5000 from the COM line item 501.200 and \$4500 from Committee on Representation and Diversity line item 501.204 in the proposed budget for 2023 and taking those amounts from the church sale money market fund (330.200).

6. Approved recommending the renewal of Executive Presbyter Terry Kukuk's call for another 5 year term beginning on March 1, 2023.
7. Approved recommending the amended proposed budget including the terms of call for the EP and SC go to Presbytery for approval.

Committee on Ministry:

Received the report of the Committee on Ministry

NOTE: the September meeting was cancelled so there was no action taken.

1. Appointed MWS Josh Rodriguez (Piqua, Westminster) to serve as Moderator at Troy beginning in November until MWS Frank Rupnik returns.
2. Approved the action of the session of the Bath Presbyterian Church to renew the part-time (19 hours per week) Stated Supply Pastor appointment of MWS Emily Haddox for the period of January 1, 2022 to December 31, 2022 at the following terms, and continue her appointment as moderator of the session:

Cash Salary	\$39,939.74
Housing	\$ 0
Supplemental Medical	\$1000
Deferred Income	\$2000
Effective Salary	\$42,939.74
Other	
SECA	
Auto (@ IRS rate)	up to \$1000.00
Cont. Ed.	up to \$1750.00
Prof. Exp	up to \$500.00
Est. BOP	
Total	\$46,189.74
Vacation:	4 weeks including 4 Sundays
Cont. Ed.:	2 weeks including 2 Sundays

3. (1.) Approved on behalf of the Presbytery of the Miami Valley in accordance with the Book of Order G-2.09, the dissolution of the pastoral relationship as mutually requested by the Middletown congregation and pastor, Rev. Isaacs, following the congregational meeting on Sunday, October 30, to be effective November 4, 2022. The final dissolution papers will be signed and provided following the congregational meeting.
- (2.) Agreed to transfer Rev. Isaacs to the member-at-large roll of this presbytery effective November 4, 2022.
- (3.) In conjunction with the end of this pastoral call, and the congregation's concurrence thereof, the Presbytery of the Miami Valley, through its Committee on Ministry, agrees to:
 - a. Provide pastoral care to all parties involved and hold all parties involved in prayer.

- b. Appoint a Moderator for the Session and provide it with support and assistance as appropriate.
 - c. Provide the Session with assistance in securing ongoing pastoral leadership.
 - d. Comply in all respects with the PCUSA Standards of Ethical Conduct - Life Together in a Community of Faith: Standards of Ethical Conduct for Ordained Officers in the Presbyterian Church (U.S.A.) as attached.
 - e. Monitor compliance with this agreement and enforce breaches of this agreement as described above in items 2d and 3d.
- 4. Authorized the COM chair in consultation with the Executive Presbyter and Vice Chair of COM to appoint a moderator for Middletown to be ratified at the November COM meeting.
- 5. Appointed a team including MWS Anna Owens (liaison), RE Bridget Hawkins, RE Michael Seewer (in an advisory role), RE Alice McCollum, and MWS Lynn Bova (staff) to walk with the session and pastor to address reported irregularities and discord at College Hill Community Church.
- 6. Approved the updated pulpit supply list.

This concludes the Consent Agenda

Leadership Council

MWS Lawrence Bartel brought a recommendation from the Staff Support committee following EP Terry Kukuk's review. **A motion prevailed** to renew the contract for the Executive Presbyter, MWS Terry Kukuk, for an additional 5 years beginning March 1, 2023.

A motion prevailed to approve the 2023 Budget including the terms of call for EP Terry Kukuk and SC Lynn Bova. (Appendix G)

A motion prevailed to change the PMV Bylaws Section 2.02 and 2.03 to read as follows (a first reading was done in September):

Section 2.02: Representatives of Churches

Each session under the jurisdiction of the presbytery shall be represented at each meeting of the presbytery by the number of ruling elders directed by the following active membership calculations:

1 – 249 members:	1 ruling elder
250 or more members:	2 ruling elders

Whenever a session is not represented by a regularly elected ruling elder commissioner at four consecutive Stated Meetings without excuses satisfactory to the presbytery, the session shall be notified in writing by the Stated Clerk and shall be requested to render satisfactory reason for this absence.

Section 2.03: Ruling Elder Members of the Presbytery

Ruling elders elected to serve as: Moderator, Vice-Moderator, Leadership Council Chair, a member of the Leadership Council, a member of the Committee on Ministry, a member of the Committee on Preparation for Ministry, a chairperson of a standing committee, Executive

Presbyter, and Stated Clerk shall be enrolled as ruling elder members of the presbytery for the duration of service in these positions, whether or not commissioned by their sessions.

The assembly was reminded to go to the website to sign up for Constant Contact and to like the Facebook page.

COMMITTEE ON MINISTRY

Anna Owens, Vice Chair, reported and brought the following motion from the COM:

The Committee on Ministry of the Presbytery of Miami Valley recommends that the Presbytery of Miami Valley appoint an Administrative Commission for College Hill Community Presbyterian Church as described below.

+ PC(USA) Book of Order, G-3.0109 b (5), Administrative Commissions:

Administrative commissions are designated to consider and conclude matters not involving ecclesiastical judicial process, except that in the discharge of their assigned responsibilities they may discover and report to the designating council matters that may require judicial action by the council.

Functions that may be entrusted to administrative commissions include, but are not limited to:

(5) (by presbyteries, synods, and the General Assembly) visiting particular councils, congregations, or agencies over which they have immediate jurisdiction reported to be affected with disorder, and inquiring into and settling the difficulties therein, except that no commission of a presbytery shall be empowered to dissolve a pastoral relationship without the specific authorization by the designating body (G-2.0901).

Background or Report of Disorder

The Committee on Ministry has become aware of serious, unresolved conflicts within College Hill Community Presbyterian Church that are endangering the life and ministry of the congregation. As such, the Committee on Ministry is reporting to the Presbytery that the congregation is affected with disorder.

A variety of serious difficulties associated with church leadership at College Hill have been reported to the Committee on Ministry, specifically relating to the Session and the Pastor/Moderator. These problems have been enumerated by a substantial number of questions and complaints from a significant number of individuals, as well as requests for presbytery assistance by these individuals. Many of these individuals are ordained Ruling Elders and Deacons who have called, emailed, and written letters to the Committee on Ministry.

To list a few of these concerns:

1. The Session has closed itself off from the congregation, refusing requests for attendance at meetings, and leaving correspondence to the Session from concerned members unanswered. Though closing Session meetings is technically permitted per Robert's Rules of Order, it must be done by formal vote of the Session and recorded in the Session meetings. As of this writing, the Committee on Ministry has no confirmation that this vote was taken. Additionally, a non-Presbyterian pastor, who is not an installed member of the Session, has voice. This, too, must be done by formal vote of the Session, and, again, as of this writing, there is no evidence that this vote has taken place. (G-3.0107/G-3.0201)

2. Members of the congregation have been removed from congregational meetings, Session meetings, and committee meetings by the pastor and the Session due to disagreements over membership, policy, and practice. This does not follow the process outlined in the Rules of Discipline. (D-1.0103)
3. Congregational meetings (G-1.05) have been conducted in a manner not in line with the Book of Order's requirements for decency and order to be maintained. Specifically, a member stood up to address concerns about the pastor and the Session, and her membership was publicly questioned by the pastor and Session, who conferred together and claimed this member was, in fact, not in active membership status and requested that she leave the meeting. The person in question was a member, and no public acknowledgment or apology was ever made. This information should have been readily available from the clerk of session "...shall keep its rolls of membership and attendance, maintain any required registers... (G-3.0204, see also G - 3.0204a Membership Roll)
4. Requests for recordings of congregational meetings have been refused to people who were in attendance. In consultation with the denomination, it has been stated that recordings become part of the official record and the bylaws should reflect how electronic meetings are held and who has access to and if a motion to record is required. No request to record appears to have been made.
5. Non-members have been baptized, despite expressing limited interest in becoming members. While this is technically allowed per our polity, there is no record that the Session approved these baptisms following the instructions in the Book of Order (W-3.0403).
6. The pastor has assumed the responsibility of chairing committees. This practice does not seem to uphold the Bylaws of College Hill Community Church stating that "the lead officer of all organizations, ministering units, committees and task forces shall be an active member or friend of the congregation." The pastor holds membership in the Presbytery.
7. An installed elder was removed from a Session meeting and received a formal letter dictating that she not participate in further committee meetings until conflict resolution process had been observed. This process, as well as the removal of an installed elder, does not follow the Book of Discipline's process for removing an installed elder. Additionally, this decision was made in a called Session meeting that changed the purpose of the meeting without notifying all members prior to the meeting. (G-3.0203)
8. The pastor and Session have arranged votes regarding moving the pastor's status from Stated Supply to Installed. This has been done without authority from the Committee on Ministry and does not follow the Presbytery's requirements for this to take place (Presbytery of the Miami Valley Policy and Practice Handbook, Committee on Ministry, practice 2.04)
9. The Clerk of Session has failed to keep appropriate records for Session meetings and Congregational meetings, which violates the BoO (G-3.0104 and G-3.0204 and G-3.0107).
10. The Session and the pastor asked the Committee on Ministry for an exemption to electing elders in 2021, though it has been stated that there was a slate of elders prepared by the nominating committee for that year.

These are only a few of the many expressions of concern that have come to the attention of the Committee on Ministry of the Presbytery of the Miami Valley. Collectively, they reflect serious dysfunction.

Purpose:

The Committee on Ministry recommends pursuant to the Book of Order provisions G-3.0109b (5) that the Presbytery authorize the Moderator to appoint an Administrative Commission to work with College Hill Community Presbyterian Church. The Commission will consist of five (5) presbyters, at least one of whom shall be a member of the Committee on Ministry, with the remaining members representing an even distribution of teaching and ruling elders from churches in the Presbytery of the Miami Valley, for the following purposes, including but not limited to:

- a. Working with the Session, Pastor, and congregation to address the causes of division and disorder, and to seek ways to encourage constructive resolution on the issues;
- b. Working with the Session, Pastor, and congregation in addressing issues of relationships and expectations among pastor, officers, staff, and members;
- c. Providing at least two (2) persons of the Administrative Commission to attend all Session meetings with voice (but no vote) and to provide leadership where necessary and appropriate;
- d. Reporting its progress to the Committee on Ministry monthly,
- e. Providing an initial report of its findings and recommendations to the Presbytery of the Miami Valley at the next immediate stated meeting following its appointment; and
- f. Providing regular reports to the presbytery thereafter until completion.

Scope and Authority

It is further recommended that this Administrative Commission have the full authority of Presbytery of the Miami Valley in addressing this matter with the congregation., except where limited by the Presbyterian Church (USA)'s Book of Order. If it is determined by the Administrative Commission that the Session of College Hill Community Presbyterian Church in Dayton, Ohio cannot exercise its authority, or is unable or unwilling to manage wisely its affairs, the Administrative Commission of the Presbytery of the Miami Valley, after a thorough investigation and a full opportunity to be heard is given to all parties involved, has the authority to assume original jurisdiction with full powers of the Session, in which case the Session of the College Hill Community Presbyterian Church will cease to act until such time as the Presbytery shall otherwise direct (G-3.0303e).

The Moderator of the Presbytery is to appoint the members according to our bylaws Article VI, Section 6.02.

A motion to amend as follows prevailed:**+ PC(USA) Book of Order, G-3.0109 b (5), Administrative Commissions:**

Administrative commissions are designated to consider and conclude matters not involving ecclesiastical judicial process, except that in the discharge of their assigned responsibilities they may discover and report to the designating council matters that may require judicial action by the council.

Functions that may be entrusted to administrative commissions include, but are not limited to:

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pastoral relationship without the specific authorization by the designating body (G-2.0901).

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The Moderator of the Presbytery is to appoint the members according to our bylaws Article VI, Section 6.02.

A motion was made, seconded and prevailed to table this motion until the next presbytery meeting. College Hill requested time to work on issues internally and to meet with a group from COM.

The moderator closed this time with prayer.

PRESBYTERY COVENANT'S MISSION STATEMENT

A part of the Presbytery Covenant's Mission Statement was read together.

EQUIP

SYNOD EXECUTIVE'S REPORT

(Appendix H)

Minister of Word and Sacrament Chip Hardwick, Synod Executive, announced that the Matthew 25 grants would be announced soon and that 2 congregations in PMV had received a grant. The SoC is preparing a virtual Christmas Day service that will be available on their website soon. A request for photos of your church's neighborhood or your congregation engaging with your community was made. Please send them to Heather at the Synod Office. He announced upcoming preaching workshops and announced that Lindsey Anderson had been hired as the Organizer for Synod Communities of Color. Please stay in touch by signing up for the newsletter or visiting the SoC website.

EXECUTIVE PRESBYTER'S REPORT

MWS Terry Kukuk, Executive Presbyter, shared some reflections on the last five years including, tornadoes, a mass shooting, pandemic and culture changes. She is looking forward to the next five years focusing on building relationships, continuing to engage in difficult dialogues, and encouraging all of the disciples in the presbytery. The EP announced upcoming trainings including one in January for Treasurer's or Financial Secretaries and a workshop on Enneagram and how that intersects with our faith. She thanked Cliff Haddox for all his help on the technology for the meetings.

NURTURE

NOMINATIONS COMMITTEE

RE Marge Morgan, chair, reported.

A motion prevailed with no nominations from the floor to elect:

Committee on Preparation for Ministry

Class of 2025 ~ MWS Daria Schaffnit, Yellow Springs

Nominating Committee

Class of 2025 ~ MWS Emily Haddox, Dayton, Bath

Staff Support

Class of 2023 ~ RE Cynthia Nowka, Springfield Covenant

Synod of the Covenant Commissioner (beginning in January 2023)

Class of 2025 ~ MWS Mike Wakeland, Xenia United

COMMITTEE ON PREPARATION FOR MINISTRY

Kelley Shin, chair, reported that the committee continues to work with those under care. A motion prevailed to approve readers, MWS Ted Dennis, and RE Ann Brienza, for ordination exams.

NETWORK SUPPORT AND GRANTS

Mike Gardner, chair, reported that three grants had been approved and has received one inquiry about a peacemaking grant proposal. He invited members of the Columbia Partnership to make a presentation. Oxford Presbyterian Church sent 10 people to visit and they requested prayer for the region.

