



SOUTHERN OHIO SYNOD ASSEMBLY
JUNE 4-5, 2021

ASSEMBLY MATERIALS

VIRTUAL ASSEMBLY VIA ZOOM



Southern Ohio Synod
Evangelical Lutheran Church in America
God's work. Our hands.

WELCOME TO SYNOD ASSEMBLY 2021

We are so happy to be together

- Don't forget to download the Vevox app on your phone or access via the Vevox website. You will need Vevox in order to vote.
- Let's go into assembly with grace, humor, and patience.
- See you online!

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BISHOP SUZANNE DARCY DILLAHUNT
REPORT TO THE ASSEMBLY 2021

Stronger and Better Together...Joining Jesus in the Restoration of the World

Abundance

John 6:1-14

Grace and peace be with you in the name of Jesus Christ our Savior and Lord.

Welcome to Southern Ohio Synod's first virtual Synod Assembly. Last year we planned on meeting but that didn't happen because of the pandemic. In our world, we adapted quickly to be flexible. We learned how to mute and unmute, to use the chat feature and share screens. I know some of us missed seeing each other in person for assembly. But here we are together again in the new and exciting way we do business...Virtually. It is the way we gather in life since March 2020. Assembly will feel different but the important thing is that we will do the business of the synod, worship, and see what's happening in the territory, because ministry didn't stop in 2020. It flourished. Though difficult and weird, 2020 showed us several things: **Opportunities, Pivots, Thinking Differently** and **Abundance** for the sake of the mission and vision of SOS and the Church. The Mission does not change. We proclaim, share and invite others into the Love of God in Jesus Christ. The Vision is morphing as we navigate where God's calling us to go now and in the future.

We welcome Pastor Mike Ward as our Keynote speaker. He has become part of the synod family for the last several years though our work with GSB and Thrive!

We welcome Bishop William Gafkjen, Bishop of the Indiana-Kentucky Synod as the ELCA Representative.

Opportunities

Moving...Physically

Late June, the dumpster was full and the moving trucks loaded up the remaining stuff from the old synod office. We said good-bye to 300 S. Second Street and hello to 9200 Worthington Road. Our new home is fun, modern, and waiting for you to come for a visit. It's smaller, brighter and gives us opportunities to use the space for videos and recordings and the day to day running of a synod office.

A New Call Process and Transitions Manual

While the pandemic has presented challenges, this has not prevented congregations from working with the synod to call a new pastor. Since March of 2020, nine congregations in the Southern Ohio Synod have called new pastors, and one deacon, sometimes having to do so with great creativity. Some have had "parking lot" congregational meetings using FM transmitters, others did so with members calling a conference call number. Still other congregations held outdoor, socially-distanced meetings, and others spaced their membership out within the church building with video feed. But the fact is, the

work of the Spirit continued, and God provided pastors for God's church. All of the call votes that were conducted were successful.

But this continued activity in the area of pastoral mobility has made clear to us two important things about the status of the Southern Ohio Synod. First, our overall vacancy rate, especially for full-time pastors, is currently very low. Of our 183 congregations, as of the time of writing this report, only eight have full-time vacancies (including two-point calls) – a rate of about 4%. Another four congregations have a part-time pastoral vacancy. This means that for all congregations who are actively seeking a called pastor, the vacancy rate is about 6.5%. Compared to some of our nearby sister synods, this Mission Territory is able to meet our called pastoral needs well.

Second, it became clear that our call process materials needed an update. So, Pastor Abrams and Josh Brodbeck, our Synod Administrator, worked this past year to update the materials we use to train congregation call committees. The new document is entitled "A Guide To the Call Process", and contains several new features: a "definitions" section to explain the call process terms and abbreviations we use in the ELCA; a detailed flow chart to help call committees and councils to know where they are in the process and what to do at that stage; an expanded list of suggested interview questions; suggested prayers to open meetings; and suggested hymns for the day of the call vote. This new resource has been received well by congregations.

Challenges do remain, however. The fact is, there are fewer pastors available nationwide for call to a congregation, and compared to earlier times, fewer graduating seminarians seeking their first calls. So, we must continue pray, to encourage those who have the gifts for pastoral ministry to consider a call in the church, and to be proactive in recruiting talented pastoral leaders to come to the Southern Ohio Synod.

Lay Worship Leaders and Synod Authorized Ministers

We are excited to announce the rollout of the Southern Ohio Synod's Leadership Academy, the home of the Synod's new Lay Worship Leader and Synod Authorized Minister programs. Lay Worship leaders undergo training and certification in order to boost the ranks of supply preachers who fill pulpits in congregations without a regular pastor or whose pastor is unavailable on a Sunday. Synod Authorized Ministers are trained, certified, and appointed to serve in a single congregation where it is not possible to provide appropriate pastoral leadership. They preach weekly and provide additional functions depending on the needs of the parish. While these leaders have existed for many years, the programs have been on hiatus awaiting restructuring. The first cohort is already underway and we look forward to announcing the second one in the future.

Congregational Resource Team

Our Congregational Resource Team (CRT) continues its work with pastors and congregations despite the pandemic, and has provided much-needed accompaniment for our rostered and lay leaders. This has taken the form of Zoom coaching sessions and written feedback and questions for pastors to consider as they approach difficult issues. As their work becomes a more established part of our Mission Territory's life, more of our leaders have decided to take advantage of this rich resource. Please contact Pr. Abrams if you would like a CRT referral.

While the CRT was saddened to have two of its members move to different synods, it was pleased to welcome Ms. Marjorie Ellis, and Pastor Michelle Terry to join it in its work.

Pivots

Worship

Worship is always central to our life as Synod, especially at Assembly. Instead in 2020 like a lot of you we had some recorded services.

The Bishop's office staff provided: Good Friday, Easter Vigil, Emmanuel 9 Commemoration and Lessons and Carols. Resources were also available from SOS and the ELCA.

Vibrant Church Conference

Our new Vibrant Church Conference Team had been working since 2019 on the first annual conference for the equipping of congregational lay leaders. When the pandemic hit, they quickly pivoted to an online version: a monthly online workshop on a variety of topics, ranging from a how-to on digital ministry to DIY Christmas pageants and VBS and how to build stronger connections to your community and share the good news through evangelism. These workshops are free and easily accessible to anyone who can join us online!

Website

Like many churches and organizations during the pandemic, the synod realized it could serve the mission territory much better with a new website & database. The new website is much easier to navigate and will help both rostered leaders and lay leaders equally. Both will have sections on the new website. The new website also consists of the "Community Sandbox." The sandbox is a platform for congregations and its members to share virtual resources. You will be able to find videos, documents, audio files, and much more available for download in the sandbox. There will also be a feature so you can ask for a resource if you can't find it. Everyone who wants access to this area will be given a login and password. Please check out our new website when it launches soon!

Synod Council faithfully met in July, September, December, January, and April. Beside the routine work, the Council passed a Resolution Against Racism. I want to thank them for their work. The Executive Committee meets regularly and we say goodbye to Pr. Ralph Wolfe who finishes his terms on Council and Exec Committee. Thank You!

Worship is different. The normal is online. Many SOS churches moved quickly to adapt to the reality that in person worship was not safe. Services from living rooms, kitchens, basements, backyards could be seen all over the territory. Online, in person, hybrid...is how we worship now. We in the Bishop's Office were able to "visit" several services on Sundays and we were "invited" to join Zoom Fellowship and Coffee Hours. Summer outdoor worship services gave us opportunities to come together in person and online. Some congregations transitioned in the fall to in person and online. When Ohio's COVID numbers rose in the late fall, many congregations transitioned back to online services only. Some were able to still come together in small numbers. We learned to be flexible.

We look with hope and anticipation to the time when we can join together in person...it's coming! Thank you all for what you've done this year! It's been challenging but you stepped up and created opportunities for ministry to happen differently.

I hope we learned from the past year. I hope the connections made through Facebook, Videos, and Live Stream worship continue. Don't stop your online presence! I hope the connections made online, with people we may have never met before, are connected to a faith community who can nurture and encourage discipleship. People joined in virtually to hear the message of Jesus. A message of hope in a scary time. How do we help make connections to local ministries so we all can live the faith in our neighborhoods and communities. That is the next opportunity.

Wait until you see what's happening around the Mission Territory during the Assembly!

Thinking Differently

It was the week after Easter 2020 when I decided it was time to think outside the box. The pandemic wasn't going away soon. Easter was different only in that we were not together to celebrate the resurrection BUT Easter came and Christ is Risen. Sitting around feeling sorry for ourselves and lamenting wasn't going to get us anywhere. That week I called together people from and not from SOS to help me think how to tweak the vision of this synod, Stronger and Better Together...Joining Jesus in the Restoration of the World (Cultivate, Collaborate, Clarify).

We were stronger and better together before it became a commercial or tag line for the pandemic. We were miles ahead.

Outside the Box was born. Under the leadership of Mr. Chris Clothier the team has helped us think differently. We are one of the leaders in the church as we develop resources for congregations to do what you are called to do: be and make disciples for Jesus.

Outside the Box started by helping churches to overcome the technical hurdles associated with recording or streaming worship. To that end, we've issued several technology grants to congregations in need. The program has evolved to help our Synod congregations to drive connection. Mentoring sessions are providing congregations with ideas on how to make worship more engaging for an online audience. Congregations are re-connecting with people who were underserved pre-pandemic: the homebound, the infirmed, snowbirds, and those with schedules that prevented them from participating on Sunday mornings. Congregations are connecting with each other, to exchange ideas and resources and to share worship. And we expect these connections to evolve towards regional communities, where resources can be better leveraged to serve the needs of everyone in the region.

Remember playing in a sandbox? SOS we are playing in the **Community Sandbox**. What do you do in a sandbox? Build, create, knock down, use buckets, shovels, water, to use imagination for what can be and you invite others to create and build with you.

Here's what is happening in the SOS Community Sandbox....

The Sandbox Project FAQ's

What is the Sandbox?

The Southern Ohio Synod is developing a resource website called "The Sandbox." The intention is to gather resources in one location for the benefit of Southern Ohio Synod churches and its members. The site will be for all ages, open to all faith and church related topics and can promote any resources you have found helpful.

What type of resources will be in the Sandbox?

The Sandbox will contain a virtual smorgasbord of topics and materials, including but not limited to resources for worship, devotionals, a Bible Study series, discipleship, education, digital church, technology, marketing, community engagement, stewardship, curriculum/resources for children's, youth and/or family ministries and confirmation materials

Who will have access to the Sandbox?

All members of Southern Ohio Synod congregations. Eventually, an avenue will be made available for those outside of Southern Ohio Synod churches.

Is there a cost to gain access to the Sandbox?

No, there is no cost to gain access to the Sandbox for any Southern Ohio Synod church or member. There will however, be a log-in feature.

Who do I contact if I have questions and/or wish to have something added to the Sandbox?

Contact Gary Pecuch at gpecuch@southernohiosynod.org

Abundance

Thank You SOS for Mission Support! **In a time of great uncertainty, you continued to share generously with the Synod and the larger church—just over \$1.5 million!**

Your generosity this past year was awesome! We have 183 Congregations and only 17 congregations gave \$0. That is down from previous years and I hope next year I can announce we have 100% of our congregations giving to mission support.

Check out the giving from your congregation in the Pre-Assembly Materials.

Thank You! To remind you, Mission Support is offerings given from individuals to the congregation, congregational giving to the synod and synod giving to the Churchwide organization. The synod gives 40% of what we receive in unrestricted funds to the ELCA. So, when you look at the Mission and Ministry Plans you will see how much money stays here in the territory for ministry. We are indeed stronger and better together.

Remember THRIVE! Equipping Vibrant Churches Together? T-Shirts were auctioned off in 2019 as we kicked off the SOS Mission Campaign for you and then COVID hit and we PAUSED the campaign. BUT IT'S BACK! Pastor Larry Donner, the Campaign Manager, has a fantastic report about Thrive! Check it out in the Pre-Assembly Booklet. And...Just wait to see what we have planned at the Assembly.