COMMITTEE ON REPRESENTATION AND DIVERSITY

(Appendix I)

RE Diane Welborn, Co-Chair, reported that there were two opportunities to discuss the film Hidden Figures and that more opportunities are being planned.

MODERATOR'S REPORT

Moderator Sparks-Franklin acknowledged the written reports:

Staff Support

(Appendix J)

Financial Report Through September 2022

(Appendix K)

A Motion Prevailed to receive the reports.

The Moderator reminded the assembly of the Stubborn Hope theme and that there was information in the packet about upcoming events and shared that Bath Presbyterian was hosting a conversation about *I Am Not Your Negro*. She expressed thanks for those who had stayed for the entire meeting. Pray for Michael Seewer attending the moderator's conference and offered a reminder about MWS Josh Rodriguez's installation. The next stated meeting on February 11, 2023, at 9:00 am on Zoom will be hosted by Corinth Presbyterian Church.

A Motion Prevailed to adjourn the meeting with a benediction.

CONNEC 7

Meeting Adjourned at 12:44 p.m. with a Benediction

Our next stated presbytery meeting— Saturday, February 11, 2023 at 9:00 a.m. on Zoom will be hosted by Corinth Presbyterian Church.

Recorded by:

MWS Lynette Bova, Stated Clerk

Appendixes

A – Attendance

B –Minute Review 2020 & 2021

C – Girbert Memorial
D - Minutes from Administrative Commission to Install Mike Wakeland
E – Minutes from Administrative Commission to Install Carol Pierson
F – Financial Audit from Accountant
G – 2023 Budget including Terms of Call for the EP and SC
H – Synod of the Covenant report
I – Committee on Representation and Diversity report
J – Staff Support report
K – Financial reports through September 2022

REMAINDER OF THE PAGE LEFT BLANK INTENTIONALLY

APPENDIX A**LEGEND:**

P – Present E – Excused Blank – Absent *Italics* – attendance recorded in more than one category
 MWS – Minister of Word and Sacrament RE – Ruling Elder

OFFICERS OF THE PRESBYTERY OF THE MIAMI VALLEY

MWS Sarah Sparks-Franklin, Moderator
RE Michael Seewer, Vice Moderator
MWS Amy Duiker, Leadership Council Chair
MWS Lynette Bova, Stated Clerk
RE Kathleen Seewer, Recording Clerk

MINISTERS OF THE WORD AND SACRAMENT ON ACTIVE ROLL

Adams, Garth		Hinds, Kathryn Blocher		Owens, Anna	P
Bain, Marciana	P	Hodgkins, Nancy	P	Pelaez-Díaz, Francisco	E
Baker, Richard		Holder-Rich, Cynthia	E	Pierson, Carol	P
Bartel, Lawrence	P	Ingram, Steven	E	Ramsey, Thomas	
Beres, Benjamin	P	Isaacs, Lucinda	P	Rodriguez, Joshua	P
Birdsong, Nancy	P	Kukuk, Terry	P	Rupnik, Frank	
Bova, Lynette	P	Lawler, Kevin		Schumm, Steven	
Brasier, Susan		Lee, Joungnam		Shin, Kelley Wehmeyer	P
Burslem, Kathleen	P	Lewis, John	E	Soards, Marion	
Dennis, Ted	E	Maguire, Brian	P	Sparks-Franklin, Sarah	P
Deyerle, Caitlin		Martin, Christopher		Tuell, Laura Nile	
Duiker, Amy	P	McCormick, Dwight		van Bulck, Marcel	P
Garrigan, Carmen	E	Melick, Ann	P	Wakeland, Michael	
Haddox, Clifford	P	Merrin, Steven	P	Weaver, Denise	
Haddox, Emily	P	Metcalfe, Darcy		Wiley, Shelley	E
Hardwick, Charles	P	Neely, John	P	Worthen, Merritt	P
Helling, Michael	E	Noble, Jody	P	Ziegler, Diane	P
Hess, Lisa	P				

TEMPORARY MINISTER MEMBERS FROM OTHER DENOMINATIONS

Copeland, Steve
 Gockel, Stan P
 Schaffnit, Daria P
 Williamson, Julia P
 Whitt, Joe

HONORABLY RETIRED MINISTERS OF THE WORD AND SACRAMENT (Excused unless attendance indicated)

Amidon, C. Forrest		Hernandez, David		Sheldon, Jocelyn J.	P
Barr, Judith Dunlap		Hinds, Joe. M III	E	Sherman, Donald	
Brakemeyer, Randall		Horrigan, Kevin		Smith, Robert B., Jr.	
Brown, Edward		Howard, Kenneth		Stewart, Donald M.	
Cassedy, Karen		Kester, Gordon L.		Swaim, Gerald G.	
Conn, Arbuth		Kim, Soo Kwang		Thornton, Jesse	
Davis-Dudding, Kay		Linville, Deborah		Wade, Robert	
Dozeman, Thomas		McConnel, George H.		Wall, Evan	
Evans, Michael		McNulty, Edward		Walthour, William	
Foubert, David		Meyers, JoAnne		Warren, Patrick	
Fulton, Robert		Niece, Linda	P	Young, Darryll	
Godfrey, Norman		Nowak, Jacqueline	E	Zuercher, John	
Graham, James		Philips, William			
Hamilton, Susan		Schenck, Angela	P		

ROLL OF CHURCHES (RULING ELDERS PRESENT)

BELLBROOK 1 -	DAYTON: TRINITY 1 -	PIQUA: GOOD SHEPHERD 1 - Kerns, Sandra P
BELLE CENTER 1 -	DAYTON: WESTMINSTER 1 - Shonle, Joseph P	PIQUA: WESTMINSTER 1 -
BELLEFONTAINE 1 -	2 -	REILY 1 -
BLUE BALL 1 -	3 -	RUSHSVLVANIA 1 -
BRADFORD 1 -Buker, Mike (CRE) P	EATON: FIRST 1 -	SEVEN MILE 1 - Collins, C. (CRE) P
2 -	FAIRBORN: FIRST 1 -	2 - Flynn, Deana P
COVINGTON 1 -	FARMERSVILLE: SLIFERS 1 - Gray, Jennifer P	SIDNEY: FIRST 1 - Poling, Ken P
DAYTON: BATH 1 - Miller, Janet P	HAMILTON: THE P. C. 1 - Eyler, Greg P	SPRINGBORO: COVENANT 1 - Stewart, Susan P
DAYTON: CENTRAL 1 -	2 -	SPRINGFIELD: COVENANT 1 -
DAYTON: COLLEGE HILL 1 - Gray, Marva P	HUBER HEIGHTS: FAITH 1 - Adams, Cynthia P	SPRINGFIELD: NORTHMINSTER 1 - Shroyer, Lois P
DAYTON: CORINTH 1 -	HUNTSVILLE 1 -	TROY: FIRST 1 -
DAYTON: FAIRMONT 1 - Akers, Terry P	JAMESTOWN 1 -	URBANA: FIRST 1 -
DAYTON: IMMANUEL KOREAN 1 -	MIDDLETOWN: FIRST 1 -	WEST LIBERTY 1 -
DAYTON: SOUTHMINSTER 1 - Hall, Todd P	MIDDLETOWN: ST. LUKE 1 -	WILMINGTON 1 -
2 - Thorp, Lois P	MONROE 1 -	XENIA: UNITED 1 - DeWine, Robin P
DAYTON: SUGAR CREEK 1 - Neyhouse, Barb P	NEW CARLISLE: HONEY CREEK 1 - Cook, Cindy P	YELLOW SPRINGS: FIRST 1 -
	OXFORD 1 - Moeckel, Nancy P	

RULING ELDER MEMBERS OF PRESBYTERY

Gardner, Mike (NS&G) P	Hawkins, Bridget (COM) P	Corresponding Members:
McCollum, Alice (LC) P	Peters, Brenda (COM) E	Seewer, Kathleen - Rec Sec P
Meadows, Pat (CoRD) E	Risner, Scott (COM) P	Hollar, Larry - Former Mod P
Morgan, Marge (NOM) P	Storm, Rob (COM)	Guests:
Seewer, Michael (V-Mod, LC) E	Saunders, Bruce (CPM) P	Wiebe, Bryce - Consultant P
Shoemaker, Matt (LC) P	Jenkins, Jessica (CPM)	Kim-Kort, Mihee - Preacher P
Welborn, Diane (LC) P	Brienza, Anne (CPM)	Monzon, Melanie P
Woessner, Georgie (Trustees) P	Creager, Kevin (CPM)	Bailer, John P
Slone, Michele (COM) E	Wakeland, Cindy (CCE/RE)	Gerrin, Gaye P
Seiler, Sue (COM) P	Griffin, Jim (COM) P	Ey, John - Treasurer P

CORRESPONDING MEMBERS AND THOSE GRANTED VOICE (not otherwise registered):

The confirmed attendance consisted of 30 ministers of the Word and Sacrament, 3 minister members from other denominations, 20 ruling elder commissioners (representing 19 congregations), 11 ruling elder members of presbytery, and o Certified Christian Educator Ruling Elder: total of 64 voting members. Also present and not otherwise registered but granted voice were 2 corresponding members and 6 guests. Total registered attendance was 72.

Count -

Pastors - 27	RE Church - 20	Total Voting - 64
MOAD - 3	RE Committee - 11	
HR - 3	RE CCE - 0	Total in attendance - 72
	Others present - 8	

MINUTE REVIEW REPORT 2020 AND 2021
APPENDIX B

Church	2020 Min.	2021 Min.
Bellbrook	no exceptions	no exceptions
Belle Center	no exceptions	no exceptions
Bellefontaine	no exceptions	no exceptions
Blue Ball		
Bradford	no exceptions	no exceptions
Clifton – being dismissed	---	---
Covington	no exceptions	no exceptions
Dayton: Bath	no exceptions	no exceptions
Dayton: Central	no exceptions	no exceptions
Dayton: College Hill	Still working on these	exceptions
Dayton: Corinth	no exceptions	no exceptions
Dayton: Fairmont	no exceptions	no exceptions
Dayton: Korean Immanuel		
Dayton: Southminster	no exceptions	no exceptions
Dayton: Sugar Creek	no exceptions	no exceptions
Dayton: Trinity	no exceptions	no exceptions
Dayton: Westminster	no exceptions	no exceptions
Eaton	no exceptions	no exceptions
Fairborn	no exceptions	no exceptions
Farmersville	no exceptions	no exceptions
Hamilton: TPC	no exceptions	no exceptions
Hamilton: Westwood	CLOSING	CLOSING
Huber Heights	no exceptions	no exceptions
Huntsville		
Jamestown		
Middletown: First	no exceptions	2 exceptions/corrected
Middletown: St. Luke		
Monroe	no exceptions	no exceptions
New Carlisle	no exceptions	no exceptions
Oxford	exceptions due to covid	exceptions due to covid
Piqua: Good Shepherd	no exceptions	no exceptions
Piqua: Westminster	no exceptions	no exceptions
Reily	exceptions due to covid	exceptions due to covid
Rushsylvania		
Seven Mile	exceptions	exceptions
Sidney	exception	exceptions
Springboro: Covenant	no exceptions	no exceptions
Springfield: Covenant	no exceptions	no exceptions
Springfield: Northminster	no exceptions	no exceptions
Troy	no exceptions	no exceptions

MINUTE REVIEW REPORT 2020 AND 2021

Urbana	exceptions	exceptions
West Liberty		
Wilmington	no exceptions	no exceptions
Xenia: United	exceptions	exceptions
Yellow Springs	?? read but no report filed	?? read but no report filed



Rev. David Allen Girbert

June 1, 1938 – September 25, 2022

Rev. David A. Girbert, 84, of Springfield, passed away September 25, 2022, in Springfield Regional Medical Center. He was born June 1, 1938, in Columbus, Ohio, the son of Frank and Frances (Cummins) Girbert. Rev. Girbert attended Northminster Presbyterian Church and was a member of the Kiwanis Club.

Throughout his life he was the Senior Pastor at many churches in Ohio, Indiana and Illinois. His last church assignment was the First Presbyterian Church in Fairborn where he served as the Associate Pastor and Youth Minister before retiring and beginning a new career at McKinley Hall in Springfield as a therapist. He also served as a supply pastor and interim pastor at that time, including First United Presbyterian in Springfield.

Rev Girbert was a graduate of Miami University of Ohio where he was a star athlete on their football team with Coach John Pont as his coach. Coach Pont made a significant impact on David's life. He was recruited by the Buffalo Bills but decided on a different career. He graduated from McCormick Seminary in Chicago in 1963 and received his master's degree in counseling from Wright State University in 1982.

Survivors include his loving wife of 19 years; Carrissa "Carey" Jane (FitzSimons) Girbert, five children; Jeanne W. Girbert, Matthew A. Girbert, Abraelyn A. Lawson (Jason), Sean E. Girbert (Kellie) and Allanna, many grandchildren and great-grandchildren, sister-in-law; Kay Girbert and several nieces and nephews. He was preceded in death by a son; Aaron D. Girbert, a brother; Paul Girbert and his parents.

MINUTES OF ADMINISTRATIVE COMMISSIONS TO COMMISSION, ORDAIN OR INSTALL

MINUTES OF THE ADMINISTRATIVE COMMISSION TO INSTALL OR ORDAIN MINISTERS OR TO COMMISSION RULING ELDERS

Name of MINISTER - Michael Wakeland

The Administrative Commission appointed by the Presbytery of Miami Valley met at:

Location Xenia United Presbyterian Church

Time 3:30 pm

Date September 5, 2022.

Purpose: ____ To Ordain as Minister of Word and Sacrament

 X To Install as _Minister of Word and Sacrament of the United Presbyterian
 Church of Xenia Ohio.

 ____ To Commission as a Ruling Elder to Particular Service at _____

MWS Sarah Sparks-Franklin presided as Moderator and constituted the meeting with prayer.
MWS Lynn Bova was appointed to serve as Clerk of the Commission.

Administrative Commission Present were:

MINISTERS - MWS Sarah Sparks-Franklin, Moderator
 MWS Jackie Nowak, HR
 MWS Terry Kukuk, Executive Presbyter

ELDERS/ CHURCH - RE Jim Griffin – Springfield Northminster
 RE Robin DeWine – Xenia United

The following were seated as Corresponding Members: NA

_____ of the Presbytery of _____
_____ of the Presbytery of _____
_____ of the Presbytery of _____

MINUTES OF ADMINISTRATIVE COMMISSIONS TO COMMISSION, ORDAIN OR INSTALL

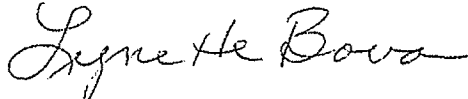
OTHERS PRESENT: MWS Lynn Bova, MWS Angie Schenck, RE Joyce Rickels

The Order of Worship was approved:

- To introduce the Candidate and Call - MWS Sarah Sparks-Franklin
- To propound the Constitutional Questions – MWS Sarah Sparks-Franklin, RE Joyce Rickels
- To Preach – MWS Terry Kukuk
- To Charge the Pastor – RE Jim Griffin
- To Charge the Congregation – MWS Angie Schenck
- To lead the Prayer of Ordination/Installation - MWS Sarah Sparks-Franklin
- Celebrant if the Lord's Supper is served - NA
- Others participating – MWS Lynn Bova, RE Robin DeWine, MWS Jackie Nowak

The Commission proceeded to the service of worship. A motion prevailed that the meeting will adjourn with the benediction by the newly installed MWS Mike Wakeland at the close of the service.

Signed,



Lynette Bova, Clerk

Please attach a copy of the bulletin with these minutes and send to the attention of:

Lynn Bova, Stated Clerk
Presbytery of the Miami Valley
4417 Bigger Road, Dayton, Ohio 45440
or email to statedclerk@miamipresbytery.org.

USUAL MOTIONS NEEDED:

- To appoint the clerk
- To install and/or ordain or commission
- To seat corresponding members
- To approve the order of worship
- To adjourn with the benediction

MINUTES OF ADMINISTRATIVE COMMISSIONS TO COMMISSION, ORDAIN OR INSTALL

MINUTES OF THE ADMINISTRATIVE COMMISSION TO INSTALL OR ORDAIN MINISTERS OR TO COMMISSION RULING ELDERS

Name of MINISTER - Carol Pierson

The Administrative Commission appointed by the Presbytery of Miami Valley met at:

Location - Sidney Presbyterian Church Time - 2:30 Date. - Oct. 30, 2022

Purpose: ☐ To Ordain as Minister of Word and Sacrament

☒ To Install as Designated Pastor of the Presbyterian Church of Sidney, Ohio.

☐ To Commission as a Ruling Elder to Particular Service at _____

Rev. Sarah-Sparks Franklin presided as Moderator and constituted the meeting with prayer.

Michele Slope was appointed to serve as Clerk of the Commission.

Administrative Commission Present were:

MINISTERS Sarah Sparks-Franklin

ELDERS/ CHURCH Scott Kelly

The following were seated as Corresponding Members:

Lois Maren of the Presbytery of Maumee Valley
_____ of the Presbytery of _____
_____ of the Presbytery of _____

OTHERS PRESENT: Terry Kukuk, Lynn Bava

The Order of Worship was approved:

MINUTES OF ADMINISTRATIVE COMMISSIONS TO COMMISSION, ORDAIN OR INSTALL

To introduce the Candidate and Call Scott Kelly
To propound the Constitutional Questions Sarah Speaks-Franklin
To Preach Lara Manon
To Charge the Pastor Terry Kukuk
To Charge the Congregation Michele Stone
To lead the Prayer of Ordination/Installation Sarah Speaks-Franklin
Celebrant if the Lord's Supper is served _____

The Commission proceeded to the service of worship. The meeting adjourned with the benediction by the newly installed Rev. Carol Pierson at the close of the service.

Signed,
Michele Stone, Clerk

Please attach a copy of the bulletin with these minutes and send to the attention of:

Lynn Bova, Stated Clerk
Presbytery of the Miami Valley
4417 Bigger Road, Dayton, Ohio 45440
or email to statedclerk@miamipresbytery.org.

USUAL MOTIONS NEEDED:

To appoint the clerk
To install and/or ordain or commission
To seat corresponding members
To approve the order of worship
To adjourn with the benediction

PRESBYTERY OF THE MIAMI VALLEY

Financial Statements
December 31, 2021
with Independent Auditor's Report

PRESBYTERY OF THE MIAMI VALLEY

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Matthew J. Scarr, CPA LLC

Certified Public Accountant

808 East Franklin Street
Centerville, OH 45459-5605
(937) 232-1200
Fax (937) 435-2863

Independent Auditor's Report

To the Board of Trustees of
Presbytery of the Miami Valley
Dayton, Ohio

Opinion

I have audited the accompanying financial statements of Presbytery of the Miami Valley (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Presbytery of the Miami Valley as of December 31, 2021, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements of my report. I am required to be independent of Presbytery of the Miami Valley and to meet my other ethical responsibilities in accordance with the relevant ethical requirements related to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Presbytery of the Miami Valley's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibility for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Presbytery of the Miami Valley's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt Presbytery of the Miami Valley's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that I identified during the audit.

Matthew J. Scarr, CPA LLC

Centerville, Ohio
November 22, 2022

PRESBYTERY OF THE MIAMI VALLEY

Statement of Financial Position

December 31, 2021

	<u>Assets</u>		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Current assets:			
Cash and cash equivalents	\$ 59,145	-	59,145
Investments	1,046,870	301,127	1,347,997
Property and equipment	40,000	-	40,000
Notes receivable	<u>275,605</u>	<u>-</u>	<u>275,605</u>
Total assets	<u>\$ 1,421,620</u>	<u>301,127</u>	<u>1,722,747</u>

	<u>Liabilities and Net Assets</u>		
Current liabilities:			
Accrued expenses	<u>\$ 613</u>	<u>-</u>	<u>613</u>
Net assets:	<u>1,421,007</u>	<u>301,127</u>	<u>1,722,134</u>
Total liabilities and net assets	<u>\$ 1,421,620</u>	<u>301,127</u>	<u>1,722,747</u>

See accompanying notes to the financial statements.

PRESBYTERY OF THE MIAMI VALLEY

Statement of Activities

Year Ended December 31, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenue:			
Contributions and grants	\$ 304,408	-	304,408
Program service income	259,191	-	259,191
Interest	57,139	-	57,139
Realized and unrealized gains	145,330	-	145,330
Net assets released from restrictions	<u>34,823</u>	<u>(34,823)</u>	<u>-</u>
Total revenue	<u>800,891</u>	<u>(34,823)</u>	<u>766,068</u>
Expenses:			
Program services	450,345	-	450,345
Management and general	165,441	-	165,441
Fundraising	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>615,786</u>	<u>-</u>	<u>615,786</u>
Change in net assets	185,105	(34,823)	150,282
Net assets, beginning of year	<u>1,235,902</u>	<u>335,950</u>	<u>1,571,852</u>
Net assets, end of year	<u><u>\$ 1,421,007</u></u>	<u><u>301,127</u></u>	<u><u>1,722,134</u></u>

See accompanying notes to the financial statements.

PRESBYTERY OF THE MIAMI VALLEY

Statement of Functional Expenses

Year Ended December 31, 2021

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and benefits	\$ 116,400	111,533	-	227,933
Operating expenses	33,978	53,908	-	87,886
Committee, grant, net expense	25,146	-	-	25,146
Program expense	<u>274,821</u>	<u>-</u>	<u>-</u>	<u>274,821</u>
	<u>\$ 450,345</u>	<u>165,441</u>	<u>-</u>	<u>615,786</u>

See accompanying notes to the financial statements.

PRESBYTERY OF THE MIAMI VALLEY

Statement of Cash Flows

Year Ended December 31, 2021

Cash flows from operating activities:	
Change in net assets	\$ 150,282
Adjustments to reconcile changes in net assets to net cash used by operating activities:	
Realized and unrealized gains	(145,330)
Effects of changes in operating assets and liabilities:	
Prepaid expenses	4,232
Notes receivable	4,099
Accrued expenses	<u>613</u>
Net cash provided by operating activities	<u>13,896</u>
Cash flows from investment activities:	
Net sales of investments	<u>(100,000)</u>
Change in cash and cash equivalents	(86,104)
Cash and cash equivalents - beginning of year	<u>145,249</u>
Cash and cash equivalents - end of year	<u><u>\$ 59,145</u></u>

See accompanying notes to the financial statements.

PRESBYTERY OF THE MIAMI VALLEY

Notes to Financial Statements

Year Ended December 31, 2021

1. NATURE OF OPERATIONS: Presbytery of the Miami Valley (the “Organization”) is a not-for-profit corporation. The Organization’s mission is to receive, hold, and transfer property of the Miami Presbytery of the Presbyterian Church in the United States. The Organization receives the majority of its funding from program service income, contributions and grants, and interest.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: The following accounting principles and practices of the Organization are set forth to facilitate the understanding of data presented in the financial statements.

Method of accounting— The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America for not-for-profit organizations.

Basis of presentation— The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. A description of each class as it pertains to the Organization is as follows:

Net Assets With Donor Restrictions— Net assets subject to donor (or certain grantor) imposed restrictions. Some donor imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Net Assets Without Donor Restrictions— Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Functional allocation of expenses— The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Contributions—The Organization records contributions received as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Contributions that are restricted by the donor are reported as increases in unrestricted net assets in unrestricted net assets if the restrictions expire in the year in which the contributions are received.

Cash and cash equivalents—Interest-bearing deposits and short-term investment with original maturities of three months or less are classified as cash equivalents. Periodically during the year, the Organization has cash deposits in excess of federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk with its cash on deposit with financial institution.

Investments—The Organization's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.

Unrealized gain or loss includes the Organization's gains or losses on investments bought and sold as well as held during the year. The Organization's investments are subject to the normal risks associated with financial markets.

Property and equipment—Property and equipment are stated at cost (fair value at date of donation for donated assets) and depreciated over their estimated useful lives using the straight-line method. Expenditures for maintenance and repairs are charged to expense when incurred.

The Organization maintains a policy to not depreciate its equipment and collection of books.

Notes receivable—Notes receivable consist of various loans to entities within the Miami Presbytery of the Presbyterian Church in the United States. Income earned from these loans is included in interest.

Income taxes—The Organization qualifies as a tax-exempt, nonprofit organization under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal income tax is required. Management does not believe that the Organization conducts any activities subject to taxation as unrelated business income. In addition, management concluded that there are no uncertain tax positions and, accordingly, there is no adjustment to the financial statements.

With few exceptions, the Organization's federal information returns are no longer subject to examination by the Internal Revenue Service for the years before 2018.

Use of estimates—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require the Organization to make estimates and assumptions that affect certain reported amount and disclosures. Accordingly, actual results could differ from those estimates.

3. LIQUIDITY AND AVAILABILITY: The following reflects the Organization’s financial assets as of December 31, 2021, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year.

Financial assets:	
Cash and cash equivalents	\$ 59,145
Investments	<u>1,347,997</u>
	1,407,142
Less those unavailable for general expenditures within one year, subject to donor restrictions	<u>301,127</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,106,015</u>

The Organization is substantially supported by contributions, which may contain donor restrictions. Because a donor’s restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities. Consequently, financial assets may not be available for general expenditure within one year. As part of the Organization’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due. It is the policy of the Organization to regularly review and assess the need for funds to meet operating obligations and to ensure the availability of cash or collateral to fulfill those requirements.

4. INVESTMENTS: Investments at December 31, 2021 consisted of mutual funds with a fair market value of \$1,347,997 and an estimated cost of \$994,441.

Interest earned on investments totaled \$57,139 for the year ended December 31, 2021.

5. FAIR VALUE MEASUREMENTS: The Organization applies accounting principles generally accepted in the United States of America (GAAP) for fair value measurements of financial assets that are recognized or disclosed at fair value in the financial statements on a recurring basis. Fair value is defined as the price that would be received for an asset or paid to transfer a liability, in the principal or most advantageous market for the asset or liability, in an orderly transaction between market participants at the measurement date. GAAP establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels of inputs used to measure fair value are as follows:

- Level 1: Observable inputs such as quoted prices in active markets;
- Level 2: Inputs, other than the quoted prices in active markets, that are observable either directly or indirectly; and
- Level 3: Unobservable inputs in which there is little or no market data, which require the reporting entity to develop its own assumptions.

The Organization has determined that the only material financial assets or liabilities that are measured at fair value on a recurring basis and categorized using the fair value hierarchy are investments. Investments are made up of equity securities. These investments are valued using quoted market prices for similar assets. All investments at December 31, 2021 are measured at Level 1 inputs. Significant transfers between fair levels are determined at the end of the reporting period. There were no significant transfers in 2021.

6. PAYCHECK PROTECTION PROGRAM: In 2021, the Organization received loan proceeds in the amount of \$35,100 under the second round of the Paycheck Protection Program (the “PPP”). The PPP was established as part of the Coronavirus Aid, Relief and Economic Securities Act (the “CARES Act”).

The loan is payable over two years at an interest rate of 1.0%, and payment is deferred. Under the terms of the PPP, the loan is forgivable if the proceeds are used for qualifying expenses as described in the CARES Act, including payroll, benefits, rent, and utilities. As the Organization has used for loan proceeds for qualifying expenses and has applied for forgiveness of the loan, the original proceeds are recognized in contributions and grants on the statement of activities.

7. SUBSEQUENT EVENTS: In March 2020, the World Health Organization declared the outbreak of a novel coronavirus disease (COVID-19) as a global pandemic. COVID-19 is having notable impacts on general economic conditions in the United States and internationally. The impacts of COVID-19 on the Organization's operations and the financial results subsequent to December 31, 2021 are not available as of the date of this report.

The Organization evaluates events and transactions occurring subsequently to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements considering events through November 22, 2022, the date on which the financial statements were available to be issued.