Abundance doesn't just mean money.

God has blessed the Church and the Southern Ohio Synod abundantly with you.

As you prepare for Assembly, I am asking you to write down where God's Abundance is seen in your life, congregation, synod, ELCA. Somehow, we will figure out how to share the abundance during the Assembly.

Your Bishop's Office staff are witnesses to the Gospel in their work. We are here to walk alongside of you in the ministry we share together. It is an honor and privilege to serve in these callings. These committed and faithful servants of the Church have doubled and tripled up on their work. Thank you Pastor Bob Abrams, Assistant to the Bishop, Pastor Katie Kerrigan, Director for Evangelical Mission, Ms. Kim Uemura, Administrative Assistant to the Bishop and Storyteller, Mr. Josh Brodbeck, Synod Operations and Administrator, Worship Director and IT guy, Dr. C Lynn Nakamura, Director for Candidacy and Leadership Development, Dr. Cory Driver (thanks to Thrive), Director for Leadership Education, Mr. Gary Pecuch, Youth and Family Ministry Coach and Community Sandbox manager, Mrs. Joy Hacker, Accountant.

We also want to thank Sister Sally Burk, for her many years of faithful service. Sister Sally retired as the Pulpit Supply Coordinator in 2020.

We are grateful for the ministry that is a part of this synod because of our calling as the baptized.

I look forward to "seeing" you at the assembly where we will hear more about what's going on and where we are going, together, as opportunities become chances for ministry and sharing the faith with others in Jesus' name.

Think about the boy who brought his lunch to see and hear Jesus. Five loaves and two fish...and Jesus fed oodles of people. Abundance! We've got it here too.

See you soon and thanks for coming to Synod Assembly 2021. Don't forget to think about the question I asked and come ready to have fun too!

Bishop Suzanne Darcy Dillahunt

KEYNOTE SPEAKER



Rev. Mike Ward, CFRE. Mike is the fourth partner in the 44-year history of GSB. Mike began his relationship with the firm as a client for twelve years as he served as VP of Advancement for NovusWay Ministries in Arden, NC.

Mike is called by the North Carolina Synod, ELCA to full-time stewardship ministry. His clients include congregations, synods, camps, seminaries, and social service agencies. He is a popular speaker at conferences in the areas of annual fund, campaign, congregational partnership, major donor development, and more. His first book, [Abundance: Creating a Culture of Generosity](#) was published and released by Fortress Press in January, 2020 where it became the publisher's #1 title of 2020.

His previous service on boards includes the ELCA National Church Council and the ELCA Youth Ministry Network. Mike is a beekeeper and manages between 12-15 hives per year. His wife is a Spanish teacher at Veritas Christian Academy in Fletcher, NC. Mike's daughter is in graduate school and son has just started college at NC State.

ELCA REPRESENTATIVE



Bill Gafkjen has served as Bishop for the Indiana-Kentucky Synod since 2010. The eight years before that he served as Assistant to the Bishop. Before joining the Indiana-Kentucky Synod staff in 2002, Bill served as pastor and campus pastor for ministries and congregations in Minnesota, Michigan, Pennsylvania, and Indiana. Bishop Gafkjen has served as chair of the ELCA Conference of Bishops, chair of the Conference of Bishops Roster Committee, and chair of task forces that stewarded the ELCA's transition from three rosters of Word and Service to one roster, known as Deacons. Bishop Bill is active in the Kentucky Council of Churches and in relationships and collaborative work with ecumenical colleagues throughout Indiana and Kentucky. He serves on the boards of Capital University and St. Olaf College and the ELCA's Mission Investment Fund. He lives in Fishers, Indiana, with his spouse Janet. They have two adult children.

**SUGGESTED MOTION TABLE
JUNE 2021 SOUTHERN OHIO SYNOD ASSEMBLY**

Agenda Number	Suggested Motions	Members
1.	I move that the Assembly adopt the following Continuing Resolution, adopted by Synod Council on December 5, 2020: "In accordance with R.C. Chapter 1702, the Synod Assembly meeting may be conducted using authorized communications equipment, as defined in R.C. 1702.01, as long as there is an opportunity for simultaneous aural communications, to the full extent permitted by Chapter 1702., ORC."	Moved: Ms. Fischer [No second required] ¹²
2.	I move that the Assembly adopt the Rules of Procedure as submitted.	Moved: Ms. Fischer Second:
3.	I move that the Assembly approve the meeting agenda approved by Synod Council on April 24, 2021, as submitted.	Moved: Ms. Fischer [No second required]
4.	I move that the Assembly adopt the following Continuing Resolution, adopted by Synod Council on December 5, 2020: "That the Southern Ohio Synod of the Evangelical Lutheran Church in America shall amend its bylaws to include the following provision: †S13.02.01 The recognized Campus Ministry Sites within this synod may each elect from among its baptized participants not more than two lay voting members to the Synod Assembly. The persons elected under this section shall, when possible, include persons of different genders, and shall not have attained the age of thirty (30) years at the time of the said Synod Assembly."	Moved: Ms. Fischer [No second required] ³ <i>Note: A full copy of the Resolution with rationale is enclosed in the Assembly meeting materials.</i>
5.	I move that the Assembly adopt the April 24, 2021 recommendation of Synod Council to receive Trinity Lutheran Church, Lancaster onto the roster of congregations of the ELCA; and to recognize Tikkun Farm as a Synod Authorized Worshiping Community.	Moved: Ms. Fischer [No second required]
6.	I move that the Assembly adopt the 2022-2023 Compensation Guidelines for Rostered Ministers and Pulpit Supply Rates, as approved by the Synod Council on April 24, 2021.	Moved: Ms. Fischer [No second required]
7.	I move that the Assembly adopt the Mission & Ministry Plan for 2022-2023 and 2023-2024, as approved by the Synod Council on April 24, 2021.	Moved: Ms. Fischer [No second required]
8.	I move that the Assembly accept the Auditor's Report (January 31, 2021 and 2021), as accepted by the Synod Council on April 24, 2021.	Moved: Ms. Fischer [No second required]

¹ No second is required when a motion is made on behalf of the recommendation of a committee (Synod Council). See RONR, 11th ed., pp. 36, 507.

² The SOS Constitution specifies that RONR, latest edition (11th) governs Assembly proceedings, unless otherwise modified by special rules of proceeding adopted at the Assembly. S7.32. Action may be taken by majority vote. See RONR, 11th ed., p.4.

³ The SOS Constitution specifies that continuing resolutions adopted by Council may be adopted or amended by a majority vote of Synod Assembly (or by a two-thirds vote of Council). †S.18.31.

**CONTINUING RESOLUTION ADOPTED BY THE SYNOD COUNCIL
SOUTHERN OHIO SYNOD
TO ALLOW THE SYNOD ASSEMBLY TO BE CONDUCTED BY AUTHORIZED
COMMUNICATIONS EQUIPMENT**

S7.32.A.20

In accordance with R.C. Chapter 1702., the Synod Assembly meeting may be conducted using authorized communications equipment, as defined in R.C. 1702.01, as long as there is an opportunity for simultaneous aural communication, to the full extent permitted by Chapter 1702, ORC.

Adopted by the Southern Ohio Synod Council, according to the provisions for the adoption of Continuing Resolutions, this 5th day of December 2020.

Holly R. Fischer

Certified by Holly Fischer,
Council Secretary
12/5/2020

**June 4-5, 2021 Southern Ohio Synod Assembly
Rules of Procedure¹**

1. The following courtesies and adherence to good parliamentary procedure shall be the standard during this Assembly, which will be conducted via teleconference, with an opportunity for simultaneous aural communication, using the Zoom webinar platform:
 - a. When not speaking, members shall be muted.
 - b. A member may obtain the floor by clicking the “raise hand” icon in the Zoom platform and being recognized by the chair. Once recognized the speaker may be unmuted.
 - c. A member should do the following when speaking:
 - i. Identify themselves by giving name; congregation, agency or institution; and town or city.
 - ii. Speak clearly and concisely.
2. Unless otherwise determined by a majority vote of the Assembly, all speeches during discussion shall be limited to two (2) minutes.
 - a. Speakers may speak a second time on the same issue, but only after all others desiring to speak have been given an opportunity to do so.
 - b. If a speaker agrees with the points made by a previous speaker, state this rather than repeating the same points.
3. Ordained ministers from a church with which a relationship of full communion has been declared and established by the Churchwide Assembly of the ELCA, currently serving under contract in a congregation of the Southern Ohio Synod, shall be granted voice and vote at the Assembly.
4. In accordance with the ELCA Bylaw 10.41.04, and consistent with †S7.21. of the Synod’s Constitution, Synod-authorized worshipping communities and their developer in the Synod shall be granted voice and vote at the Assembly.
5. Voting members shall not absent themselves from any meeting of the Assembly without valid excuse.
6. All nominations and amendments shall be submitted via email to: kuemura@southernohiosynod.org no later than the end of Session 1, June 4, 2021. Nominations must be accompanied by a nomination form, including the nominee’s permission, and submitted prior to the Nomination’s Report.
7. The chair shall have the authority to call items of business in the order the chair considers to be most expedient to the conduct of the Assembly’s business.
8. The chair shall have the authority to adjust the Assembly meeting agenda meeting times, as necessary.

¹ The Constitution of the Southern Ohio Synod, S7.32., permits special rules of procedure to be adopted at the Synod Assembly and specifies that Robert’s Rules of Order, latest edition, shall govern parliamentary procedure for the Assembly in all things not specifically governed by such special rules or by the Constitution or Bylaws. Such action may be taken by majority vote.

9. Except for items introduced by the Reference and Council Committee or items previously tabled, items of business, which are not on the agenda, may be introduced at the Session 2 of the Assembly, on June 5, 2021, by a two-thirds vote.
10. All voting will be by unanimous consent (no objections)², or, if there are objections, by utilizing the Vevox application. All election ballots shall be cast utilizing the Vevox application.

² See Robert's Rules of Order Newly Revised, 12th edition at 4:58.