Presbytery of the Miami Valley - Dayton OH				
Historical and Proposed 2023 Budget				
	Current as of 2022 11 10 Approved by Leadership Council			
	Prior Year PMV Membership	7,027	6,640	
<u>Account #</u>	<u>Account Name</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>Proposed 2023 Budget</u>
Income				
401.103	Presbytery Connectional Support	\$ 259,522	\$ 238,918	\$ 225,760
401.104	Minister of Word & Sacrament Support	\$ 4,387	\$ 4,000	\$ 4,000
401.105	PPP Loan	\$ 35,100		
401.106	Brethren Service Center	\$ 13,200	\$ -	
401.110	Interest	\$ 88	\$ 100	\$ 100
401.111	Miscellaneous Income	\$ 1,968	\$ 960	\$ 960
401.114	Interest from Oakland/Springfield Loan		\$ -	
401.116	Interest From Harvest Christian Fellow	\$ 11,049	\$ 22,098	
401.117	Loan Morning Sun Loan		.	
401.119	Kirkmont Mortgage Interest		\$ -	
401.120	Transfer from Reserves	\$ -	\$ 84,625	\$ 127,074
	Total Income	\$ 325,313	\$ 350,701	\$ 357,894
430.101	GA Per Capita		\$ 63,102	\$ 65,404
430.102	Synod Per Capita		\$ 22,838	\$ 21,580
			\$ 436,641	\$ 444,878

<u>Account #</u>	<u>Account Name</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>Proposed 2023 Budget</u>
<i>Personnel Expense</i>				
501.100	Exec Presbyter Salary	\$ 53,086	\$ 56,073	\$ 58,877
501.101	Exec Presbyter Housing	\$ 18,000	\$ 18,000	\$ 19,140
501.102	Exec Presbyter SECA	\$ 5,834	\$ 6,126	\$ 6,432
501.103	Exec Presbyter Pension/Disability	\$ 7,920	\$ 8,007	\$ 8,408
501.104	Exec Presb Medical	\$ 20,788	\$ 21,620	\$ 24,382
501.106	Exec Presb Professional Exp	\$ 2,846	\$ 9,000	\$ 9,000
501.107	Exec Presb Supple Medical	\$ 5,700	\$ 6,000	\$ 6,000
501.108	Exec Presbyter Education	\$ 2,028	\$ 3,000	\$ 3,000
	Total Executive Presbyter	\$ 116,203	\$ 127,826	\$ 135,238
501.110	Stated Clerk Salary	\$ 24,200	\$ 14,720	\$ 19,736
501.111	Stated Clerk Housing	\$ 25,000	\$ 32,500	\$ 30,000
501.112	Stated Clerk SECA	\$ 4,054	\$ 4,217	\$ 4,428
501.113	Stated Clerk Pension/Disability	\$ 5,079	\$ 5,512	\$ 5,788
501.114	Stated Clerk Medical	\$ 14,743	\$ 14,234	\$ 16,784
501.115	Stated Clerk Sup Medical	\$ 2,000	\$ 5,500	\$ 5,500
501.116	Stated Clerk Professional Exp	\$ 4,180	\$ 5,000	\$ 5,000
501.117	Stated Clerk Cont Education	\$ 1,300	\$ 2,200	\$ 2,200
501.118	Stated Clerk Defer Compensation	\$ 1,800	\$ 2,400	\$ 2,640
	Total Stated Clerk	\$ 82,356	\$ 86,283	\$ 92,075
501.130	Office Manager Salary	\$ -	\$ 14,976	\$ -
501.131	Office Manager Medical Ins	\$ -	\$ -	
501.140	Treasurer Salary	\$ -	\$ -	\$ -
501.141	Treasurer Professional Expense	\$ -	\$ -	
501.145	Bookkeeper	\$ 5,689	\$ -	\$ 8,657
501.146	IT/Communications/Website Person	\$ 11,939	\$ 12,500	\$ 13,125
501.170	Employer FICA	\$ 1,330	\$ 2,102	\$ 1,666
501.171	Workers Comp	\$ 245	\$ 2,000	\$ 2,000
501.172	EP Sabbatical Fund Transfer	\$ 2,600	\$ 2,600	\$ 2,600
501.173	Moving Expense	\$ 7,373		
	Total Salaries & Benefits	\$ 227,735	\$ 248,287	\$ 255,362

<u>Account #</u>	<u>Account Name</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>Proposed 2023 Budget</u>
<i>Other Expenses</i>				
501.255	Telephone	\$ 2,564	\$ 3,000	\$ 1,000
501.256	Computer/Web/Commun Costs	\$ 11,749	\$ 8,400	\$ 16,000
501.276	PYC			
501.400	Financial Consultant			\$ 10,000
501.401	Audit/Review	\$ 2,500	\$ 4,000	\$ 2,500
501.402	Vanco & Bank Service Charges	\$ 976	\$ 1,500	\$ 1,500
501.403	Equipment Usage/Maintenance	\$ 4,644	\$ 4,320	\$ 5,000
501.404	Equipment Purchases	\$ 1,589	\$ 1,500	\$ 1,500
501.405	Insurance	\$ 6,703	\$ 7,084	\$ 7,084
501.406	Memorial Building Expense	\$ 40,237	\$ 25,000	\$ -
501.410	Office Supplies	\$ 3,063	\$ 3,600	\$ 3,600
501.413	IT Design & Consulting Expense		\$ -	
501.420	Postage	\$ 454	\$ 500	\$ 300
501.425	Presbytery Meetings	\$ -	\$ 1,000	\$ 1,000
501.428	GA Expense Fund	\$ 1,000	\$ 1,000	\$ 1,000
501.430	Rent		\$ -	\$ 3,600
501.435	Staff Meeting		\$ 400	\$ 400
501.455	Per Cap Expense (GA/Synod)	\$ 13,407	\$ 6,000	\$ 13,048
501.460	Transfer to Invested Funds			
	Total Operating Expense	\$ 88,886	\$ 67,304	\$ 67,532
501.200	Committee on Ministry Expense	\$ 7,281	\$ 10,000	\$ 10,000
501.202	COM Sexual Misconduct Taskforce Exp	\$ 173		
501.203	Sexual Misconduct Taskforce Income	\$ (120)		
501.204	COM on Representation/Diversity	\$ 768	\$ 610	\$ 500
501.220	Prep for Ministry Exp	\$ 2,175	\$ 1,500	\$ 1,500
501.254	Council/Keynote Presenter	\$ 1,267	\$ 3,000	\$ 3,000
501.259	Network Committee Expense	\$ 8,603	\$ 20,000	\$ 20,000
501.281	Missionary Air Group Support Expense			
501.290	Kirkmont Camp & Confer Cnt	\$ 5,000	\$ -	
501.441	POAMN Organizational Membership	\$ -	\$ -	
501.450	Small Church Transformation	\$ -		
	Total Committee, Grant, Net Expense	\$ 25,146	\$ 35,110	\$ 35,000
	Total Expense	\$ 341,768	\$ 350,701	\$ 357,893
530.101	GA Per Capita		\$ 63,102	\$ 65,404
530.102	Synod Per Capita		\$ 22,838	\$ 21,580
			\$ 436,641	\$ 444,877
	Difference	\$ (16,455)	\$ 0	\$ 0

THE PRESBYTERY OF THE MIAMI VALLEY

2023 PROPOSED BUDGET EXPLANATORY COMMENTS

NOVEMBER 12, 2022

Background:

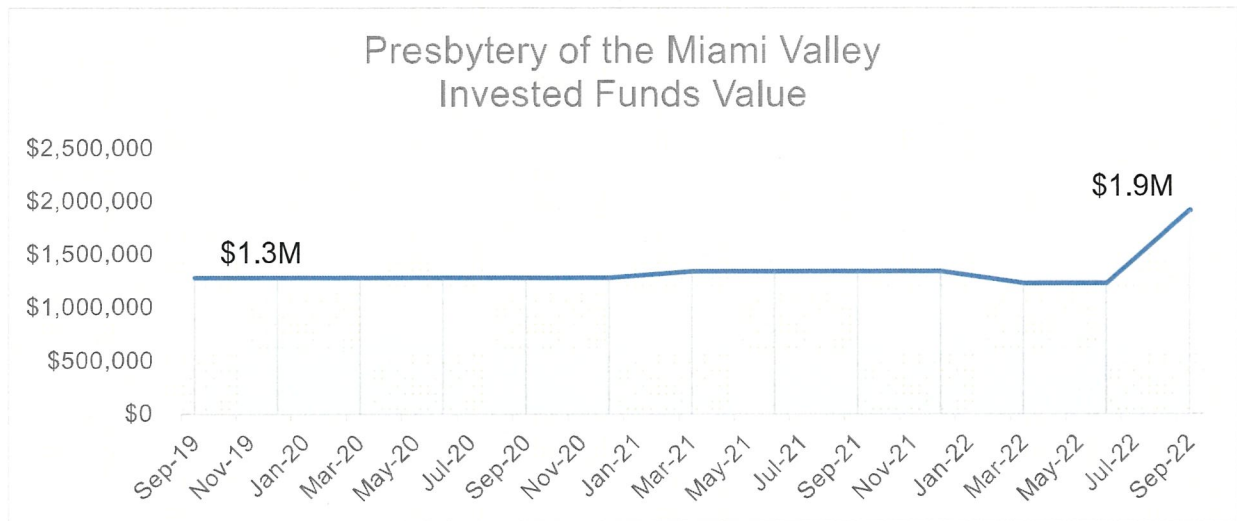
The 2023 PMV budget reflects the work being done to more fully live into our mission to Prepare, Equip, Nurture, and Connect congregations in their ministries for God's mission. The 2023 budget also represents the challenge of being the Church of Jesus Christ in a time of declining resources, a (hopefully) waning pandemic, and layers of upheaval on social and political levels.

Before we look to 2023, we should reflect on activities of 2022. Three properties were sold resulting in nearly \$1M of one-time revenue to the Presbytery. The Presbytery office moved to Sugarcreek Presbyterian after the sale of Dayton Memorial. Two other churches were also sold, as detailed below.

2022 Proceeds from Sale of Church Buildings			
Church Name	Sale Proceeds	75% placed in Invested Funds	25% placed in Board Restricted Fund
Dayton Memorial	\$262,344	\$196,758	\$65,586
Harvest Christian	\$288,370	\$216,278	\$72,093
Hamilton Westwood	\$366,777	\$275,083	\$91,694
Total	\$917,491	\$688,118	\$229,373

The Trustees and Leadership Council have chosen to place 75% of the proceeds (\$688K) into our invested funds, reserving 25% (\$229K) for a Board Restricted fund for a more immediate impact Presbytery program (to be determined in 2023).

The impact of this activity on our invested funds is significant:



Withdrawals from our invested funds make up the gap from the connectional giving from the churches in our Presbytery and the total expenditures each year.

The proposed 2023 budget anticipates a draw \$127,074 (6.6%) of the current value (September 30th) of our invested funds shown above. For perspective here is the recent withdrawal rate from our invested funds:

Budget Year	% Draw Budgeted from Invested Funds	Notes
2021	8.5%	PPP Grant reduced this in 2021 actual
2022	6.7%	
2023	6.6%	An Invested Funds policy is being developed for 2024 Budgeting Process

We are grateful for those reserves which remind us of the faithfulness of God in providing us with resources to move courageously into an unknown future. We are confident that God is still moving among us and through us. In 2023 we expect to see the ways in which God will surprise us, doing far more than we could ever imagine.

Revenues:

1. As the total number of active members in the presbytery declines (6,640 at the end of 2021 as reported in the Annual Statistical Report), so too does the anticipated revenue from **Presbytery Connectional Support**. This decline in active members has averaged 4% per year for the last four years; membership was formerly 7,803. Historically, congregations within the Presbytery contributed about 85% the total amount apportioned in Connectional Support. Presbytery and Synod per capita rates are unchanged from 2022. General Assembly per capita rates increased by 10%.

Per Capita Connectional Support Rates			
Budget Year	Presbytery	Synod	General Assembly
2022	\$40.00	\$3.25	\$8.98
2023	\$40.00	\$3.25	\$9.85
Change 2023/2022	0%	0%	10%

As stated above, we have historically received an average of 85% of the calculated amount from our member churches. This drives two important budget calculations. First is a reduction in our expected Presbytery Connectional giving due to the decline in membership.

Impact of Shrinkage of Presbytery Connectional Giving				
Year	Membership	Per Capita	Shrinkage Factor	Budget Amount
2022	7027	\$40.00	85%	\$238,918
2023	6640	\$40.00	85%	\$225,760
			Change 2023/2022	<\$13,158>

The presbytery has committed for many years to pay the full amount to General Assembly and Synod as a sign of our relationship to the councils of the Church. In other words, PMV reaches into invested funds to make Synod and GA “whole” for any shrinkage from our member churches. For 2023, this amount is \$13,048, see below.

Impact of Shrinkage of Synod and GA Per Capita Giving						
Year	Membership		Per Capita	Total Budgeted	Shrinkage Factor	Reduction to Budget
2023	6640	Synod Line 430.101	\$3.25	\$21,580	85%	\$3,237
		GA Line 430.102	\$9.85	\$65,404	85%	\$9,811
				\$86,984	Line 501.455	\$13,048

2. Since operating expenses are expected to exceed operating revenues, the \$136,574 draw from our invested fund is 7.1% of the value \$1,915,903 of our invested funds. We are benefitting from the sale of the three church buildings in 2022. As noted above, an Invested Funds Policy is being developed to allow prospective budgeting for the use of Invested Funds, instead of the recent habit of collecting proposed expenditures from committees and balancing the budget with a draw on the invested funds.

Expenditures:

1. The Leadership Council has approved a 5% increase in total compensation for the Executive Presbyter and Stated Clerk for 2023. The table below summarizes recent changes in compensation compared to inflation from the US Department of Labor:

Budget Year	Actual Increase	Actual Inflation Rate
2021	1.5%	1.4%
2022	4.0%	7.0%
2023	5.0%	8.2% (9mo)
Cumulative	10.8%	17.3%

Increases for Bookkeeper and IT/Communications position will also be 5% for 2023. The Treasurer is a volunteer, unpaid position.

2. The approval of this 2023 presbytery budget will be deemed approved for the following terms of call for Minister of the word and Sacrament Terry Kukuk as Executive Presbyter for 2023 and shall be included in the official minutes:

Description	Line Item	Amount
Exec Presbyter Salary	501.100	\$58,877
Exec Presbyter Housing	501.101	\$19,140
Exec Presbyter SECA	501.102	\$6,432
Exec Presbyter Pension/Disability	501.103	\$8,408
Exec Presbyter Medical	501.104	\$24,382
Exec Presbyter Professional Exp	501.106	\$9,000
Exec Presbyter Supplemental Medical	501.107	\$6,000
Exec Presbyter Education	501.108	\$3,000
	Total	\$135,238

3. The approval of this 2023 presbytery budget will be deemed approval for the following terms of call for Minister of the word and Sacrament Lynette Bova as Stated Clerk for the Presbytery of the Miami Valley for 2023 and shall be included in the official minutes:

Description	Line Item	Amount
Stated Clerk Salary	501.110	\$19,736
Stated Clerk Housing	501.111	\$30,000
Stated Clerk SECA	501.112	\$4,428
Stated Clerk Pension/Disability	501.113	\$5,788
Stated Clerk Medical	501.114	\$16,784
Stated Clerk Professional Exp	501.115	\$5,500
Stated Clerk Supplemental Medical	501.116	\$5,000
Stated Clerk Education	501.117	\$2,200
Stated Clerk Deferred Compensation	501.118	\$2,640
	Total	\$92,075

4. New Line item 501.400 – Financial Consultant (\$10,000) represents two new items. We are continuing a relationship with BDB Group, LLC (Brent Byerly) to develop financial processes and procedures. We also anticipate continuing to use Realm ACS consultants for specific questions in our accounting system.
5. Line item 501.401 reduces slightly for 2023 as we will conduct our policy requires alternating Audit (2022) and Review (2023).
6. As described above in Revenue #1, Line item 501.455 (\$13,048) varies based on the amount of per capita actually received from congregations. Some PMV congregations do not pay the full per capita amounts, yet the presbytery has committed for many years to pay the full amount to General Assembly and Synod as a sign of our relationship to the councils of the Church. This line represents our estimate of the shortfall in congregational per capita giving in 2022. We strongly encourage every congregation to meet its entire per capita responsibilities, since not doing so serves to deplete the presbytery's reserves.

SUMMARY MEMBERSHIP REPORT FOR FYE 2021 and 2023 Cost for Budgeting Purposes

2021 TOTAL END OF YEAR ACTIVE MEMBERSHIPS REPORTED BY CHURCHES = 6640						
				GA - \$9.85	Synod - \$3.25	Connectional Support \$40.
Bellbrook		Bellbrook	57	\$561.45	\$185.25	\$2,280.00
Belle Center		United	76	\$748.60	\$247.00	\$3,040.00
Bellfontaine		First United	255	\$2,511.75	\$828.75	\$10,200
Blue Ball		Blue Ball	24	\$236.40	\$78.00	\$960.00
Bradford		First United	19	\$187.15	\$61.75	\$760.00
Clifton	being dismissed	Clifton	40	\$394.00	\$130.00	\$1,600.00
Covington		Covington	55	\$541.75	\$178.75	\$2,200.00
Dayton		Bath	40	\$394.00	\$130.00	\$1,600.00
		Central	118	\$1,162.30	\$383.50	\$4,720.00
		College Hill Community	132	\$1,300.20	\$429.00	\$5,280.00
		Corinth	64	\$630.40	\$208.00	\$2,560.00
		Fairmont	333	\$3,280.05	\$1,082.25	\$13,320.00
		Immanuel Korean	46	\$453.10	\$149.50	\$1,840.00
	closed	Memorial	69	\$679.65	\$224.25	\$2,760.00
		Southminster	390	\$3,841.50	\$1,267.50	\$15,600.00
		Sugar Creek	218	\$2,147.30	\$708.50	\$8,720.00
		Trinity	82	\$807.70	\$266.50	\$3,280.00
		Westminster	997	\$9,820.45	\$3,240.25	\$39,880.00
Eaton		First	249	\$2,452.65	\$809.25	\$9,960.00
Fairborn		First	98	\$965.30	\$318.50	\$3,920.00
Farmersville		Slifers	92	\$906.20	\$299.00	\$3,680.00
Hamilton		PC of Hamilton	457	\$4,501.45	\$1,485.25	\$18,280.00
	closed	Westwood	33	\$325.05	\$107.25	\$1,320.00
Huber Heights		Faith	63	\$620.55	\$204.75	\$2,520.00
Huntsville		Huntsville	100	\$985.00	\$325.00	\$4,000.00
Jamestown		Jamestown	58	\$571.30	\$188.50	\$2,320.00
Middletown		First	342	\$3,368.70	\$1,111.50	\$13,680.00
		St. Luke	24	\$236.40	\$78.00	\$960.00
Monroe		One Community	38	\$374.30	\$123.50	\$1,520.00
New Carlisle		Honey Creek	51	\$502.35	\$165.75	\$2,040.00
Oxford		Oxford	323	\$3,181.55	\$1,049.75	\$12,920.00
Piqua		Good Shepherd	15	\$147.75	\$48.75	\$600.00
		Westminster	128	\$1,260.80	\$416.00	\$5,120.00
Reily		Reily	36	\$354.60	\$117.00	\$1,440.00
Rushsylvania		Rushsylvania United	17	\$167.45	\$55.25	\$680.00
Seven Mile		Seven Mile	28	\$275.80	\$91.00	\$1,120.00
Sidney		First	77	\$758.45	\$250.25	\$3,080.00
Springboro		Covenant	121	\$1,191.85	\$393.25	\$4,840.00
Springfield		Covenant	281	\$2,767.85	\$913.25	\$11,240.00
		Northminster	120	\$1,182.00	\$390.00	\$4,800.00
Troy		First	311	\$3,063.35	\$1,010.75	\$12,440.00
Urbana		First	150	\$1,477.50	\$487.50	\$6,000.00
West Liberty		West Liberty	22	\$216.70	\$71.50	\$880.00

Wilmington		Wilmington	113	\$1,113.05	\$367.25	\$4,520.00
Xenia		Xenia United	231	\$2,275.35	\$750.75	\$9,240.00
Yellow Springs		First	47	\$462.95	\$152.75	\$1,880.00
Autosum				\$65,404.00	\$21,580.00	\$265,600.00
Totals			6640	\$65,404.00	\$21,580	\$265,600.00

November 2022



The Synod of the Covenant

Presbyterian Church (U.S.A.)

Synod Programs and Ministry Update

- **11/30/22** Eighteen Matthew 25 Grant Winners to be Announced from 7 presbyteries, to build congregation vitality or to fight structural racism or systemic poverty.
- **12/7/22** No Preaching Workshop. See you in January!
- **12/25/22** Christmas Day Worship Service offered for congregational and devotional use. (Available on www.synodofthecovenant.org and Synod's YouTube channel by 12/16)
 - Send images of your church's neighborhood and your congregation engaging your neighbors to Heather@synodofthecovenant.org by 12/1/22

Upcoming in 2023

- **1/4/23 10:00 – 11:30** by zoom: Preaching Workshop “Exploring Lent 2023” with Chip Hardwick
- **2/1/23 10:00 – 11:30** by zoom: Preaching Workshop “Hybrid Preaching at its Best” with Rev. Peter Henry, PhD, of Davidson College Presbyterian Church
- **3/1/23 10:00 – 11:30** by zoom: Preaching Workshop “Anti-Racist Preaching” with Rev. Carolyn Helsel, PhD, of Austin Seminary
- Possible Other Programming/Support
 - LeaderWise: Boundaries Training, Confidence in Conflict, Antiracism Training, Navigating Loneliness
 - Science for the Church: Science, Mental Health, and the Church
 - Subsidized Coaching and Group Spiritual Direction
 - The Missional Network: Leader's Table

For more information contact Synod Executive Chip Hardwick at chip@synodofthecovenant.org or 309-530-4578.

We're the Synod of the Covenant.

In our Synod, we'll try anything to equip and support leaders for God's emerging, creative future.

1340 W. Long Lake
Bloomfield Hills, MI 48302

248-720-2415 info@synodofthecovenant.org

The Committee on Representation and Diversity continues our efforts to raise awareness around issues of diversity and inclusion.

Film Discussion

Thanks to MWS Ed McNulty for leading very engaging discussions on the film *Hidden Figures* on October 11 and 13. Thanks to those who joined us as we continue to learn from each other and increase our efforts to understand and eliminate systemic racism.

We Still Want to Talk

It's not only politics that continues to divide our community. Many issues remain that deserve our attention. The Committee remains committed to chatting with members of Sessions throughout the Presbytery about diversity and inclusion issues you're experiencing in your church and congregations.

We invite Session Moderators to contact Co- Chairs, Pat Meadows (937-430-0161) or Diane Welborn (937-856-7575) to schedule. We hope to hear from you.

Staff Support Committee of the Presbytery of the Miami Valley

*Now thank we all our God with heart and hands and voices,
Who wondrous things hath done, in whom this world rejoices.*

Reviews. 'Tis the season for reviews. The Staff Support Committee continued to work diligently on a summary of the 2022 review of our Executive Presbytery (EP), the Rev. Terry Kukuk. A two page summary was prepared and shared with the Leadership Council at their October meeting. Attached to the summary were the nearly thirty responses from members of Presbytery on a set of questions based on the EP's position description. The reviews are overwhelmingly positive.

The unanimous recommendation to the Leadership Council from the Staff Support Committee was that the contract for our Executive Presbytery, Terry Kukuk, be renewed for an additional 5 years.

Throughout October, November and December, members of the committee will meet with each additional member of the Presbytery staff for annual reviews.

Budgeting. The committee gathered for a special meeting to discuss 2023 salary recommendations for the Presbytery staff. These salary recommendations as well as the office budget recommendations were then sent onto the Trustees for review and inclusion in the 2023 budget.

Operations. A team of Presbytery staff, including Rev. Kukuk, Rev. Lynn Bova (Stated Clerk), John Ey and Kat Millhouse continue to work with Brent Bylerly on clarifying and improving financial practices and procedures.

Policy and Practice. At our November meeting, the committee will be focusing on updating and revising practices in the SSC Policy and Practice document to align with current best practices.

With thanksgiving, the Staff Support Committee welcomed a new member. Elected at the September meeting of Presbytery to serve on the committee was Cynthia Nowka. Cynthia's insight and experience in human resources will certainly elevate our vital work of supporting, encouraging and strengthening the staff of the presbytery.

Submitted with gratitude and thanks by Lawrence H. Bartel, chair.

Presbytery of the Miami Valley
September 2022 Treasurers Report

Date Range: Jan 1st 2022 - Dec 31st 2022 | Includes Open Transactions | Filtered by: Core Account

Accounts	Annual									
	September	Actual		Budget		Over/Under		Budget		Budget
		This Year	Year to Date	This Year	Year to Date	This Year	Year to Date	Jan 01, 2022 - Dec 31, 2022	Jan 01, 2022 - Dec 31, 2022	
Revenues										
Income										
Income-Other										
9-401103 *Presbytery Connectional Support	16,373.51	198,241.29		238,918.00		(40,676.71)		238,918.00		82.97 %
9-401104 *Minister Of Word/sacrament Support	70.00	1,024.73		4,000.00		(2,975.27)		4,000.00		25.62 %
9-401110 *Interest	0.00	21.96		100.00		(78.04)		100.00		21.96 %
9-401111 *Miscellaneous Income	80.00	2,290.19		960.00		1,330.19		960.00		238.56 %
9-401116 *Harvest Christian Fellow (wc) Loan	0.00	22,098.00		22,097.52		0.48		22,097.52		100.00 %
9-401120 *Transfer From Reserves	34,625.00	84,625.00		84,625.07		(0.07)		84,625.07		100.00 %
9-430101 General Assembly Per Capita	2,529.64	44,469.14		63,102.45		(18,633.31)		63,102.45		70.47 %
9-430102 Synod Per Capita	1,040.05	14,461.13		22,837.75		(8,376.62)		22,837.75		63.32 %
Total Income-Other	54,718.20	367,231.44		436,640.79		(69,409.35)		436,640.79		84.10 %
Total Income	54,718.20	367,231.44		436,640.79		(69,409.35)		436,640.79		84.10 %
Total Revenues	\$ 54,718.20	\$ 367,231.44		\$ 436,640.79		(\$ 69,409.35)		\$ 436,640.79		84.10 %
Expenses										
Personnel										
Total Executive Presbyter										
9-501100 Exec Presbyter Salary	4,672.76	46,727.60		56,073.00		9,345.40		56,073.00		83.33 %
9-501101 Exec Presbyter Housing	1,500.00	15,000.00		18,000.00		3,000.00		18,000.00		83.33 %
9-501102 Exec Presbyter Seca	510.46	5,104.60		6,125.58		1,020.98		6,125.58		83.33 %
9-501103 Exec Presbyter Pension/disability	667.27	6,697.62		8,007.30		1,309.68		8,007.30		83.64 %
9-501104 Exec Presb Medical	1,801.64	18,085.69		21,619.71		3,534.02		21,619.71		83.65 %
9-501106 Exec Presb Professional Exp	54.20	5,869.18		9,000.00		3,130.82		9,000.00		65.21 %
9-501107 Exec Presb Supple Medical/eyeware/dental	133.80	2,423.66		6,000.00		3,576.34		6,000.00		40.39 %
9-501108 Exec Presbyter Education	0.00	0.00		3,000.00		3,000.00		3,000.00		0.00 %
Total Total Executive Presbyter	9,340.13	99,908.35		127,825.59		27,917.24		127,825.59		78.16 %
Total Stated Clerk										
9-501110 Stated Clerk Salary	1,226.66	12,266.60		14,720.00		2,453.40		14,720.00		83.33 %
9-501111 Stated Clerk Housing	2,708.34	27,083.44		32,500.00		5,416.56		32,500.00		83.33 %
9-501112 Stated Clerk Seca	351.38	3,513.80		4,216.68		702.88		4,216.68		83.33 %
9-501113 Stated Clerk Pension/disability	459.33	4,588.86		5,512.00		923.14		5,512.00		83.25 %
9-501114 Stated Clerk Medical	1,240.20	12,449.70		14,234.40		1,784.70		14,234.40		87.46 %