2021 Southern Ohio Synod Assembly Agenda

June 4-5 2021

June 4, 2021

7:00 pm	Worship
7:45 pm	SESSION 1 Opening of Assembly Rev. Suzanne Darcy Dillahunt, Bishop Welcome special guests—Bishop Suzanne Darcy Dillahunt Tutorial on Vevox app—Rev. Rebecca Grate, Elections Chairperson Credentials Report—Rev. Rebecca Grate, Elections Chairperson Synod Council Recommendation 1: Adoption of Continuing Resolution to allow for assembly to be held virtually—Mrs. Holly Fischer, Synod Council Secretary Synod Council Recommendation 2: Adoption of the Rules of Procedure—Mrs. Holly Fischer Synod Council Recommendation 3: Approval of the agenda—Mrs. Holly Fischer, Synod Council Secretary Synod Council Recommendation 4: Adoption of the Campus Ministry Bylaw—Mrs. Holly Fischer Synod Council Recommendation 5: To receive Trinity Lutheran Church, Lancaster onto the roster of congregations of the ELCA— and Recognize Tikkun Farm as a Synod Authorized Worshipping Community) Mrs. Holly Fischer Nominations Committee Report for General Ballot—Michelle Riesbeck, Nominations Chairperson Recess until 9 am, June 5

2021 Southern Ohio Synod Assembly Agenda
June 4-5 2021

June 5, 2021

9:00 am	<p>SESSION 2</p> <p>Prayer and Scripture reading—Rev. Christie Beckmann</p> <p>Credentials—Rev. Rebecca Grate, Elections Chairperson</p> <p>Report of the Reference & Counsel Committee—Rev. Craig Richter, Chair</p> <p>Synod Council Elections—Rev. Rebecca Grate, Elections Chairperson</p> <p>Churchwide Assembly Elections—Rev. Rebecca Grate, Elections Chairperson</p> <p>Break</p> <p>Keynote presentation—Pr. Mike Ward, Part 1—Abundance</p> <p>Elections: Second Ballot (if needed)—Rev. Rebecca Grate, Elections Chairperson</p> <p>Break</p> <p>Report of the Southern Ohio Synod Bishop Part 1—The Rev. Suzanne Darcy Dillahunt</p> <p>Lunch Break</p> <p>ELCA Churchwide Assembly Report—The Rev. William Gafkjen, Bishop of the Indiana-Kentucky Synod</p> <p>Break</p> <p>Report of the Southern Ohio Synod Bishop Part 2—The Rev. Suzanne Darcy Dillahunt</p> <p>Break</p> <p>Keynote presentation—Pr. Mike Ward, Part 2—Abundance</p> <p>Break</p> <p>Synod Council Recommendation 6—Adoption of the 2022-2023 Compensation Guidelines and Pulpit Supply Rates for Rostered Ministers</p> <p>Report of the Southern Ohio Synod Bishop Part 3—The Rev. Suzanne Darcy Dillahunt</p>
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	<p>Report of the Southern Ohio Synod Treasurer—Mr. Kevin Pyle & the SOS Finance Team</p> <ul style="list-style-type: none">• Mission & Ministry Plans• Audit Report 2020 <p>Synod Council Recommendation 7—Adoption of the 2022-2023 & 2023-2024 Mission & Ministry Plans—Mrs. Holly Fischer</p> <p>Synod Council Recommendation 8—Adoption of the 2020 Southern Ohio Synod Audit—Mrs. Holly Fischer</p> <p>Break</p> <p>Installation of new Synod Council members and new Worshiping Communities—The Rev. Suzanne Darcy Dillahunt</p> <p>Announcement of the 2023 SOS Assembly location and dates</p> <p>Closing of Assembly</p>
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**A RESOLUTION BY THE SYNOD COUNCIL
SOUTHERN OHIO SYNOD
TO ALLOW RECOGNIZED CAMPUS MINISTRY SITES IN THE SYNOD TO SEND
VOTING MEMBERS TO THE SYNOD ASSEMBLY**

Whereas, the campus ministries in this synod not only accompany students in their faith journeys, but also raise up leaders for this church; and

Whereas, these ministries are witnesses to the Gospel of Jesus Christ to college students, faculties, staff, and others as they engage in Word and Sacrament ministry in their respective settings; and

Whereas, this synod has, in its Constitution and Bylaws, prioritized representation of youth and young adults among its voting membership in our synod assemblies; and

Whereas, this synod will be enriched, edified, and blessed by the intentional inclusion of participants of these campus ministries in our synod assemblies;

Therefore, be it Resolved: That the Southern Ohio Synod of the Evangelical Lutheran Church in America shall amend its bylaws to include the following provision:

†S13.02.01 The recognized Campus Ministry Sites within this synod may each elect from among its baptized participants not more than two lay voting members to the Synod Assembly. The persons elected under this section shall, when possible, include persons of different genders, and shall not have attained the age of thirty (30) years at the time of the said Synod Assembly.

Adopted by the Southern Ohio Synod Council, according to the provisions for the amending of its By-laws, for consideration by the following Synod Assembly, on this 5th day of December 2020.



Certified by Holly Fischer,
Council Secretary
12/5/2020

Nominations

Synod Council (4 Year Term)

Central Ohio Conference Rostered Minister

Pr. Bonnie Gerber

Central Ohio Conference Lay Man

Stephen Goff

Dayton Conference Lay Man

Rick Davila

Muskingum Conference Lay Man

David Miser

Scioto Conference Lay Woman

Abbie McCandlish

At Large Rostered Minister

Pr. Laura Leach-Shreffler

Pr. Larry Novak

Deacon Nancy A. Trimble

At Large Lay Man

Immanuel Lyatuu

Bennett Whitaker

At Large Lay Woman

Hilda Fohs

Marcia Ward

Churchwide Assembly

Central Ohio Conference Rostered Minister

Pr. Elizabeth Clothier

Pr. Bonnie Gerber

Pr. Aaron Layne

Pr. Scott Nellis

Pr. Steve Wachtman

Central Ohio Conference Lay Man

Neil Coryell

Matthew Hazzard

Cincinnati Conference Rostered Minister

Pr. Jodi Keith

Pr. Corey Wagonfield

Cincinnati Conference Lay Woman

Abby Gaide

Amy Morris

Dayton Conference Rostered Minister

Pr. Richard Freudenberger

Pr. Carey Hovland

Dayton Conference Lay Man

Nolan Lester

Greg McCullough

Muskingum Conference Rostered Minister

Pr. Mark Combs

Pr. Kenneth Hacker

Muskingum Conference Lay Man

David Miser

Steve Schnittke

Northwest Conference Rostered Minister

Pr. Larry Novak

Northwest Conference Lay Woman

Cynthia Weikart

Scioto Conference Rostered Minister

Pr. Chad Huebner

Pr. Roger Quay

Scioto Conference Lay Woman

Patti Morrow

Kris Hoffman Thrush

Rebecca Witt

Young Adult

Elizabeth Gilbert

Ethan Roberts

Youth

Caden Layne

Nomination Bio Forms for Synod Council

Southern Ohio Synod

Evangelical Lutheran Church in America



This form should be completed by the nominee. Completion of this form indicates willingness to serve in the nominated position indicated below.

I. Please provide nominee information below.

Name: Bonnie Gerber

Congregation Name & City: All Saints, Worthington

What Conference is your congregation a part of? Central Ohio

(Optional) I am a person of color and/or my primary language is something other than English: Yes x No

II. Please check the position for which you are nominated.

SYNOD COUNCIL 4 YEAR TERM

 X Rostered Minister Lay Man Lay Woman

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

In my church, I have learned to be a visionary and a strategic planner, as well as a leader among leaders. As I chair the Lutheran Social Services of Central Ohio Board, these gifts have become stronger. In the synod I have served on the Audit Committee and the Nominating Committee. I chair the Bishop's Pastors Advisory Council and, as such, I work on the Thrive Campaign.

In my leadership I've learned that collaboration is better than competition, that I don't have to agree with everyone and to stand in solidarity when a decision has been agreed upon.

What leadership experience have you gained through your employment or service in your community?

I have learned that, above all else, God loves us all. I believe "love others as you love yourself" is less about emotion and more about making sure others have their needs met just as mine are met. I try to see the face of Jesus in all who I serve. I fail but for that I also know I am forgiven.

What gifts or skills will you bring to your service on the Synod Council if elected?

I am a listener who gathers information before making a decision. Once a decision is made, I will support the decision, whether I agree with it or not.

Southern Ohio Synod

Evangelical Lutheran Church in America



This form should be completed by the nominee. Completion of this form indicates willingness to serve in the nominated position indicated below.

I. Please provide nominee information below.

Name: Stephen Goff

Congregation Name & City: Christ Evangelical Lutheran Church, Heath, Oh _____

What Conference is your congregation a part of? __Central Ohio_____

(Optional) I am a person of color and/or my primary language is something other than English: ____Yes __X__No

II. Please check the position for which you are nominated.

SYNOD COUNCIL 4 YEAR TERM

____ Rostered Minister __X__ Lay Man ____ Lay Woman

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I have served on two Congregation Councils, St. John's Bellevue Oh for 6 years and Christ Lutheran Heath Ohio also for 6 years. At Christ Lutheran, I held Secretary and Vice-President positions.

What leadership experience have you gained through your employment or service in your community?

I've been retired for over 10 years after a career in Information Technology, but previously served as Northwest Ohio Repeater Coordinator for the Ohio Repeater Association (Amateur Radio). I also served as Communications Director for Huron County Ohio Emergency Management Agency for several years.

What gifts or skills will you bring to your service on the Synod Council if elected?

I own a domain name/web hosting business and am proficient in web sites and some programming languages.

Southern Ohio Synod

Evangelical Lutheran Church in America



This form should be completed by the nominee. Completion of this form indicates willingness to serve in the nominated position indicated below.

I. Please provide nominee information below.

Name: Ricardo 'Rick' Davila

Congregation Name & City: Our Savior Lutheran Church, Dayton Ohio

What Conference is your congregation a part of? Dayton

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

SYNOD COUNCIL 4 YEAR TERM

Rostered Minister Lay Man Lay Woman

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I volunteered and served Dayton's needy communities for over 12 years – participating in a bimonthly Saturday hot meal service and weekly Sunday morning breakfasts at the First Lutheran Church in downtown Dayton. Over the years, I gained the trust of Dayton's destitute – mainly through listening to them and becoming a person they could depend on. I also participated for several years as an ESL volunteer teaching English as a second language to mainly Spanish speaking students. I have also tutored Latino and other children who attend activities at Christ Lutheran Church in Old North Dayton.

What leadership experience have you gained through your employment or service in your community?

I served as an active-duty Airman for the United States Air Force for over 21 years. I was a squadron commander – personally responsible for the discipline and mission effectiveness of a medium sized unit; however, my main purpose was to ensure my co-workers had the resources they needed to perform the mission.

What gifts or skills will you bring to your service on the Synod Council if elected?

I believe my gifts/skills are taking Christ's message beyond the walls of the church directly to the people. As a Hispanic American, I identify strongly with people who struggle to fit into a new culture while holding on to familiar traditions. My biggest gift/skill that I could bring to the Synod Council is offering a slightly different perspective.

Southern Ohio Synod

Evangelical Lutheran Church in America

This form should be completed by the nominee. Completion of this form indicates willingness to serve in the nominated position indicated below.

1. Please provide nominee information below.

Name: David Miser

Congregation Name & City: Harmony Lutheran Church, Buffalo, Ohio

What Conference is your congregation a part of? Muskingum

Optional) I am a person of color and/or my primary language is something other than English: Yes No

2. Please check the position for which you are nominated.

SYNOD COUNCIL 4 YEAR TERM

Rostered Minister Lay Man Lay Woman

3. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I have been president of Church Council, and have served as president of a Parish council serving three churches.

What leadership experience have you gained through your employment or service in your community?

Have learned to listen and work with professional and community groups

What gifts or skills will you bring to your service on the Synod Council if elected?

Listening, compassion and hopefully to be able to work with others to promote the Lutheran faith

Southern Ohio Synod

Evangelical Lutheran Church in America

This form should be completed by the nominee. Completion of this form indicates willingness to serve in the nominated position indicated below.

I. Please provide nominee information below.

Name: Abigail McCandlish

Congregation Name & City: First English, Lancaster

What Conference is your congregation a part of? Scioto

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

SYNOD COUNCIL 4 YEAR TERM

Rostered Minister Lay Man Lay Woman

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I've served multiple terms on my church's council and held positions of Youth Education Chair, Vice President and President.
Currently serving as the Board Chairperson for Lancaster Lutherans Together.

What leadership experience have you gained through your employment or service in your community?

Served on the Board for the Thrivent Fairfield Hocking Chapter
Served on the Planning Committee for a joint Vacation Bible School that includes both Lutheran and Methodist churches and is open to the community.

What gifts or skills will you bring to your service on the Synod Council if elected?

I'm creative, organized, a musician and I've served on a variety of committees and agencies in my congregation and community. I also represent an age group that isn't all that active in the Church, at least not in my town.

Southern Ohio Synod

Evangelical Lutheran Church in America

This form should be completed by the nominee. Completion of this form indicates willingness to serve in the nominated position indicated below.