Accounts	September Actual	Annual Budget										Budget % Used	Budget Over/Under This Year	Budget				Budget Remaining	Budget % Used
		Actual		Budget		Budget		Budget		Budget				Jan 01, 2022 - Dec 31, 2022	Jan 01, 2022 - Dec 31, 2022	Jan 01, 2022 - Dec 31, 2022	Jan 01, 2022 - Dec 31, 2022		
		This Year	Year to Date	This Year	Year to Date	This Year	Year to Date	This Year	Year to Date	This Year	Year to Date								
9-501115 Stated Clerk Sup Medical/sup Death Ben/d	351.84	3,541.20	5,500.00	64.39 %	1,958.80	5,500.00	5,500.00	1,958.80	5,500.00	5,500.00	1,958.80	64.39 %							
9-501116 Stated Clerk Professional Exp	228.49	2,472.93	5,000.00	49.46 %	2,527.07	5,000.00	5,000.00	2,527.07	5,000.00	5,000.00	2,527.07	49.46 %							
9-501117 Stated Clerk Cont Education	0.00	0.00	2,200.00	0.00 %	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	0.00 %							
9-501118 Stated Clerk Defer Compens	200.00	2,000.00	2,400.00	83.33 %	400.00	2,400.00	2,400.00	400.00	2,400.00	2,400.00	400.00	83.33 %							
Total Total Stated Clerk Support Staff	6,766.24	67,916.53	86,283.08	78.71 %	18,366.55	86,283.08	86,283.08	18,366.55	86,283.08	86,283.08	18,366.55	78.71 %							
9-501130 Office Manager Salary	585.00	4,855.62	14,976.00	32.42 %	10,120.38	14,976.00	14,976.00	10,120.38	14,976.00	14,976.00	10,120.38	32.42 %							
9-501145 Bookkeeper	0.00	3,114.36	0.00	0.00 %	(3,114.36)	0.00	0.00	(3,114.36)	0.00	0.00	(3,114.36)	0.00 %							
9-501146 It/communications/website Person	1,041.66	10,416.64	12,500.00	83.33 %	2,083.36	12,500.00	12,500.00	2,083.36	12,500.00	12,500.00	2,083.36	83.33 %							
Total Support Staff	1,626.66	18,386.62	27,476.00	66.92 %	9,089.38	27,476.00	27,476.00	9,089.38	27,476.00	27,476.00	9,089.38	66.92 %							
Other Personnel Expenses																			
9-501170 Employer Fica	118.31	1,331.91	2,101.92	63.37 %	770.01	2,101.92	2,101.92	770.01	2,101.92	2,101.92	770.01	63.37 %							
9-501171 Workers Comp	0.00	375.92	2,000.00	18.80 %	1,624.08	2,000.00	2,000.00	1,624.08	2,000.00	2,000.00	1,624.08	18.80 %							
Total Other Personnel Expenses	118.31	1,707.83	4,101.92	41.63 %	2,394.09	4,101.92	4,101.92	2,394.09	4,101.92	4,101.92	2,394.09	41.63 %							
Total Personnel	17,851.34	187,919.33	245,686.59	76.49 %	57,767.26	245,686.59	245,686.59	57,767.26	245,686.59	245,686.59	57,767.26	76.49 %							
Total Committee, Grant,Net Exp																			
Committee/Grant Expense																			
9-501172 Ep Sabbatical Fund Transfer	0.00	2,600.00	2,600.00	100.00 %	0.00	2,600.00	2,600.00	0.00	2,600.00	2,600.00	0.00	100.00 %							
9-501200 Com Expens	167.00	4,874.89	10,000.00	48.75 %	5,125.11	10,000.00	10,000.00	5,125.11	10,000.00	10,000.00	5,125.11	48.75 %							
9-501204 Rep & diversity Comm	0.00	0.00	610.00	0.00 %	610.00	610.00	610.00	610.00	610.00	610.00	610.00	0.00 %							
9-501220 CPM Expense	0.00	1,285.25	1,500.00	85.68 %	214.75	1,500.00	1,500.00	214.75	1,500.00	1,500.00	214.75	85.68 %							
9-501254 LC/Keynote	0.00	0.00	3,000.00	0.00 %	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00 %							
Total Committee/Grant Expense	167.00	8,760.14	17,710.00	49.46 %	8,949.86	17,710.00	17,710.00	8,949.86	17,710.00	17,710.00	8,949.86	49.46 %							
Network Expense																			
9-501259 Network Committee Expense	0.00	0.00	500.00	0.00 %	500.00	500.00	500.00	500.00	500.00	500.00	500.00	0.00 %							
9-501260 Network-campus Ministry	0.00	1,000.00	1,750.00	57.14 %	750.00	1,750.00	1,750.00	750.00	1,750.00	1,750.00	750.00	57.14 %							
9-501261 Net-Equipping For Ministry	0.00	1,393.23	1,000.00	139.32 %	(393.23)	1,000.00	1,000.00	(393.23)	1,000.00	1,000.00	(393.23)	139.32 %							
9-501262 Net- Stitches Of Love	0.00	1,585.67	2,000.00	79.28 %	414.33	2,000.00	2,000.00	414.33	2,000.00	2,000.00	414.33	79.28 %							
9-501265 Net- Educators Support Netw	0.00	0.00	1,000.00	0.00 %	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00 %							
9-501270 Net-Colombian Partnership	0.00	1,726.87	6,500.00	26.57 %	4,773.13	6,500.00	6,500.00	4,773.13	6,500.00	6,500.00	4,773.13	26.57 %							
9-501272 Net-Covenant Gathering Exp.	0.00	1,000.00	1,000.00	100.00 %	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	100.00 %							
9-501276 Net - PYC	0.00	1,048.11	2,250.00	46.58 %	1,201.89	2,250.00	2,250.00	1,201.89	2,250.00	2,250.00	1,201.89	46.58 %							
Total Network Expense	0.00	7,753.88	16,000.00	48.46 %	8,246.12	16,000.00	16,000.00	8,246.12	16,000.00	16,000.00	8,246.12	48.46 %							
Total Total Committee, Grant,Net Exp	167.00	16,514.02	33,710.00	48.99 %	17,195.98	33,710.00	33,710.00	17,195.98	33,710.00	33,710.00	17,195.98	48.99 %							
Total Operating Expense																			
9-501255 Telephone	79.83	944.23	3,000.00	31.47 %	2,055.77	3,000.00	3,000.00	2,055.77	3,000.00	3,000.00	2,055.77	31.47 %							
9-501256 Computer/web/commun Costs	1,101.97	19,642.70	8,400.00	233.84 %	(11,242.70)	8,400.00	8,400.00	(11,242.70)	8,400.00	8,400.00	(11,242.70)	233.84 %							
9-501401 Audit & Financial Support Svcs	0.00	0.00	4,000.00	0.00 %	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	0.00 %							
9-501402 Vanco & Bank Service Charges	0.84	613.65	1,500.00	40.91 %	886.35	1,500.00	1,500.00	886.35	1,500.00	1,500.00	886.35	40.91 %							

Accounts	September Actual	Annual										
		Actual		Budget		Budget		Budget		Budget		
		This Year	Year to Date	This Year	Year to Date	Over/Under	This Year	Jan 01, 2022 - Dec 31, 2022	Budget	Remaining	Jan 01, 2022 - Dec 31, 2022	% Used
		Year to Date	Year to Date	Year to Date	Year to Date	Year to Date	Year to Date	Year to Date	Year to Date	Year to Date	Year to Date	Year to Date
9-501403 Equipment Usage/maintenance	487.72	4,407.74	4,320.00	102.03 %	(87.74)		4,320.00		(87.74)		102.03 %	
9-501404 Equipment Purchases	0.00	1,527.25	1,500.00	101.82 %	(27.25)		1,500.00		(27.25)		101.82 %	
9-501405 Insurance	2,375.41	10,996.00	7,084.00	155.22 %	(3,912.00)		7,084.00		(3,912.00)		155.22 %	
9-501406 Memorial Building Expense	0.00	14,996.46	25,000.00	59.99 %	10,003.54		25,000.00		10,003.54		59.99 %	
9-501410 Office Supplies	6.87	937.38	3,600.00	26.04 %	2,662.62		3,600.00		2,662.62		26.04 %	
9-501420 Postage	0.00	0.00	500.00	0.00 %	500.00		500.00		500.00		0.00 %	
9-501425 Presbytery Meetings	10.93	224.86	1,000.00	22.49 %	775.14		1,000.00		775.14		22.49 %	
9-501428 GA Expense Fund	0.00	1,000.00	1,000.00	100.00 %	0.00		1,000.00		0.00		100.00 %	
9-501430 Presbytery Office Rent	0.00	3,150.00	0.00	0.00 %	(3,150.00)		0.00		(3,150.00)		0.00 %	
9-501435 Staff Meeting	0.00	0.00	400.00	0.00 %	400.00		400.00		400.00		0.00 %	
9-501455 Per Cap Expense	0.00	0.00	6,000.00	0.00 %	6,000.00		6,000.00		6,000.00		0.00 %	
Total Total Operating Expense	4,063.57	58,440.27	67,304.00	86.83 %	8,863.73		67,304.00		8,863.73		86.83 %	
Total Expenses												
9-530101 GA Per Cap	5,258.54	63,747.96	63,102.45	101.02 %	(645.51)		63,102.45		(645.51)		101.02 %	
9-530102 Synod Per Cap Exp	1,775.45	18,051.35	22,837.75	79.04 %	4,786.40		22,837.75		4,786.40		79.04 %	
Total Total Expenses	7,033.99	81,799.31	85,940.20	95.18 %	4,140.89		85,940.20		4,140.89		95.18 %	
Total Expenses	\$ 29,115.90	\$ 344,672.93	\$ 432,640.79	79.67 %	\$ 87,967.86		\$ 432,640.79		\$ 87,967.86		79.67 %	
Net Total	\$ 25,602.30	\$ 22,558.51	\$ 4,000.00	563.96 %	\$ 18,558.51		\$ 4,000.00		\$ 18,558.51		563.96 %	

Presbytery of the Miami Valley
Balance Sheet for Trustees

As of: Sep 30th 2022

Accounts	Balance Dec 31, 2021	Balance Aug 31, 2022	Balance Sep 30, 2022
Assets			
Cash and Equivalents			
Checking/Money Market			
101101 First Financial Ckg (3249)	65,467.21	971,413.43	303,126.61
Total Checking/Money Market	65,467.21	971,413.43	303,126.61
Investments			
Presbyterian Foundation			
101102 Income Fund Presby Foundation	36,093.78	32,745.80	27,455.23
101103 Growth Fund Presby Foundation	75,704.57	65,315.35	220,423.34
101104 Permanent Fund Presby Founda	2,356.37	1,735.10	1,735.10
Total Presbyterian Foundation	114,154.72	99,796.25	249,613.67
Money Concepts Investment			
101105 Money Concepts	1,226,836.33	1,127,989.70	1,509,300.94
Total Money Concepts Investment	1,226,836.33	1,127,989.70	1,509,300.94
Total Investments	1,340,991.05	1,227,785.95	1,758,914.61
Total Cash and Equivalents	1,406,458.26	2,199,199.38	2,062,041.22
Receivables			
108200 Harvest Christian Fellowship Loan	275,604.98	0.00	0.00
Total Receivables	275,604.98	0.00	0.00
Fixed Assets			
104101 Presbytery Office Equip/books	40,000.00	40,000.00	40,000.00
Total Fixed Assets	40,000.00	40,000.00	40,000.00
Total Assets	\$ 1,722,063.24	\$ 2,239,199.38	\$ 2,102,041.22
Liabilities & Net Assets			
Liabilities			
Payroll Liabilities			
Payroll Tax Liabilities			
201100 Federal Taxes	0.00	873.36	0.00
201101 State Taxes	0.00	386.17	219.15
201103 Kettering City Tax	0.00	185.39	(0.10)
Total Payroll Tax Liabilities	0.00	1,444.92	219.05
Payroll Benefits Liabilities			
201119 Fidelity Investments-403B	0.00	1,600.00	1,600.00
Total Payroll Benefits Liabilities	0.00	1,600.00	1,600.00
Total Payroll Liabilities	0.00	3,044.92	1,819.05
Credit Cards			
209100 Credit Card Pre Paid	612.82	0.00	0.00
Total Credit Cards	612.82	0.00	0.00
Total Liabilities	612.82	3,044.92	1,819.05
Net Assets			
Unrestricted Net Assets			
301100 General Fund Balance	(10,330.11)	(42,048.38)	(16,678.73)
Total Unrestricted Net Assets	(10,330.11)	(42,048.38)	(16,678.73)
Designated/Restricted Funds			