I. Please provide nominee information below.

Name: Rev. Laura Leach Shreffler

Congregation Name & City: Evangelical Lutheran Peace Church, Germantown, Ohio

What Conference is your congregation a part of? Cincinnati

(Optional) I am a person of color and/or my primary language is something other than English: ___Yes ___X___No

II. Please check the position for which you are nominated.

SYNOD COUNCIL 4 YEAR TERM

Rostered Minister Lay Man Lay Woman

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I have been a rostered leader in rural ministry for 31 years.
I have been chair of the Tri-Synod Small-Town Rural Task Force in Ohio from 2001-2011.
I have served on the Southern Ohio Synod Candidacy Committee since 2010, and as Chair since Sept 2020.
I was elected to Synod Council in 2016.

What leadership experience have you gained through your employment or service in your community?

Since I moved to Brown County in 2018, I have been a part of Agape, a consortium of churches in the Sardinia-Arnheim area that helps take care of the needs of our community, such as providing summer lunches for school children, and also worship together at ecumenical services. I am currently Chair of Agape. I am also a tutor for children in a nearby apartment complex in Kids' Club for God.

What gifts or skills will you bring to your service on the Synod Council if elected?

I bring both leadership and listening skills. I was a journalist in my former life, so I bring those writing skills. I believe I also bring the gift of discernment.

Southern Ohio Synod

Evangelical Lutheran Church in America

This form should be completed by the nominee. Completion of this form indicates willingness to serve in the nominated position indicated below.

I. Please provide nominee information below.

Name: Rev. Larry Novak

Congregation Name & City: First Lutheran Church, Bellefontaine

What Conference is your congregation a part of? Northwest

(Optional) I am a person of color and/or my primary language is something other than English: ___Yes ___X___No

II. Please check the position for which you are nominated.

SYNOD COUNCIL 4 YEAR TERM

___X___ Rostered Minister ___ Lay Man ___ Lay Woman

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

-Pastor of First Lutheran since October 2016 (First Call)
-Convener of Northern Exposure Cluster
-Chair for Northwest Conference

What leadership experience have you gained through your employment or service in your community?

I chair the Logan County Housing & Homeless Continuum of Care Coalition. I also serve on the boards of the Hunger Network in Ohio, the Logan County Homeless Shelter, Lutheran Community Services & the Coalition for Ongoing Recovery Efforts.

What gifts or skills will you bring to your service on the Synod Council if elected?

I enjoy discussing & debating church policy and taught a class on the ELCA Social Statements.

Southern Ohio Synod

Evangelical Lutheran Church in America



This form should be completed by the nominee. Completion of this form indicates willingness to serve in the nominated position indicated below.

I. Please provide nominee information below.

Name: Nancy A. Trimble, Deacon

Congregation Name & City: Lutheran Saints in Ministry, Fairborn (my home congregation where I am a member is Abiding Christ Lutheran Church Fairborn)

What Conference is your congregation a part of? Northwest

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

SYNOD COUNCIL 4 YEAR TERM

Rostered Minister Lay Man Lay Woman

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I have experience in starting and carrying on a parish nurse/health ministry at ACLC. I was recently assigned as deacon and leader of St. Mark's Lutheran Church in Fairborn where I served to assist in helping the congregation move to closure. I have been on church council off and on for 30 years. I have held the office of secretary and now treasurer for Lutheran Saints in Ministry, a consortium of 3 churches.

What leadership experience have you gained through your employment or service in your community?

I have been a leader in nursing education and curriculum development, serve on the Board of Trustees for the Fairborn Senior Citizens Center, head nurse at Ohio State University Hospitals and a small community hospital in Maryland. I have just been appointed to the Personnel Advisor Board for the City of Fairborn. I am a member of the Medical Reserve Corps and providing vaccinations and vaccination support to the Greene County Public Health Dept.

What gifts or skills will you bring to your service on the Synod Council if elected?

Organization, ability to see big picture, grounding in scripture, teaching skills.

Southern Ohio Synod

Evangelical Lutheran Church in America



This form should be completed by the nominee. Completion of this form indicates willingness to serve in the nominated position indicated below.

I. Please provide nominee information below.

Name: Imanuel Lyatuu

Congregation Name & City: Gethsemane Lutheran Church & Ibada ya Kiswahili

What Conference is your congregation a part of? Central Ohio

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

SYNOD COUNCIL 4 YEAR TERM

Rostered Minister Lay Man Lay Woman

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

Synod Council Member- Lay person
GLC- Council Member 2 terms
Ibada ya Kiswahili (IYK) – Chairperson 10 years
ELCA Churchwide Assembly attendee
Youth Soccer Program Co-ordinator

What leadership experience have you gained through your employment or service in your community?

National Sales Director (EGC LTD)
Marketing Manager – ADF
Community Leader – Swahili speaking Community in Central Ohio (2 terms)
Columbus City Development Team – Guest Business Owner (Minority Businesses)

What gifts or skills will you bring to your service on the Synod Council if elected?

-Share Jesus' love to ALL
-Management and small group empowerment
-Mentorship young leaders
-Co-ordinating events (seminars, meetings, Worship)
-Outreach
-Singing
-Fundraising

Southern Ohio Synod

Evangelical Lutheran Church in America

This form should be completed by the nominee. Completion of this form indicates willingness to serve in the nominated position indicated below.

I. Please provide nominee information below.

Name: Bennett Whitaker

Congregation Name & City: Redeemer, Columbus

What Conference is your congregation a part of? Central Ohio

(Optional) I am a person of color and/or my primary language is something other than English: No

II. Please check the position for which you are nominated.

Synod Council 4-year term, at-large lay man

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

Congregation Council President, Vice President, Steering Team; Synod Council member, assembly voting member for congregation

What leadership experience have you gained through your employment or service in your community?

Disability accommodation and access, esp. d/Deaf and hard-of-hearing persons; various university committees representing faculty, staff, and graduate and undergraduate student perspectives

What gifts or skills will you bring to your service on the Synod Council if elected?

Prior experience on Synod Council, boldness, critical sensitivity to historically marginalized perspectives

Southern Ohio Synod

Evangelical Lutheran Church in America



This form should be completed by the nominee. Completion of this form indicates willingness to serve in the nominated position indicated below.

I. Please provide nominee information below.

Name: Hilda M. Fohs

Congregation Name & City: St. Andrew Lutheran, Enon

What Conference is your congregation a part of? NW Conference

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

SYNOD COUNCIL 4 YEAR TERM

Rostered Minister Lay Man Lay Woman

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

Co-lead high school youth group both teaching Sunday School, leading retreats and sponsoring outreach projects to Wernle and Oesterlen. Chaired Evangelism for twenty years, five years of which incorporated an every member program dubbed Fully Rely On God (F.R.O.G.) whereby prayer groups, telephone contacts, letter writing and visiting 5,000 homes in the Enon community took place as well as other projects needing oversight within the congregation (i.e. constructing a church family quilt, organizing the storage areas and music materials library, etc.). Most recently directed three years of Concordia's Camp Discovery Vacation Bible School (coordinating with volunteers from both Bethel/Springfield and Knob Prairie community congregations at large). Currently overseeing WELCA Bible studies on the women of the Bible and serving as NW Conference co-chair for the WELCA SOS.

What leadership experience have you gained through your employment or service in your community?

My occupation is my vocation. What I do is part of who I am. My background teaching experience lends itself to providing administrative assistant support as a defense contractor to ~150 personnel within four sections in Logistics at Wright-Patterson AFB. Was presented coins for contributing both to a Wounded Warrior project by AFCEA and another from one of my section chiefs evidencing the resilience of my work effort through over 20 years serving in this position.

What gifts or skills will you bring to your service on the Synod Council if elected?

If elected to this position, my education, experience, enthusiasm and energy would be dedicated to serving my Lord based on the guidance the Holy Spirit has given and continues to give me. While not adept at conducting meetings via zoom or virtually, my willingness to learn and serve and appreciation for working with people outweigh that deficit. During the pandemic, the support I was able to provide teleworking proved successful and appreciated by the section chiefs and personnel depending on me. That same level of dedication would be evident if elected. I'm blessed to be able to serve, share, help, and love.

Southern Ohio Synod

Evangelical Lutheran Church in America



This form should be completed by the nominee. Completion of this form indicates willingness to serve in the nominated position indicated below.

I. Please provide nominee information below.

Name: Marcia Ward

Congregation Name & City: Messiah Lutheran Church, Urbana

What Conference is your congregation a part of? Northwest

(Optional) I am a person of color and/or my primary language is something other than English: ___Yes ___X___No

II. Please check the position for which you are nominated.

SYNOD COUNCIL 4 YEAR TERM

___ Rostered Minister ___ Lay Man __X__ Lay Woman

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

Messiah has welcomed my long-standing prayer group, Fresh Faith (400 strong) from across the globe
Council Member-Secretary
Humble parishioner

What leadership experience have you gained through your employment or service in your community?

-Educator for 45 years
-Principal for 12 years
-Award for Excellence in Science
-Habitat for Humanity Champaign County
-2018 Simon Kenton Award Ohio Senate Achievement Award

What gifts or skills will you bring to your service on the Synod Council if elected?

Prayer is power! Totally devoted to intercessory prayer. Our prayer group of 400+ was established in 1998 and is made up of all faiths, ethnicities, ages & genders from around the world.
Wittenberg grad-1968!
Would like to see interracial worship become the norm.

Nomination
Bio Forms
for
Churchwide
Assembly

Southern Ohio Synod

Evangelical Lutheran Church in America

I. Please provide nominee information below.

Name: Pastor Elizabeth Clothier

Congregation Name & City: Trinity Lutheran Church and School, Marysville, OH

What Conference is your congregation a part of? Central Ohio Conference

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I have served as a member of the Bishop Dillahunt's Pastoral Advisory Committee during which we developed the foundation of what has become the Thrive Campaign in the Southern Ohio Synod. As I have worked with churches throughout our synod with the Out of the Box initiative, I've been able to meet pastors and lay leaders new to the synod, as well as those who I have known for several years.

What leadership experience have you gained through your employment or service in your community?

Trinity serves fresh produce in partnership with LSS and the Mid-Ohio Food bank. It's one of the ministries which allows me to meet the people of the community. Working with the Marysville Area Ministerial Association (MAMA) I've not only gained knowledge about community events – especially helpful during Covid-19, but also have the opportunity to lead the community Good Friday service.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

Part of my background as a consultant honed my ability to analyze, hear and read situations and understand multiple points of view often in a way that helps others who might struggle with them. I am eager to bring my humanity, intelligence and most important, my trust in God the 2022 Churchwide Assembly and share in the experience with other church leaders.

Southern Ohio Synod

Evangelical Lutheran Church in America

I. Please provide nominee information below.

Name: _____ Bonnie Gerber _____

What Conference is your congregation a part of? _____ Central Ohio _____

(Optional) I am a person of color and/or my primary language is something other than English: _____ Yes

No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022 _____

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

In my church, I have learned to be a visionary and a strategic planner, as well as a leader among leaders. As I chair the Lutheran Social Services of Central Ohio Board, these gifts have become stronger.
In the synod I have served on the Audit Committee and the Nominating Committee. I chair the Bishop's Pastors Advisory Council and, as such, I work on the Thrive Campaign.
In my leadership I've learned that collaboration is better than competition, that I don't have to agree with everyone and to stand in solidarity when a decision has been agreed upon.

What leadership experience have you gained through your employment or service in your community?

I have learned that, above all else, God loves us all. I believe "love others as you love yourself" is less about emotion and more about making sure others have their needs met just as mine are met. I try to see the face of Jesus in all who I serve. I fail but for that I also know I am forgiven.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I am a listener who gathers information before making a decision.

I. Please provide nominee information below.

Name: Rev. Aaron Layne _____

Congregation Name & City: _____ Advent Columbus _____

What Conference is your congregation a part of? _____ Central Ohio _____

(Optional) I am a person of color and/or my primary language is something other than English: _____ Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I have been blessed to serve on the Bishop's Out-Of-The-Box Team as well as the Synod's Stewardship Team. I am currently on the Board of Directors for Lutheran Outdoor Ministries in Ohio. I also serve as the photographer and backup social media content manager for the SOSynod. The congregation I currently serve has recently paid off its mortgage four years early. I have designed, installed, and trained live stream capabilities for the congregation I serve as well as assisted in other churches with their systems. Covid and congregational ministry has stretched my/our practical and theological "muscles" as I/we have learned to be faithful and flexible.

What leadership experience have you gained through your employment or service in your community?

Over this last year in particular I have grown in my leadership in regards to finance. To be able to raise \$18,000 for Covid relief to give away to our community, keep the congregation's bottom line in the black, raise donations for Lutheran Social Services totaling over \$8,000 while interacting with another local ELCA congregation to help spur on friendly fun and ministry, and payoff the congregation's building mortgage years in advance all in a year of a pandemic is a testimony to God's grace and sound stewardship.

Serving as a past board member for Lutheran Social Services for six years and now serving on the Board of Directors for Lutheran Outdoor Ministry in Ohio (LOMO) as well as aiding with my son's high school drama productions, marching band, and wrestling and my daughter's softball team has brought me great joy.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I am a cradle Lutheran who is loved by God and, in turn, loves to tell others about the Gospel of Jesus Christ. I am known for my adept communication skills, positive energy, love for the church, passion for Jesus, and a dedication to the Gospel. I have a way of making complex concepts accessible. I hope to help the greater church communicate more effectively, for the news of Jesus just can't wait.

Southern Ohio Synod

Evangelical Lutheran Church in America

I. Please provide nominee information below.

Name: Rev. Scott C. Nellis

Congregation Name & City: All Saints Lutheran Church, Worthington

What Conference is your congregation a part of? Central Ohio

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

In my previous synod (Northeastern Ohio Synod), I was a member of the Synod Council and gained experience on church governance through that role. I also currently serve as an academic mentor for a local TEEM candidate (Theological Education for Emerging Ministries). This role, too, has provided me a wonderful opportunity to learn more about the TEEM program as I've mentored a colleague through her TEEM candidacy process.

What leadership experience have you gained through your employment or service in your community?

I have learned so much as a pastor in the ELCA, as both an *observer* and a *leader*. I have found that observing includes 'active listening' and identifying organizational systems that can both help, and hinder, a congregation. My leadership roles, such as teaching, presiding, and preaching, have taught me the value of healthy spiritual leadership for a church community. A leader can have so much influence on a church, and so recognizing the value (and accountability) of a 'leadership team' has been vital to my own leadership.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I have the perspective of a pastor who has been involved in several denominations during my lifetime. I was raised in the United Methodist Church, attended a Southern Baptist church in college, and became a member of the ELCA at the time I was married. Additionally, I've studied the 'evangelical' movement extensively. I have a good perspective on what makes various denominations unique, attractive, and vital to a community. This perspective can be helpful to the ELCA, from a voting member, as our Church seeks new Future Church initiatives.

Southern Ohio Synod

Evangelical Lutheran Church in America

I. Please provide nominee information below.

Name: Steve Wachtman

Congregation Name & City: Holy Trinity Lutheran Church, Upper Arlington, Ohio

What Conference is your congregation a part of? Northwest Cluster of Central Ohio Conference

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

o

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I have gained leadership experience in guiding a local congregation from a pastor model church to a program model church using a strategy of equipping ministers according to their spiritual gifts.
I have gained leadership experience in helping to guide Jacob's Porch Lutheran Campus Ministry from a wider church-held mission to one held by a coalition of local trustee congregations.
I have gained leadership experience within interpersonal and organizations as part of the synod Congregational Resource Team which provides accompaniment and coaching to congregations and their leaders in times of transition.
I have gained leadership experience by conducting 4 in-house capital campaigns in 28 years of parish ministry.

What leadership experience have you gained through your employment or service in your community?

I have gained leadership experience as a delegate to the 1984 Lutheran World Federation Assembly in Budapest.
I have gained leadership experience serving 16 years on the Capital University Board of Trustees.
I have gained leadership experience as a coach in community youth athletic leagues.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I am eager to advocate for the unconditional grace of God in Christ Jesus for all persons created in God's image.
I am eager to espouse the theology of abundance offered by a God who always provides enough for the mission we are called to pursue as a church, even as traditional structures of leadership and resources are changing rapidly.
I am eager to champion the opportunity for leadership that ELCA Lutherans bring to an increasingly polarized world with our values of free inquiry and commitment for diversity.

Southern Ohio Synod

Evangelical Lutheran Church in America

I. Please provide nominee information below.

Name: Neal Coryell _____

Congregation Name & City: Trinity Columbus _____

What Conference is your congregation a part of? Central Ohio _____

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022 _____

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

Vice President of the Congregation for 6 years. Served several terms on Congregation Council (Worship Chair, Community Ministry Chair). Served several years as voting member at Synod Assembly. Served on Nominating and Election Committees on Synod Level. Voting Member at 2007 Churchwide Assembly.

What leadership experience have you gained through your employment or service in your community?

Treasurer and Database Manager of the Columbus CROP Hunger Walk.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I am very detail oriented. I like to be informed on issues that are outside my congregation whether those issues occur at the Synod Level or at Churchwide. I am very active in the LGBTQ community.

Southern Ohio Synod

Evangelical Lutheran Church in America

I. Please provide nominee information below.

Name: Matthew Hazzard

Congregation Name & City: Christ Lutheran Church, Bexley OH

What Conference is your congregation a part of? Central Ohio

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022 _____

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I currently serve on the candidacy committee for the Southern Ohio Synod.
I was a member of a SOS Out-of-the-Box Team.
I was a Young Adult voting member at the 2019 Churchwide Assembly.
I serve on the Youth and Family committee and assist in teaching Catechism at Christ Lutheran, Bexley.
I am the Evangelism Committee Chair at Christ Lutheran, Bexley.

What leadership experience have you gained through your employment or service in your community?

I am a preschool teacher at an ELCA Preschool.
I am a member of the South Eastmoor Block Watch and Civic Association.
I have volunteered for Lutheran Social Services and She Can Make a Difference.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I enjoy looking at all sides of an issue and have a passion for seeking justice with my actions.
I strive to do thorough research before landing on an opinion.
If I do not know an answer, I say, "I don't know," and ask someone who does. While I will not technically be a "young adult", I'm one of the youngest adults in my congregation.
I know that I am a broken and beautiful child of God and so is everyone else, even if we are different or disagree.

Southern Ohio Synod

Evangelical Lutheran Church in America

I. Please provide nominee information below.

Name: Rev. Jodi Keith

Congregation Name & City: Trinity, Mt. Healthy

What Conference is your congregation a part of? Cincinnati

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I've enjoyed a lifetime of service to the church from youth to the present. I've served on many boards and committees; congregation and synod councils as both lay and rostered and look forward to adding Churchwide to my experience.

What leadership experience have you gained through your employment or service in your community?

I worked as a manager in industry for many years before embracing the call to rostered ministry and have served in a variety of appointed roles in city government and school settings.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I bring a mix of long life experience and more recent service to the church as a rostered leader. I look forward to sharing that unique combination at Churchwide Assembly.

Southern Ohio Synod

Evangelical Lutheran Church in America

I. Please provide nominee information below.

Name: Pastor Corey Wagonfield

Congregation Name & City: Resurrection Lutheran Church - Lebanon, Ohio

What Conference is your congregation a part of? Cincinnati

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

One of the things that I have learned as a leader is that we are stronger together. This year our congregation partnered with four other ELCA congregations throughout the country to produce collaborative midweek Lenten services. I have been serving as part of the Outside the Box team for the synod, helping congregations to figure out a digital ministry strategy. In both of these experiences I have seen how working together brings us closer as the body of Christ in the world.

What leadership experience have you gained through your employment or service in your community?

I have been serving on an exploratory committee that will be bringing a new LGBTQIA+ Pride event to my hometown of Hamilton, Ohio. I also volunteer with Fringe Coffee House which is a ministry that employs formerly incarcerated people. Both of these experiences have expanded the pool of people I would typically spend time with and has opened up my eyes to many of the injustices that people without my level of privilege experience.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I am eager to share my passion for creative worship and ministry opportunities, to lift up opportunities for the church to engage in justice initiatives, and to come together to help envision the future of the Lutheran Church in America.

Southern Ohio Synod

Evangelical Lutheran Church in America

I. Please provide nominee information below.

Name: Abby Gaide

Congregation Name & City: Ascension Lutheran Church, Montgomery, OH

What Conference is your congregation a part of? Cincinnati

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I've been a member of Ascension Lutheran Church for approximately 7 years. Throughout that time, I've served in worship roles (reader, usher, communion assistant, etc), as a Sunday School teacher volunteer, and a Stewardship committee member. In 2019, I was elected as a member of Ascension's Church Council and I began my term serving as Vice President. In 2020, I became the Council President, and will continue in that role until the end of this year.

Through Ascension, I had the chance to serve as a voting member at the Southern Ohio Synod Assembly in 2019. I also attended Valparaiso University for my undergrad, where I received a four-year Lutheran Leader Scholarship, which gave me experience in what it meant to be a leader for the church in a wider sense.

What leadership experience have you gained through your employment or service in your community?

I'm currently the Development Manager for an international nonprofit called Cooperative for Education, which is focused on breaking the cycle of poverty through education in Guatemala. In that role I lead our Individual Giving department, with a focus on stewarding and upgrading existing donors. I'm often involved in strategic conversations and responsible for maintaining stewardship plans as well as fundraising goals. I oversee a team of 4 full time staff members – helping to problem solve, manage needs/wants, and work together to move us towards our collective goals!

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I'm driven by faith and love to serve the world and strive for justice and peace. I often find in the work that I do, that I enjoy bridging gaps between people that communicate or think differently and strive to move people in a collective direction. Discussion and disagreement are an important part of that. I like to keep thinking about the big picture, the big impact we want to make, and what's most important to get us there (both at my job and as the body of Christ!). I'm excited at the prospect of getting more involved with the church body as a whole and helping to play a part in the direction we go.

Southern Ohio Synod

Evangelical Lutheran Church in America

I. Please provide nominee information below.

Name: Amy Morris _____

Congregation Name & City: Lutheran Church of the Resurrection-Cincinnati

What Conference is your congregation a part of? Southern Ohio Synod Cincinnati _____

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022 _____

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I am a member of the committee that has helped our congregation to become an official RIC (Reconciling In Christ) congregation.

What leadership experience have you gained through your employment or service in your community?

During the covid 19 pandemic, I led and facilitated zoom classes for anyone wanting to learn more about the LGBTQ+ community and how to support and communicate with folks.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I am all about inclusiveness, justice and validation for all people. I think that because of this I am good at being a soundboard during discussions.

I. Please provide nominee information below.

Name: Richard A. Freudenberger

Congregation Name & City: Christ Lutheran Church, Dayton

What Conference is your congregation a part of? Dayton Conference

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

As a lay leader, I led bell choirs, youth groups, and worship committees as well as served on church councils. I served as the Dayton Lay Male member of Synod Council for one full term and most of a second, until my ordination (July 2020). In the time leading up to my ordination, I led all aspects of congregational life for Christ Lutheran Church as a member of the program "Theological Education for Emerging Ministries." I have taken training from the ELCA to be both a congregational developer and a redeveloper. I helped form Dayton Urban Lutheran Allies with the pastors and lay leaders of the congregations that are involved.

What leadership experience have you gained through your employment or service in your community?