Accounts	Balance Dec 31, 2021	Balance Aug 31, 2022	Balance Sep 30, 2022
Board Designated			
304301 *EP Pastoral Care Fund Balance	300.77	300.77	300.77
305101 *Preparation For Ministry Fund	13,742.38	11,797.88	11,797.88
307110 *Rural Church Edu/evang Morning Sun Balan	92.26	92.26	92.26
309100 Annette Brown Fund	16,042.76	16,042.76	16,042.76
310101 XFixed Asset Fund	40,000.00	40,000.00	40,000.00
312101 *General Assembly Expense Fund Balance	3,797.51	4,797.51	4,797.51
352100 *Educational/equipping Opportunities Fund	6,350.00	3,375.00	3,375.00
Total Board Designated	80,325.68	76,406.18	76,406.18
Presbyterian Foundation Funds			
Presbyterian Foundation-Other			
304300 PF Ch Sale Funds Invested	0.00	0.00	172,030.00
304401 *Ep Sabatical Fund Balance	17,855.00	20,455.00	20,455.00
306101 *Northminster Fund	71,845.95	61,345.95	61,345.95
308101 *Peacemaking Fund	19,735.62	20,035.40	20,035.40
331100 Pathways To Homeownership Fund Balance	0.00	550.00	550.00
351100 *Synod Gt Higher Education Fund	6,087.59	6,087.59	6,087.59
353100 *Racial Justice Training Fund Balance	300.00	(450.00)	(450.00)
850000 New Covenant Mutual Funds	0.00	(14,389.71)	(36,602.29)
860000 Presbyterian Foundation Fund	0.00	(621.27)	(621.27)
Total Presbyterian Foundation-Other	115,824.16	93,012.96	242,830.38
Total Presbyterian Foundation Funds	115,824.16	93,012.96	242,830.38
Board Restricted Funds			
Restricted Funds for Synod			
330890 Synod Campus Support	0.00	(757.60)	(757.60)
330910 Synod Directed Mission	0.00	50.00	100.00
Total Restricted Funds for Synod	0.00	(707.60)	(657.60)
Restricted Funds for GA			
330590 Kentucky Flooding DR000191)	0.00	0.00	550.00
330630 Directed General Assembly Mission	0.00	350.00	1,200.00
330640 Disaster Relief USA & Emergencies	0.00	2,602.89	(90.00)
330760 One Great Hour of Sharing PDA	0.00	285.00	285.00
330770 One Great Hour of Sharing	0.00	3,333.99	2,200.00
330800 Ukraine Relief	0.00	1,073.72	200.00
330810 *Pmv Tornadoes Fund Balance	3,868.68	3,094.39	2,094.39
330820 Hunger Meal Offering	0.00	906.00	50.00
330830 Pentecost Offering	0.00	201.00	996.00
330840 GA Designated Mission	0.00	375.00	375.00
330860 Preparation for Ministry Income	0.00	671.00	671.00
330880 Salvation Army	0.00	1,550.00	1,550.00
Total Restricted Funds for GA	3,868.68	14,442.99	10,081.39
Total Board Restricted Funds	3,868.68	13,735.39	9,423.79
Money Concepts Investment			
302101 *Working Capital Fund	1,231,027.29	1,181,027.29	1,146,402.29
330300 MC-75% Sale of Ch Funds	0.00	0.00	516,089.00
383100 *Harvest Christian Fellowship Loan Balanc	275,604.98	(22,098.00)	(22,098.00)
840000 Money Concepts Fund	0.00	(2,573.54)	(102,726.30)
Total Money Concepts Investment	1,506,632.27	1,156,355.75	1,537,666.99
Building Sales Proceeds/Reserve			
370000 Building Sale & Reserve	0.00	915,906.32	227,787.32
370030 Hamilton-Westwood Security Deposit	0.00	895.00	895.00
Total Building Sales Proceeds/Reserve	0.00	916,801.32	228,682.32
Board Restricted Network Funds			

Accounts	Balance Dec 31, 2021	Balance Aug 31, 2022	Balance Sep 30, 2022
307101 NETWORK Older Adult Fund #1a	7,943.24	7,943.24	7,943.24
315100 NETWORK-Colombian Partnership Fund	14,186.50	10,948.00	10,948.00
323200 NETWORK Support Fund #4	2,500.00	2,500.00	2,500.00
323300 NETWORK-Educators Fd For Sexual Miscondu	500.00	500.00	500.00
Total Board Restricted Network Funds	25,129.74	21,891.24	21,891.24
Total Designated/Restricted Funds	1,731,780.53	2,278,202.84	2,116,900.90
Total Net Assets	1,721,450.42	2,236,154.46	2,100,222.17
Total Liabilities & Net Assets	\$ 1,722,063.24	\$ 2,239,199.38	\$ 2,102,041.22

Presbytery of the Miami Valley
Detailed Giving

Gift Date Range: Jan 1-Sep 30, 2022 | Filtered by: Payment Type, Fund

Gift Date	Check/Ref #	Type	Batch #	Fund Code/Name	Memo	Amount
Belle Center United Presbyterian Church						
06/09/2022	14903	Check	130	311-GA Per Cap		664.52
					Total GA Per Cap	664.52
06/09/2022	14903	Check	130	550-Presbytery Connec...		2,960.00
					Total Presbytery Connectional Support	2,960.00
06/09/2022	14903	Check	130	312-Synod per Cap		240.50
					Total Synod per Cap	240.50
						3,865.02
Bellefontaine First United Presbyterian Church						
03/16/2022	5819	Check	107	311-GA Per Cap		1,396.50
					Total GA Per Cap	1,396.50
03/16/2022	5819	Check	107	550-Presbytery Connec...		813.25
					Total Presbytery Connectional Support	813.25
03/16/2022	5819	Check	107	312-Synod per Cap		864.50
					Total Synod per Cap	864.50
						3,074.25
Blue Ball Presbyterian Church						
02/18/2022	17207	Check	100	311-GA Per Cap		19.46
03/16/2022	17224	Check	107	311-GA Per Cap		19.46
04/06/2022	17241	Check	111	311-GA Per Cap		19.46
05/10/2022	17254	Check	118	311-GA Per Cap		19.46
07/13/2022	17289	Check	139	311-GA Per Cap		38.92
08/17/2022	17307	Check	141	311-GA Per Cap		19.46
09/26/2022	17323	Check	146	311-GA Per Cap		19.46
					Total GA Per Cap	155.68
02/18/2022	17207	Check	100	550-Presbytery Connec...		86.67
03/16/2022	17224	Check	107	550-Presbytery Connec...		86.67
04/06/2022	17241	Check	111	550-Presbytery Connec...		86.67
05/10/2022	17254	Check	118	550-Presbytery Connec...		86.67
07/13/2022	17289	Check	139	550-Presbytery Connec...		173.34
08/17/2022	17307	Check	141	550-Presbytery Connec...		86.67

Gift Date	Check/Ref #	Type	Batch #	Fund Code/Name	Memo	Amount
09/26/2022	17323	Check	146	550-Presbytery Connec...		86.67
					Total	693.36
					Presbytery	
					Connectional	
					Support	
02/18/2022	17207	Check	100	312-Synod per Cap		7.00
03/16/2022	17224	Check	107	312-Synod per Cap		7.00
04/06/2022	17241	Check	111	312-Synod per Cap		7.00
05/10/2022	17254	Check	118	312-Synod per Cap		7.00
07/13/2022	17289	Check	139	312-Synod per Cap		14.00
08/17/2022	17307	Check	141	312-Synod per Cap		7.00
09/26/2022	17323	Check	146	312-Synod per Cap		7.00
					Total Synod	56.00
					per Cap	
						905.04
Lynette Bova						
08/17/2022	3334	Check	141	550-Presbytery Connec...		50.00
					Total	50.00
					Presbytery	
					Connectional	
					Support	
						50.00
Clifton United Presbyterian Church						
02/13/2022	12003	Check	103	550-Presbytery Connec...		4,500.00
					Total	4,500.00
					Presbytery	
					Connectional	
					Support	
						4,500.00
Dayton Bath Presbyterian Church						
03/16/2022	4759	Check	107	311-GA Per Cap		368.18
					Total GA Per	368.18
					Cap	
03/16/2022	4759	Check	107	550-Presbytery Connec...		1,640.00
					Total	1,640.00
					Presbytery	
					Connectional	
					Support	
03/16/2022	4759	Check	107	312-Synod per Cap		133.25
					Total Synod	133.25
					per Cap	
						2,141.43
Dayton Central Presbyterian Church						
02/27/2022	Vanco	Other Online	104	311-GA Per Cap		1,077.60
					Total GA Per	1,077.60
					Cap	

Gift Date	Check/Ref #	Type	Batch #	Fund Code/Name	Memo	Amount
01/18/2022	DD	Check	102	550-Presbytery Connec...		1,280.00
03/22/2022	Vanco	Other Online	105	550-Presbytery Connec...		1,200.00
06/22/2022	Vanco	Other Online	133	550-Presbytery Connec...		1,200.00
09/27/2022	661724507	Online	661774759	550-Presbytery Connec...		1,200.00
					Total Presbytery Connectional Support	4,880.00
02/27/2022	Vanco	Other Online	104	312-Synod per Cap		390.00
					Total Synod per Cap	390.00
						6,347.60
Dayton College Hill Community Church						
04/21/2022	21915	Check	113	550-Presbytery Connec...	**	1,746.00
09/13/2022	22058	Check	144	550-Presbytery Connec...		1,746.00
					Total Presbytery Connectional Support	3,492.00
						3,492.00
Dayton Corinth Presbyterian Church						
04/18/2022	20109	Check	112	550-Presbytery Connec...		760.00
07/06/2022	20166	Check	137	550-Presbytery Connec...		560.00
					Total Presbytery Connectional Support	1,320.00
						1,320.00
Dayton Fairmont Presbyterian Church						
07/27/2022	880620	Check	140	311-GA Per Cap		1,567.00
					Total GA Per Cap	1,567.00
07/27/2022	880620	Check	140	550-Presbytery Connec...		6,980.00
					Total Presbytery Connectional Support	6,980.00
07/27/2022	880620	Check	140	312-Synod per Cap		567.00
					Total Synod per Cap	567.00
						9,114.00
Dayton Immanuel Korean Presbyterian Church						
02/18/2022	5498	Check	100	550-Presbytery Connec...		600.00
02/18/2022	5497	Check	100	550-Presbytery Connec...		783.45
					Total Presbytery	1,383.45

Gift Date	Check/Ref #	Type	Batch #	Fund Code/Name	Memo	Amount
					Connectional Support	
						1,383.45
Dayton Memorial Presbyterian Church						
06/23/2022	27580	Check	135	312-Synod per Cap		125.00
					Total Synod per Cap	125.00
						125.00
Dayton Southminster Presbyterian Church						
05/02/2022	Vanco	Other Online	119	311-GA Per Cap		906.98
06/22/2022	Vanco	Other Online	133	311-GA Per Cap		906.98
09/26/2022	661587353	Online	661650563	311-GA Per Cap		906.98
					Total GA Per Cap	2,720.94
01/18/2022	20268	Check	101	550-Presbytery Connec...		7,000.00
05/02/2022	Vanco	Other Online	119	550-Presbytery Connec...		4,040.00
06/22/2022	Vanco	Other Online	133	550-Presbytery Connec...		4,040.00
09/26/2022	661587353	Online	661650563	550-Presbytery Connec...		4,040.00
					Total Presbytery Connectional Support	19,120.00
05/02/2022	Vanco	Other Online	119	312-Synod per Cap		328.25
06/22/2022	Vanco	Other Online	133	312-Synod per Cap		328.25
09/26/2022	661587353	Online	661650563	312-Synod per Cap		328.25
					Total Synod per Cap	984.75
						22,825.69
Dayton Sugar Creek Presbyterian Church						
03/10/2022	15123	Check	106	311-GA Per Cap		516.35
06/30/2022	--	Check	136	311-GA Per Cap		186.87
06/30/2022	--	Check	136	311-GA Per Cap		516.35
09/30/2022	15207	Check	147	311-GA Per Cap		516.35
					Total GA Per Cap	1,735.92
03/10/2022	15123	Check	106	550-Presbytery Connec...		3,247.50
06/30/2022	--	Check	136	550-Presbytery Connec...		3,247.50
09/30/2022	15207	Check	147	550-Presbytery Connec...		3,247.50
					Total Presbytery Connectional Support	9,742.50
03/10/2022	15123	Check	106	312-Synod per Cap		186.87
09/30/2022	15207	Check	147	312-Synod per Cap		186.87
					Total Synod per Cap	373.74

Gift Date	Check/Ref #	Type	Batch #	Fund Code/Name	Memo	Amount
						11,852.16
Dayton Trinity Presbyterian Church						
09/14/2022	24956	Check	143	550-Presbytery Connec...		2,000.00
						Total
						Presbytery
						Connectional
						Support
						2,000.00
Dayton Westminster Presbyterian Church						
06/15/2022	021719	Check	131	311-GA Per Cap		9,051.84
						Total GA Per
						Cap
						9,051.84
06/15/2022	021719	Check	131	550-Presbytery Connec...		50,000.00
						Total
						Presbytery
						Connectional
						Support
						50,000.00
06/15/2022	021719	Check	131	312-Synod per Cap		3,276.00
						Total Synod
						per Cap
						3,276.00
						62,327.84
Eaton First Presbyterian Church						
02/13/2022	11711	Check	103	311-GA Per Cap		2,434.00
						Total GA Per
						Cap
						2,434.00
02/13/2022	11711	Check	103	550-Presbytery Connec...		10,080.00
						Total
						Presbytery
						Connectional
						Support
						10,080.00
02/13/2022	11711	Check	103	312-Synod per Cap		1,000.00
						Total Synod
						per Cap
						1,000.00
						13,514.00
Fairborn First Presbyterian Church						
03/30/2022	4792	Check	108	311-GA Per Cap		236.00
07/06/2022	4847	Check	137	311-GA Per Cap		236.00
09/30/2022	4895	Check	147	311-GA Per Cap		236.00
						Total GA Per
						Cap
						708.00
03/30/2022	4794	Check	108	550-Presbytery Connec...		1,050.00
07/06/2022	4849	Check	137	550-Presbytery Connec...		1,050.00
09/30/2022	4897	Check	147	550-Presbytery Connec...		1,050.00
						Total
						Presbytery
						Connectional
						3,150.00

Gift Date	Check/Ref #	Type	Batch #	Fund Code/Name	Memo	Amount
					Support	
03/30/2022	4793	Check	108	312-Synod per Cap		85.00
07/06/2022	4848	Check	137	312-Synod per Cap		85.00
09/30/2022	4896	Check	147	312-Synod per Cap		85.00
					Total Synod per Cap	255.00
						4,113.00
Farmersville Slifers Presbyterian Church						
05/31/2022	1870	Check	124	311-GA Per Cap		615.50
					Total GA Per Cap	615.50
05/31/2022	1870	Check	124	550-Presbytery Connec...		2,740.00
					Total Presbytery Connectional Support	2,740.00
05/31/2022	1870	Check	124	312-Synod per Cap		223.00
					Total Synod per Cap	223.00
						3,578.50
Hamilton The Presbyterian Church						
02/13/2022	63981	Check	103	311-GA Per Cap		353.21
03/16/2022	64041	Check	107	311-GA Per Cap		353.21
04/27/2022	64078	Check	114	311-GA Per Cap		353.21
04/27/2022	64104	Check	114	311-GA Per Cap		353.21
06/15/2022	64170	Check	131	311-GA Per Cap		353.21
06/15/2022	64181	Check	131	311-GA Per Cap		353.21
08/17/2022	64222	Check	141	311-GA Per Cap		353.21
09/26/2022	64258	Check	146	311-GA Per Cap		353.21
					Total GA Per Cap	2,825.68
02/13/2022	63981	Check	103	550-Presbytery Connec...		786.67
03/16/2022	64041	Check	107	550-Presbytery Connec...		786.67
04/27/2022	64078	Check	114	550-Presbytery Connec...		786.67
04/27/2022	64104	Check	114	550-Presbytery Connec...		786.67
06/15/2022	64170	Check	131	550-Presbytery Connec...		786.67
06/15/2022	64181	Check	131	550-Presbytery Connec...		786.67
08/17/2022	64222	Check	141	550-Presbytery Connec...		786.67
09/26/2022	64258	Check	146	550-Presbytery Connec...		786.67
					Total Presbytery Connectional Support	6,293.36
02/13/2022	63981	Check	103	312-Synod per Cap		127.83
03/16/2022	64041	Check	107	312-Synod per Cap		127.83
04/27/2022	64078	Check	114	312-Synod per Cap		127.83

Gift Date	Check/Ref #	Type	Batch #	Fund Code/Name	Memo	Amount
04/27/2022	64104	Check	114	312-Synod per Cap		127.83
06/15/2022	64170	Check	131	312-Synod per Cap		127.83
06/15/2022	64181	Check	131	312-Synod per Cap		127.83
08/17/2022	64222	Check	141	312-Synod per Cap		127.83
09/26/2022	64258	Check	146	312-Synod per Cap		127.83
					Total Synod per Cap	1,022.64
						10,141.68
Huber Heights Faith United Presbyterian Church						
03/22/2022	Vanco	Other Online	105	311-GA Per Cap		164.00
06/29/2022	Vanco	Other Online	134	311-GA Per Cap		164.00
					Total GA Per Cap	328.00
03/22/2022	Vanco	Other Online	105	550-Presbytery Connec...		730.00
06/29/2022	Vanco	Other Online	134	550-Presbytery Connec...		730.00
					Total Presbytery Connectional Support	1,460.00
03/22/2022	Vanco	Other Online	105	312-Synod per Cap		59.25
06/29/2022	Vanco	Other Online	134	312-Synod per Cap		59.25
					Total Synod per Cap	118.50
						1,906.50
Huntsville Presbyterian Church						
04/21/2022	3867	Check	113	311-GA Per Cap		921.85
					Total GA Per Cap	921.85
04/21/2022	3867	Check	113	550-Presbytery Connec...		3,291.15
					Total Presbytery Connectional Support	3,291.15
						4,213.00
Middletown First Presbyterian Church						
01/18/2022	DD	Check	102	311-GA Per Cap		260.42
02/27/2022	Vanco	Other Online	104	311-GA Per Cap		260.42
03/22/2022	Vanco	Other Online	105	311-GA Per Cap		260.42
04/14/2022	--	Other Online	110	311-GA Per Cap		260.42
05/12/2022	Vanco	Other Online	120	311-GA Per Cap		260.42
06/14/2022	Vanco	Other Online	129	311-GA Per Cap		260.42
07/14/2022	Vanco	Other Online	138	311-GA Per Cap		260.42
09/12/2022	Vanco	Other Online	145	311-GA Per Cap		260.42
					Total GA Per Cap	2,083.36
01/18/2022	DD	Check	102	550-Presbytery Connec...		1,160.00

Gift Date	Check/Ref #	Type	Batch #	Fund Code/Name	Memo	Amount
02/27/2022	Vanco	Other Online	104	550-Presbytery Connec...		1,160.00
03/22/2022	Vanco	Other Online	105	550-Presbytery Connec...		1,160.00
04/14/2022	--	Other Online	110	550-Presbytery Connec...		1,160.00
05/12/2022	Vanco	Other Online	120	550-Presbytery Connec...		1,160.00
06/14/2022	Vanco	Other Online	129	550-Presbytery Connec...		1,160.00
07/14/2022	Vanco	Other Online	138	550-Presbytery Connec...		1,160.00
09/12/2022	Vanco	Other Online	145	550-Presbytery Connec...		1,160.00
Total Presbytery Connectional Support						9,280.00
01/18/2022	DD	Check	102	312-Synod per Cap		94.25
02/27/2022	Vanco	Other Online	104	312-Synod per Cap		94.25
03/22/2022	Vanco	Other Online	105	312-Synod per Cap		94.25
04/14/2022	--	Other Online	110	312-Synod per Cap		94.25
05/12/2022	Vanco	Other Online	120	312-Synod per Cap		94.25
06/14/2022	Vanco	Other Online	129	312-Synod per Cap		94.25
07/14/2022	Vanco	Other Online	138	312-Synod per Cap		94.25
09/12/2022	Vanco	Other Online	145	312-Synod per Cap		94.25
Total Synod per Cap						754.00
						12,117.36
Middletown St. Luke United Presbyterian Church						
06/23/2022	1030	Check	135	311-GA Per Cap		215.52
08/17/2022	1095	Check	141	311-GA Per Cap		53.88
Total GA Per Cap						269.40
06/23/2022	1030	Check	135	550-Presbytery Connec...		511.48
08/17/2022	1095	Check	141	550-Presbytery Connec...		226.62
Total Presbytery Connectional Support						738.10
06/23/2022	1030	Check	135	312-Synod per Cap		78.00
08/17/2022	1095	Check	141	312-Synod per Cap		19.50
Total Synod per Cap						97.50
						1,105.00
New Carlisle Honey Creek Presbyterian Church						
02/27/2022	Vanco	Other Online	104	311-GA Per Cap		8.98
06/15/2022	12913	Check	131	311-GA Per Cap		511.96
Total GA Per Cap						520.94
02/27/2022	Vanco	Other Online	104	550-Presbytery Connec...		40.00
06/15/2022	12914	Check	131	550-Presbytery Connec...		1,488.50
Total						1,528.50

Gift Date	Check/Ref #	Type	Batch #	Fund Code/Name	Memo	Amount
					Presbytery Connectional Support	
02/27/2022	Vanco	Other Online	104	312-Synod per Cap		3.25
06/15/2022	12913	Check	131	312-Synod per Cap		185.15
					Total Synod per Cap	188.40
						2,237.84
Oxford Presbyterian Church						
05/06/2022	27064	Check	117	311-GA Per Cap		709.42
07/06/2022	27114	Check	137	311-GA Per Cap		709.42
					Total GA Per Cap	1,418.84
05/06/2022	27064	Check	117	550-Presbytery Connec...		3,160.00
07/06/2022	27114	Check	137	550-Presbytery Connec...		3,160.00
					Total Presbytery Connectional Support	6,320.00
05/06/2022	27064	Check	117	312-Synod per Cap		256.75
07/06/2022	27114	Check	137	312-Synod per Cap		256.75
					Total Synod per Cap	513.50
						8,252.34
Piqua Westminster Presbyterian Church						
01/18/2022	28043	Check	101	311-GA Per Cap		300.00
05/06/2022	28108	Check	126	311-GA Per Cap		300.00
08/31/2022	28159	Check	142	311-GA Per Cap		300.00
					Total GA Per Cap	900.00
01/18/2022	28043	Check	101	550-Presbytery Connec...		1,250.00
05/06/2022	28108	Check	126	550-Presbytery Connec...		1,250.00
08/31/2022	28159	Check	142	550-Presbytery Connec...		1,250.00
					Total Presbytery Connectional Support	3,750.00
01/18/2022	28043	Check	101	312-Synod per Cap		125.00
05/06/2022	28108	Check	126	312-Synod per Cap		125.00
08/31/2022	28159	Check	142	312-Synod per Cap		125.00
					Total Synod per Cap	375.00
						5,025.00
Seven Mile United Presbyterian Church						
03/30/2022	13971	Check	108	311-GA Per Cap		251.44

Gift Date	Check/Ref #	Type	Batch #	Fund Code/Name	Memo	Amount
					Total GA Per Cap	251.44
03/30/2022	13971	Check	108	550-Presbytery Connec...		1,120.00
					Total Presbytery Connectional Support	1,120.00
03/30/2022	13971	Check	108	312-Synod per Cap		91.00
					Total Synod per Cap	91.00
						1,462.44
Springboro Covenant Presbyterian Church						
04/06/2022	14716	Check	111	311-GA Per Cap		269.40
06/23/2022	14765	Check	135	311-GA Per Cap		269.40
					Total GA Per Cap	538.80
04/06/2022	14716	Check	111	550-Presbytery Connec...		1,250.00
06/23/2022	14765	Check	135	550-Presbytery Connec...		1,250.00
					Total Presbytery Connectional Support	2,500.00
04/06/2022	14716	Check	111	312-Synod per Cap		97.50
06/23/2022	14765	Check	135	312-Synod per Cap		97.50
					Total Synod per Cap	195.00
						3,233.80
Springfield Covenant Presbyterian Church						
03/30/2022	43101	Check	108	311-GA Per Cap		404.10
04/27/2022	43126	Check	114	311-GA Per Cap		484.92
06/30/2022	43176	Check	136	311-GA Per Cap		80.82
					Total GA Per Cap	969.84
01/18/2022	43037	Check	101	550-Presbytery Connec...		160.00
03/30/2022	43101	Check	108	550-Presbytery Connec...		1,766.64
04/27/2022	43126	Check	114	550-Presbytery Connec...		2,183.68
06/30/2022	43176	Check	136	550-Presbytery Connec...		408.07
					Total Presbytery Connectional Support	4,518.39
03/30/2022	43101	Check	108	312-Synod per Cap		146.25
04/27/2022	43126	Check	114	312-Synod per Cap		175.50
06/30/2022	43176	Check	136	312-Synod per Cap		29.25
					Total Synod per Cap	351.00

Gift Date	Check/Ref #	Type	Batch #	Fund Code/Name	Memo	Amount
						5,839.23
Springfield Northminster Presbyterian Church						
01/18/2022	018644	Check	101	311-GA Per Cap		1,176.38
Total GA Per Cap						1,176.38
07/06/2022	018698	Check	137	550-Presbytery Connec...		1,746.67
07/13/2022	018775	Check	139	550-Presbytery Connec...		1,746.67
Total Presbytery Connectional Support						3,493.34
01/18/2022	018644	Check	101	312-Synod per Cap		425.75
Total Synod per Cap						425.75
						5,095.47
Troy First Presbyterian Church						
01/18/2022	DD	Check	102	311-GA Per Cap		243.21
02/27/2022	Vanco	Other Online	104	311-GA Per Cap		243.21
03/22/2022	Vanco	Other Online	105	311-GA Per Cap		237.22
03/22/2022	Vanco	Other Online	105	311-GA Per Cap		243.21
04/05/2022	--	Other Online	109	311-GA Per Cap		237.22
04/08/2022	Vanco	Other Online	115	311-GA Per Cap		243.21
07/26/2022	654370636	Online	654426138	311-GA Per Cap		237.22
09/14/2022	660203825	Online	660263281	311-GA Per Cap		237.22
Total GA Per Cap						1,921.72
01/18/2022	DD	Check	102	550-Presbytery Connec...		1,043.37
02/27/2022	Vanco	Other Online	104	550-Presbytery Connec...		1,043.37
03/22/2022	Vanco	Other Online	105	550-Presbytery Connec...		1,043.37
03/22/2022	Vanco	Other Online	105	550-Presbytery Connec...		1,056.67
04/05/2022	--	Other Online	109	550-Presbytery Connec...		1,056.67
04/08/2022	Vanco	Other Online	115	550-Presbytery Connec...		1,043.37
07/26/2022	654370636	Online	654426138	550-Presbytery Connec...		1,056.67
09/14/2022	660203825	Online	660263281	550-Presbytery Connec...		1,056.67
Total Presbytery Connectional Support						8,400.16
01/18/2022	DD	Check	102	312-Synod per Cap		84.78
02/27/2022	Vanco	Other Online	104	312-Synod per Cap		84.78
03/22/2022	Vanco	Other Online	105	312-Synod per Cap		84.78
03/22/2022	Vanco	Other Online	105	312-Synod per Cap		85.85
04/05/2022	--	Other Online	109	312-Synod per Cap		94.23
04/08/2022	Vanco	Other Online	115	312-Synod per Cap		84.78
07/26/2022	654370636	Online	654426138	312-Synod per Cap		85.85
08/04/2022	655464688	Online	655512610	312-Synod per Cap		16.76

Gift Date	Check/Ref #	Type	Batch #	Fund Code/Name	Memo	Amount
09/14/2022	660203825	Online	660263281	312-Synod per Cap		85.85
					Total Synod per Cap	707.66
						11,029.54
Urbana First Presbyterian Church						
07/06/2022	20730	Check	137	311-GA Per Cap		1,427.82
					Total GA Per Cap	1,427.82
07/06/2022	20730	Check	137	550-Presbytery Connec...		1,000.00
					Total Presbytery Connectional Support	1,000.00
07/06/2022	20730	Check	137	312-Synod per Cap		516.75
					Total Synod per Cap	516.75
						2,944.57
Wilmington Presbyterian Church						
06/03/2022	Vanco	Other Online	127	311-GA Per Cap		314.28
					Total GA Per Cap	314.28
06/03/2022	Vanco	Other Online	127	550-Presbytery Connec...		1,423.53
					Total Presbytery Connectional Support	1,423.53
06/03/2022	Vanco	Other Online	127	312-Synod per Cap		110.91
					Total Synod per Cap	110.91
						1,848.72
Xenia United Presbyterian Church						
03/10/2022	27467	Check	106	311-GA Per Cap		2,353.00
08/17/2022	27625	Check	141	311-GA Per Cap		200.00
					Total GA Per Cap	2,553.00
03/10/2022	27467	Check	106	550-Presbytery Connec...		2,450.00
05/10/2022	27543	Check	118	550-Presbytery Connec...		2,450.00
08/17/2022	27654	Check	141	550-Presbytery Connec...		2,450.00
					Total Presbytery Connectional Support	7,350.00
03/10/2022	27467	Check	106	312-Synod per Cap		851.00
09/13/2022	27685	Check	144	312-Synod per Cap		125.00
					Total Synod	976.00

Gift Date	Check/Ref #	Type	Batch #	Fund Code/Name	Memo	Amount
					per Cap	
						10,879.00
						\$ 243,860.47