I am heavily involved in the neighborhood surrounding Christ Lutheran Church. We host meetings of the Old North Dayton Neighborhood Association and the Neighborhood watch. Through those groups, I have worked on issues involving community organizing and development, food scarcity, and community events such as the annual Taste of Old North Dayton on National Night Out. I interface with local city and parochial schools. Prior to being ordained, I was the City Attorney for the City of Bellbrook for many years and also at one time was a member of the Board of Zoning Appeals for the City of Bellbrook.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

As a pastor, I am currently leading three inner-city churches. I have a passion for abiding with those in the margins and for building bridges between people of different backgrounds. I believe that God adores all people outrageously, and that we are called to be with everyone, no matter their differences in race, ethnicity, sexual orientation and gender identity, economic status, educational attainment, and many other factors. God calls us to work for and to demonstrate justice in our lives together and in how we proclaim the Gospel. It is becoming more clear by the week that we, the Church, are in the midst of major world changes. I believe that we should look forward to becoming what God wants us to be in the emerging era.

I. Please provide nominee information below.

Name: Carey Hovland

Congregation Name & City: Peace, Beavercreek

What Conference is your congregation a part of? Dayton

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I am the associate pastor of Peace Lutheran in Beavercreek, Oh and provide pastoral leadership for the Christian Education Board, Youth Board which includes supervising our part time youth leader, fellowship board, and stewardship board where I participated in the Southern Ohio Synod Stewardship for All Seasons program through GSB. In 2020, Peace Lutheran began a building renovation capital campaign in which I took a leadership role again working with GSB and Mike Ward. I am currently a member of the Southern Ohio Synod Candidacy Committee and serve as relator for several candidates seeking ordination in the ELCA. I was a member of the Southern Ohio Synod Stewardship Team for 3 years and provided leadership as chair of the committee for 1 year.

What leadership experience have you gained through your employment or service in your community?

I am currently working with the Dayton Tornado Recovery Team to bring Camp Noah to the Miami Valley. To date, I have successfully raised over \$75,000 through grants, church endowments, local business, and individuals which will bring 3 week-long Camp Noah events to the Dayton area. I am successfully implementing these camps through active collaboration with Lutheran Social Services of MN: Camp Noah, community and church volunteers, school districts, area Lutheran churches, local ecumenical partnerships and ministerial associations, and area businesses. 150 children in the Miami Valley will have the opportunity to process their trauma related to the 2019 Memorial Day tornadoes, the 2019 Oregon District Shooting, racism, and the pandemic. These children will also have the opportunity to build resiliency skills and become better prepared for another disaster.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I am female clergy member who has served in the ministry of Word and Sacrament here in the ELCA for more than 5 years, as well as, I served overseas in Tanzania for 6 years. I bring a diverse background to ministry and decision making. I have worked in parish ministry, hospital chaplaincy and even for a children's advocacy center providing advocate and pastoral care services. I am gifted at listening objectively to all sides. I am experienced at participating in a churchwide assembly, having attended the last churchwide assembly in 2019.

Southern Ohio Synod

Evangelical Lutheran Church in America

I. Please provide nominee information below.

Name: Noland D. Lester

Congregation Name & City: New Hope Lutheran Church, Dayton, OH

What Conference is your congregation a part of? Southern OH

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

Church Council Member numerous terms, Property Chair, Food Pantry Ministry director. Pastoral Search committees, Past Church Merger committee

What leadership experience have you gained through your employment or service in your community?

Retired Branch Head Librarian, Dayton Metro Library, 33 years of service. 27 years of being a team leader for diverse group of talented people. I have work with a number of neighborhood grassroots organization in the Dayton community both personally and as a neighborhood library manager. I've partnered with a diverse group of people over the years.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

Having time to serve, listen and lead. Through my own life experiences, past employment career and church I am very familiar with the urban life experiences on many Gods people. It is my belief that individuals possessing their perspective be of great value to the Lay Assembly.

Southern Ohio Synod

Evangelical Lutheran Church in America

I. Please provide nominee information below.

Name: __The Rev. Mark A. Combs_____

What Conference is your congregation a part of? __Muskingum_____

(Optional) I am a person of color and/or my primary language is something other than English: ____ Yes _X_ No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022 _____

X Rostered Minister ____ Lay Man ____ Lay Woman ____ Young Adult ____ Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I was ordained in 1998, and have been serving at my present call since 2007. I am currently serving my first term on Synod Council, and served as the conference convener from 2009 – 2018. I have been involved in outdoor ministry for most of my adult life. I continue to participate, as much as possible, in the local ecumenical clergy group.

What leadership experience have you gained through your employment or service in your community?

I have a fair amount of experience in service to the larger community outside of the congregation. I spent many years volunteering as a Fire Fighter/EMT. I have served as a registered Boy Scout Adult leader, and previously served on the Genesis Healthcare System Clergy Advisory Board.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I sometimes feel that the perspective of congregations in smaller, less urban settings gets lost in the discussions of how we are called to be the church. Having served in the Muskingum Conference since 2007, I believe that I am well acquainted with the concerns and hopes of our smaller congregations, especially in how we continue to do the work of proclaiming the Gospel in our world.

I. Please provide nominee information below.

Name: Rev. Kenneth G. Hacker

Congregation Name & City: Mt. Zion Lutheran Church, Pleasant City, Ohio

What Conference is your congregation a part of? Muskingum Conference

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022 _____

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

Ordained 40 Years; Delegate to 1981 ALC Assembly; Synod Assembly Planning Committee; Evangelical Lutheran Coalition for Mission in Appalachia (ELCMA) board 10 years

What leadership experience have you gained through your employment or service in your community?

President of Rotary clubs in Canal Fulton and Newcomerstown; Chair Bicentennial Committee, Newcomerstown; Originator of Summer Youth Ministry Program, Tuscarawas, Ohio;

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I would like to serve on the churchwide expression of the ELCA. I have served faithfully in the Congregation, Conference and Synod and would like to share ministry with churchwide.

I. Please provide nominee information below.

Name: David Miser

Preferred Phone: 740-260-2897

Email Address: miser56@hotmail.com

Congregation Name & City: Harmony Lutheran, Buffalo Ohio 43722

What Conference is your congregation a part of? Muskingum

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

SYNOD COUNCIL 4 YEAR TERM

Rostered Minister Lay Man Lay Woman

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I have been president of Church council, and have served as president of a Parish council serving 3 churches

What leadership experience have you gained through your employment or service in your community?

Have learned to listen and work with professional and community groups

What gifts or skills will you bring to your service on the Synod Council if elected?

Listening, compassion and hopefully to be able to work with others to promote the Lutheran faith

Southern Ohio Synod

Evangelical Lutheran Church in America

This form should be completed by the nominee.

I. Please provide nominee information below.

Name: Stephen P. Schnittke

Congregation Name & City: Holy Trinity Evangelical Lutheran Church, New Lexington

What Conference is your congregation a part of? Muskingum

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

Church Council President Synod Council member Attended prior Churchwide Assemblies at Minneapolis, Pittsburgh, & Orlando
--

What leadership experience have you gained through your employment or service in your community?

Retired lawyer Former member of Perry County Children Services Board 648 Board
--

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

Prior experience

I. Please provide nominee information below.

Name: Rev. Lawrence Novak

What Conference is your congregation a part of? Northwest

Congregation Name & City: First Lutheran Church, Bellefontaine

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

-Pastor of First Lutheran since October 2016 (First Call)
-Convener of Northern Exposure Cluster
-Chair for Northwest Conference

What leadership experience have you gained through your employment or service in your community?

I chair the Logan County Housing & Homeless Continuum of Care Coalition. I also serve on the boards of the Hunger Network in Ohio, the Logan County Homeless Shelter, Lutheran Community Services & the Coalition for Ongoing Recovery Efforts.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I am a bit of a "Policy wonk". I enjoy debating the complexities of Churchwide resolutions.
I was a voting member of the 2019 Churchwide Assembly, & enjoyed the experience.

Southern Ohio Synod

Evangelical Lutheran Church in America

This form should be completed by the nominee. Completion of this form indicates willingness to serve in the nominated position indicated below. Return completed form to Michelle Riesbeck at micheller@riesbeckfoods.com by March 22, 2021.

I. Please provide nominee information below.

Name: ___Cynthia S. Weikart_____

Congregation Name & City: ___First Lutheran Church, Bellefontaine_____

What Conference is your congregation a part of? Northwest _____

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I have served on Church Council for five 3 year terms and two years as president of council.
I have taught Sunday School over 30 years. I have served on the altar guild for over 25 years. I have served on learning and worship ministry teams for many years. I am a member of the choir, bell choir, and quilt group.
I was a lay member representative to churchwide assembly in 2011. I was a delegate to the 2014 WELCA triennial.
I am a member of our local WELCA and have served as treasurer for many years.

What leadership experience have you gained through your employment or service in your community?

I was a highschool teacher for 35 years and have substituted for 10 years since retiring in 2009. Being a teacher required me to be able to adjust to last minutes changes. I also learned to listen to each person's side in an argument/discussion. I had to think about what was the best thing to do and not just what I wanted to do.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I hope to be able to see all sides of the topics being discussed and identify how each topic will affect my congregation as well as the synods and churchwide.

I. Please provide nominee information below.

Name: Chad Huebner

Congregation Name & City: Christ, Athens

What Conference is your congregation a part of? Scioto

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I believe that my call is to serve in the whole Church and use my gifts wherever they can be of service. I have served five calls in five Synods. I have served on the candidacy committee in three of those Synods and served two terms as chair in one. I served on Churchwide Council and chaired the Planning and Evaluation Committee. I am currently preparing to be an ELCA level 1 coach.

What leadership experience have you gained through your employment or service in your community?

Through the years I have always looked for ways to be engaged in the community in which I served. I have been a volunteer firefighter, a fire and police chaplain, a volunteer at shelters and food ministries. I have served on various boards for community agencies and institutions. I am currently connecting by being an on-call chaplain at the local hospital in Athens several times a month.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I have had the privilege of serving on the churchwide council which opened my eyes to the intricacies and challenges that face the ELCA and how that plays out in the three expressions of our church body. As we begin to live into the vision of "Future Church" as imagined by our leadership and the Innovation Lab, I feel prepared to provide leadership in the process. Through the pandemic, the Church has made giant leaps to adapt. We cannot simply "go back" to what was. We need to continue to cultivate and hone the change to become the connected, nimble, faithful, Church God is calling us to be.

Southern Ohio Synod

Evangelical Lutheran Church in America

This form should be completed by the nominee. Completion of this form indicates willingness to serve in the nominated position indicated below. Return completed form to Michelle Riesbeck at micheller@riesbeckfoods.com by March 22, 2021.

I. Please provide nominee information below.

Name: **Roger Quay**

Congregation Name & City: **St. Paul Lutheran, Lancaster, OH**

What Conference is your congregation a part of? **Scioto**

(Optional) I am a person of color and/or my primary language is something other than English: **X** **No**

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

 X **Rostered Minister** Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I have experienced working with others across the church, realizing first hand our church is a connected, such as St. Paul describes the church as the body of Christ. Serving the church, going to conferences, workshops, etc. many issues facing people in the inner city are very similar to those in rural areas, hunger, medical, social justice, etc.

What leadership experience have you gained through your employment or service in your community?

As a pastor I have had the opportunity to serve God's children directly in congregational settings. I have helped begin, organize, and start Lancaster Lutheran Together (LLT), which is a co-operational ministry of 5 congregations in the city of Lancaster (four congregations are within one mile, the fifth congregation is only three miles from the other four.)

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

As a pastor to call the church to proclaim the Gospel, and have all people respond to the blessings God has first given us. To love and worship God, means we are called to love our neighbor. With regards to neighbor, I recall the story where Jesus asks which one was a neighbor to the Samaritan.

Southern Ohio Synod

Evangelical Lutheran Church in America

I. Please provide nominee information below.

Name: Patti Morrow

Congregation Name & City: St. Paul Lutheran Church (North Berne), Lancaster, Ohio

What Conference is your congregation a part of? Scioto Conference

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022: X Lay Woman

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I have participated and cared for my congregation in just about every way possible; prepare & print Sunday bulletins including choosing hymns for Sundays for the past 20 years, VBS Director, Sunday School teacher, WELCA member & Bible study leader, choir director, pianist/worship accompanist, altar committee, council member (first female council president), stewardship leader and coordinator of mission projects (LSS, LWR, local projects and shelter programs, worldwide projects), coordinator of funeral and other community meals, assisting with physical needs of the building and grounds. I write and/or compile the liturgy for Sunday worship – especially festival Sundays and seasons. One of the most rewarding things I have done is to prepare and serve the meal to the homeless clients of the LSS shelter which our congregation does on a monthly basis. I was an elected leader of the synod women’s organization (before we became the WELCA) and an elected leader to the LSS women’s auxiliary board. The only thing I haven’t done is bake a pie for a dinner or bake sale; I make ugly pies...edible, but ugly.

In 1994 I did my first sermon at St. Paul-North Berne (my home church) and in 2002, after 3 years of classes, instruction and mentoring, I was certified as a Lay Worship leader in the Southern Ohio Synod. At that time I began leading worship services throughout the synod on a monthly basis. In 2018, after the ordained minister retired, I was installed as a SAM (Synod Authorized Minister) at my home church where I have lead worship weekly, presided over communion, conducted baptisms, funerals and weddings as well as instructed children in first communion...and all the other stuff that comes with leading and caring for a Lutheran congregation. I still write and/or compile the services, prepare and print the bulletin, choose hymns and coordinate worship assistants.

What leadership experience have you gained through your employment or service in your community?

Probably the thing I’m most proud of, as a volunteer, is being a t-ball coach for my children’s teams but I have also been a PTA member, coordinator for the 4th of July celebration in Sugar Grove, Ohio, director of the annual craft fair at Berne Union School, coordinator of the annual basketball tournament for 4 – 6 graders, as well as assisting in many other school and community events or projects.

Professionally I worked at a homeless shelter for 7 years and then went on to be a housing counselor for people who were homeless or at risk of homelessness at a 211/Information & Referral agency for another 12 years. Besides caring for the physical and housing needs of the individuals or families I served I visited homeless camps where I brought food and/or information that would assist people in finding shelter or permanent housing and assisted in the annual national homeless count by seeking out the people who were sleeping under bridges, in parks or doorways and other places not meant for human habitation. I was the director of the LSS food pantry for a year and have volunteered there for over 20 years. I have counseled and donated to the women of the domestic violence shelter. I have also answered calls and counseled people on the local suicide crisis line (24/7).

In 2020, right before the pandemic hit, I traveled to Uganda as a missionary with the Field of Dreams agency. A faith experience almost beyond description.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

All that I listed above...and the love, faith and peace of God; compassion and caring for our neighbors in our churches, our community and the world...what else is there?

Southern Ohio Synod

Evangelical Lutheran Church in America

I. Please provide nominee information below.

Name: Kris Thrush_____

Congregation Name & City: St. Paul North Berne, Lancaster _____

What Conference is your congregation a part of? Scioto Valley (I think)_____

(Optional) I am a person of color and/or my primary language is something other than English: ____Yes __XX_No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

____ Rostered Minister ____ Lay Man __XX_ Lay Woman ____ Young Adult ____ Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I have served on the church council for approximately five years as a deacon, and youth chair.

What leadership experience have you gained through your employment or service in your community?

I was a high school science teacher for thirty years, I helped run the local and district science fair each year. I was also on the board of the local Ohio Education Association as a representative, vice president, and president for over 25 years.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I look forward to approaching to church's business from a scientific standpoint, looking at environmental issues and how the church reacts to them.

Southern Ohio Synod

Evangelical Lutheran Church in America

I. Please provide nominee information below.

Name: Rebecca Witt (Becky)

Congregation Name & City: St Paul Lutheran, Lancaster OH

What Conference is your congregation a part of? Scioto

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I have been a member of the Synod Finance Team, serving as Chair since the team's inception in 2018. I am also currently a member of the Synod Out of the Box Team and was a member of the Synod Stewardship Committee from 2015-2019. I have served as a Treasurer in multiple previous congregational settings and am currently providing Payroll/Tax services and support for St Paul in Lancaster.

What leadership experience have you gained through your employment or service in your community?

I hold a CPA certification and am on the Executive Staff at South Central Power Company in Lancaster Ohio, serving as the Chief Financial Officer. In addition to the Finance and Accounting group, I also lead the Human Resources, Safety, Purchasing, and Information Technology teams at South Central.

My prior work experience includes 10 years in public accounting, during which I was responsible for auditing school districts and other not for profit entities, as well as providing accounting and tax services to individuals and businesses. I also spent 3 years as a Controller for a for profit privately held company in Owensboro Ky.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I believe that I possess strong analytical and financial skills which can be of value during the Assembly by being able to quickly evaluate items that will be presented, and to apply best business practices in church settings.

My leadership experiences in both my professional and church related positions has given me the ability to collaborate, listen, and empathize with others, which I believe is critical in role of a voting participant.

The amount of exposure I have had at the congregational and Synod levels has given me a great understanding of how all expressions of the church: Congregational, Synodical, and Churchwide interact and support each other in spreading the Gospel. I have a passion for Stewardship and Lay involvement in the church.

Southern Ohio Synod

Evangelical Lutheran Church in America

I. Please provide nominee information below.

Name: Elizabeth Gilbert

Congregation Name & City: First Lutheran Church, Cincinnati

What Conference is your congregation a part of? Cincinnati

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

Rostered Minister Lay Man Lay Woman Young Adult Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I am new to First Lutheran after moving to Cincinnati in August 2020, but previously attended Jacob's Porch Lutheran Campus Ministry in Columbus and Atonement Lutheran Church in Barrington, Illinois.
At First Lutheran Church, I have served as an assisting minister during zoom worship, and written and read the prayers of the people.
At Jacob's Porch, I served as a student board representative for one year, played cello in the band for three years, volunteered at the Southern Ohio Synod high school retreat for two years, helped plan 5 biannual retreats, wrote confessions to be used in worship, participated in worship planning, helped organize social events, and helped lead midweek conversations.
At Lutheran Church of the Atonement, I served as the youth representative on the church council in 2014, volunteered for week long mission trips in Kyle, South Dakota annually from 2014 to 2016, planned and led the worship services with the high school youth group twice a year from 2012 to 2016, and helped run the bake sale auction annually from 2013 to 2016.
With the support of Lutheran Church of the Atonement, I attended Leadership Lab, the week long ELCA leadership camp at Augustana College, annually from 2013 to 2017.

What leadership experience have you gained through your employment or service in your community?

Currently I am organizing Gather Cincinnati, a new young adult ministry to connect and foster faith community in young adults from the Cincinnati area (<https://www.firstlutherancincy.org/gathercincy>). I am working hard to connect to ELCA churches in the Cincinnati area, and am especially excited to connect to ELCA programs including service like YAGM, camps like LOMO and LOMIK, and more Lutheran Campus Ministries, all of which will have young adult alumni who may be looking for community in the wake of these meaningful faith experiences. I am excited about what I will be able to learn in the next year from establishing Gather Cincinnati, and hopeful to be able to connect with leaders of these ELCA programs, and think the Churchwide Assembly will be a helpful opportunity for these connections.
Previously, I served on the executive board of the Big Data and Analytics Association at Ohio State for three years. I served as a Logistics Coordinator and Speaker Coordinator for the Women in Analytics conference in Columbus for two years.
Previous to that I served on the executive board of the Future Business Leaders of America Lake Zurich High School chapter for two years.

Southern Ohio Synod

Evangelical Lutheran Church in America

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I am excited to share my value of inclusive community that grows in embracing people often marginalized from church, including LGBTQIA people, young adults, and people of different races and economic statuses. I have found that I am passionate about these things as a result of my time at Jacob's Porch and in Kyle, South Dakota. From leadership, especially as Executive Vice President leading the Big Data and Analytics Association, I found that one of my gifts is finding a solution that works for all parties by encouraging compromise and creating a plan. From my experience at Lutheran Church of the Atonement and First Lutheran Church, I have found that I enjoy intergenerational friendship, listening to and learning from the perspectives of those older than me in the church. I have already gained a lot of new perspective as part of First Lutheran, a growing inner city congregation with unique challenges that is very open to change, is open to all people, and uniquely partners with arts organizations. For me, living in the OTR neighborhood that First Lutheran is right in the center of helps me to see up close to the community, in its diversity and challenges on all levels. My involvement with First Lutheran and leadership of Gather Cincinnati over the next year will only strengthen and expand these new perspectives and learnings I can share. These are the strengths I can bring to the 2022 Churchwide Assembly.

Southern Ohio Synod
Evangelical Lutheran Church in America

I. Please provide nominee information below.

Name: Ethan Roberts

Congregation Name & City: St. Peter's Lutheran Church, Lancaster

What Conference is your congregation a part of? SC

(Optional) I am a person of color and/or my primary language is something other than English: Yes No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

Rostered Minister Lay Man Lay Woman **Young Adult** Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I have gained a great deal of experience in serving my congregation, the synod, and Churchwide. At my home church I was active in the youth group for quite a while, and also had the honor of serving as (at the time) the congregation's youngest church councilman in its history.

Within the synod, I was a member of Bishop Dillahunt's first class of the Bishop's Young Ambassadors Program. I also served as one of our synod's representatives to the 2017 ELCA Youth Summit in Houston, Texas. I am actively involved in campus ministry at Capital University (Embrace) and try to attend Jacob's Porch at OSU when available.

In churchwide, I have gone to the two previous Youth Gatherings (2015 & 2018). There I began to learn how big the Church is and what it can do for Christ. I have stayed involved with churchwide via the Young Adults program, especially through the Abide small groups.

What leadership experience have you gained through your employment or service in your community?

Community is the fabric of life; I can't fathom how a person could make it through life without one. As previously mentioned, I have gained a great deal of my leadership skills through the Church. However, I have also done leadership and service in other organizations. For instance, at Capital I am the treasurer of Embrace (soon to be VP), president of Campus Democrats, and a senator in Student Government (soon to be VP). I do my best to participate in service or volunteer opportunities as they come available. For me, staying connected with family and church members (especially older ones) is a form of service - whether that be through cards, emails, or texts. I also have volunteered for the Lancaster Festival and am a regular blood donor.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I am eager to share my perspective as a young person with the whole Church as a voting member at 2022 Churchwide. I love Jesus, my faith, and the Church. It makes me sad to look around on Sunday mornings and see so few young people there. I think this is because they see the Church as out of touch and unable to relate to their lives. Policies that connect the Church with young people are important to me. As a voting member, I would fight for issues/measures that diversify the Church along all lines - whether in terms of age, race, gender, sexuality, or ability. It's my belief that Jesus is for everybody - and I will advocate this viewpoint while serving.

I will share my gifts of leadership, kindness, patience, and listening with all I encounter at the 2022 Churchwide Assembly.

Southern Ohio Synod

Evangelical Lutheran Church in America

I. Please provide nominee information below.

Name: _____ Caden Layne _____

Congregation Name & City: _____ Advent Columbus _____

What Conference is your congregation a part of? _____ Central Ohio _____

(Optional) I am a person of color and/or my primary language is something other than English: _____ Yes ___x___ No

II. Please check the position for which you are nominated.

Churchwide Assembly 2022

_____ Rostered Minister _____ Lay Man _____ Lay Woman _____ Young Adult ___x___ Youth

IV. Please help the Assembly know you better by providing a brief (few sentences) answer to each question below:

What leadership experience have you gained through service in your congregation, synod or Churchwide expression?

I have helped to create the current equipment setup that is being used to run church live streams as well as running previously mentioned streams every other week. I am also a part of the youthboard side of church council with a couple of my peers. As far as Synod leadership is concerned, I was a videographer when the synod moved buildings recently.

What leadership experience have you gained through your employment or service in your community?

I have helped with various mission trips through the church to help communities such as those in Charleston, West Virginia. I have helped with ministries to help those in need such as food pantries and bed brigade.

What gifts/perspectives are you eager to share with the whole church as a voting member at the 2022 Churchwide Assembly?

I am eager to share my experience as someone who is a part of the "behind the seasons" aspect by being a pastor's kid. I also offer a creative communications skill.

Compensation Guidelines

~ COMPENSATION ~
Ministers of Word and Service (Deacons)

A. BASE SALARY

TABLE 1 Shows the *Salary* figures for Deacons.

Year	Salary
0	\$56,977
1	\$57,665
2	\$58,354
3	\$59,043
4	\$59,733
5	\$60,421
6	\$61,110
7	\$61,800
8	\$62,489
9	\$63,177
10	\$63,867
11	\$64,556
12	\$65,246
13	\$65,934
14	\$66,623
15	\$67,313
16	\$68,002
17	\$68,690
18	\$69,380
19	\$70,069
20	\$70,620
21	\$71,171
22	\$71,722
23	\$72,274
24	\$72,825
25	\$73,376
26	\$73,790
27	\$74,203
28	\$74,617
29	\$75,031
30	\$75,443
31	\$75,857
32	\$76,271
33	\$76,684
34	\$77,098
35	\$77,511
36	\$77,924
37	\$78,338
38	\$78,751
39	\$79,165
40	\$79,578

SOCIAL SECURITY (FICA) COVERAGE AND HOUSING ALLOWANCE

IRS identifies lay leaders as employees. Congregations are responsible, therefore, to see that the appropriate FICA obligation is met.

The office of the ELCA Secretary advises that Deacons, due to the nature of their work and the IRS definition of clergy, are not eligible to receive part of their pay as a housing allowance.

AUTOMOBILE EXPENSES

When a Deacon is required to use her/his automobile in carrying out his/her ministry and responsibilities, the use of the automobile should be considered a business expense of the congregation. The congregation may negotiate with the Deacon to:

1. Lease or purchase an automobile for use by the Deacon and pay all related expenses;
- or
2. Pay a cents-per-mile reimbursement for actual business miles driven at the current IRS rate when the Deacon uses his or her automobile (Check the IRS website at www.irs.gov for the latest mileage reimbursement rate.); or
3. Pay the Deacon an equal monthly allowance sufficient which is reported to the IRS as taxable income

It is recommended that the congregation budget \$3,000/ year as Automotive Expenses, depending on local conditions.

PROFESSIONAL EXPENSES

Professional expenses include books, professional journals, magazines, vestments and other costs that are necessary for the Deacon to carry on an effective ministry in the congregation. The congregation may negotiate with the Deacon to either:

1. Pay all professional expenses as they occur with no maximum; or
2. Pay all professional expenses as they occur up to a maximum allowance; or
3. Establish an expense allowance paid in equal monthly installments which must be reported as taxable income.

It is recommended that the congregation budget professional expenses in the amount:

\$400/ year — professional expenses

Congregations may want to consider increasing professional expense allowances at certain times, such as after a move or during periods of increased continuing education. It shall be understood that purchases are the property of the Deacon.

CELL PHONE ALLOWANCE

It is common today that the Deacon is reachable by cell phone and that, in fact, much of the phone communication between Deacon and the congregation will take place via cell service. As a result, the congregation needs to compensate the Deacon for the use of their cell phone plan.

It is necessary that the congregation budget communication expenses in the amount:

\$1200/ year — single line cost of cell service. (\$100 per month)

CONTINUING EDUCATION ALLOWANCE

Continuing education is an investment in the ministry of our Deacons. It is important for Deacons to improve or acquire skills, and experience personal and professional growth for a more effective ministry. The ELCA recommends that Deacons have a minimum of 50 contact hours of continuing education per year. In addition to vacation, therefore, congregations are encouraged to make available at least two weeks per year (including two Sundays) for Deacons to engage in continuing education.

It is recommended that the congregation budget a minimum of \$1,200 per year to assist the Deacon in meeting the costs of tuition, books, supplies, travel and living expenses while on educational leave, as well as continue the Deacon's regular compensation.

Continuing education time and allocated funds accrue to an individual Deacon in relation to a call in a particular congregation. When a Deacon leaves that specific call, accrued continuing education time and funds are forfeited. Additionally, continuing education time and funds may not be transferred to a Deacon who replaces a Deacon in a place where such time has accrued.

PENSION, HEALTH, SURVIVOR AND DISABILITY BENEFITS

Congregations shall sponsor the Deacon in the Pension and Other Benefits Program of the ELCA, Portico Benefit Services, which provides retirement, disability, survivor, and medical-dental coverage. Sponsorship will include medical-coverage for the Deacon's spouse and children unless they have other employer-provided group medical insurance coverage and the Deacon consents to waiving medical-dental coverage for them under the ELCA program.

Portico currently offers a range of plans to best match the Deacon's healthcare needs. Some plans offer a healthcare spending account that allows both the Deacon and the congregation to set aside money the Deacon can spend on any medical expenses. Whichever plan the Deacon believes is best fit to the Deacon's family, **the congregation should budget for Portico's GOLD level coverage, regardless of which plan the Deacon chooses.**

As Deacons and their covered spouses age they will eventually enter Medicare. Before this happens, the congregation is strongly urged to contact Portico Benefit Services and negotiate a plan for both Deacon and family to be properly covered, including Medicare gap coverage.

Portico Benefit Services adjusts contribution rates annually based on current economic and regional realities. The board sends a letter to each congregation in mid-August that delineates the figures for the next year. The most current contribution rates may be also acquired by visiting the Board of Pensions web site and following the instructions for its easy-to-use contribution rate calculator at <http://www.porticobenefits.org>. Portico Benefit Services is happy to answer questions about their benefits programs. Call them at their Service Center at 1-800-352-2876 or 1-612-333-7651.

AN EXAMPLE

As an example let us consider a congregation which is calculating the salary and cost of a 36 year old Deacon’s ministry who is a 12 year veteran with spouse and child. Using the figures in Table 1., they would arrive with the following.

TABLE 2: A SIMPLE SALARY STATEMENT

	Negotiated Con	Guideline
Salary	65,246	65,246
Benefits		
Health & Pension	30,470	
Continuing Education	1,200	1,200
Professional Exp/ Cell phone	1,600	1,600
Automobile Exp	3,000	3,000
Total	36,270	
Total Compensation	101,516	

As the congregation begins the discussion with this Deacon it might begin looking at this table to consider the financial implications of calling this Deacon. After Deacon and congregation have come to agreement on this salary the congregation must remember that it will be responsible for further costs associated with FICA.

DETAILED CALCULATIONS

Though the above example is sufficient for understanding the salary of the Deacon further detail is needed for the **congregation’s treasurer**. Here the salary is broken down further so the proper filings with the Internal Revenue Service and FICA can be made and so that the proper contributions to Portico can be calculated.

TABLE 3: DETAILED SALARY CALCULATIONS

Ln	Item	Negotiated Comp	Guideline	Comment
1	Salary			
2	Base	65,246	65,246	
3	Merit Increase			
4	Local Cost of Living Adj			
5	Additional Negotiated Salary			
6	Total Salary	65,246		Sum of Lines 2 to 5
7	Defined Compensation	65,246	65,246	Line6
8	IRS Taxable Compensation	65,246		Line6
9				
10	Benefits			
11	Health & Pension	30,470		Recommended: Portico Gold 10% Retirement using Line 7
12	Continuing Education	1,200	1,200	
13	Professional Exp/ Cell Phone	1,600	1,600	
14	Automobile Exp	3,000	3,000	
15	Total Benefits	36,270		
16	Total Compensation	101,516		Line 6 + Line 15
17	FICA (Payroll Tax)	4,991		7.65% of Line 6
18	Total Cost incl Payroll Tax	106,507		Line 16 + Line 17

As noted above, the Payroll tax has to be calculated and paid to the Social Security Administration. This cost needs to be considered when determining the total cost of the call to the congregation.

OTHER CONSIDERATIONS

Our congregations come in many sizes, yet these guidelines use years of service as the prime factor of setting the salary. This is so because different size congregations require different skill sets, though these skill sets overlap to a certain degree. A larger congregation or one that finds itself financially well blessed might well afford to pay a higher salary than proposed in this document and can add an additional amount to line 5 in Table 3. Such a congregation is invited to prayerfully do exactly that.

When a vacancy occurs in a staff ministry the remaining rostered leaders are naturally asked to shoulder extra duties and work extra hours to sustain the ministry of the congregation. At such time a bonus for extra work is appropriate and needs to be added to the remaining rostered leaders' salaries for the duration of the vacancy.

Deacons Covering Word and Sacrament Duties.

When the congregation and the Bishop ask and commission a Deacon to take on the regular duties of a Congregational Pastor, including presiding over all sacraments, the Deacon should be compensated according to the guidelines for **Ministers of Word and Sacrament, No Parsonage Provided.**

SUPPORTING ROSTERED MINISTERS HEALTH AND WELLBEING

The church recognizes that its Rostered Ministers are gifts from God and, like all such gifts, require careful stewardship. Such care is the responsibility of every expression of the church. This section discusses the ways in which the congregation cares for its Rostered Ministers, and promotes the careful stewardship of their energies and gifts. Such careful stewardship is intentional care not only of the rostered minister, but also of the congregation and the larger church. People grow best in their discipleship in healthy congregations, and are best served by healthy leaders.

HEALTHY LEADERS: Resilient Leaders Shape Healthy Faith Communities

Healthy, resilient leaders shape healthy, resilient faith communities. Congregation members and organizations are called upon to provide their leaders with sustainable livelihoods as well as time to tend their well-being.

- The ELCA has long advocated for a careful stewardship of our Rostered Ministers' health and wholeness. As stated on the ELCA website regarding health and wellness: "Physical and mental health is an essential component of a Christian vocation and is God's intention for every human being. It is vital to our well-being and helps strengthen relationships and enhance our Christian service in our communities and world. Promoting good health

is our shared endeavor with God, just as caring for our neighbor's health is an expression of Christian love and service."

- Many Rostered Ministers suffer from stress, overweight, high blood pressure and/or high cholesterol, much of which stems from their vocational responsibilities. These unhealthy conditions not only reduce their effectiveness and quality of life, but also contribute directly to the rising cost of the congregation's cost for healthcare benefits.
- To ensure healthy ministers and to help control rising insurance costs, Rostered Ministers are encouraged to participate in Portico's annual wellness program.
- Rostered Ministers and congregations are encouraged to work together to identify methods of safeguarding and improving the physical, emotional, social, intellectual, vocational, and spiritual health and well-being of their Rostered Ministers.
- Such a discussion should define specific and mutually beneficial practices that respect a rostered minister's personal time, establish reasonable work schedules, and encourage a healthy lifestyle.
- Additionally, congregations are encouraged to promote self-care to ensure healthy congregations and healthy leaders.

WORK WEEK

It often seems that the work of ministry is "never done" and that there are never enough hours in the week. However, Rostered Ministers, like anyone else, need time off from work to replenish and re-energize.

- Rostered Ministers should have two full days off per week. These days off should be granted and encouraged to be free from ministry-related responsibilities.
- For the well-being of the rostered minister and health of the congregation, Rostered Ministers should not schedule work that exceed 50 hours in a single work week.
- The rostered minister's schedule (days/hours) may be negotiated as necessary.

HOLIDAYS

The responsibilities of Rostered Ministers often means that they are unable to take advantage of the three-day weekends and other holidays, such as Christmas and Easter, that most other people are able to observe.

- It is recommended, therefore, that the nine to eleven holidays observed by the general public, plus three floating personal days, should be designated as observed holidays by the congregation.
- Considerations should then be given, and Rostered Ministers should be encouraged, to take these days off at another time during the week whenever they cannot be observed because of pastoral responsibilities.

VACATION

- A minimum of four weeks of paid Vacation (including four Sundays) per year is recommended.
- Additional vacation time may be considered and negotiated between the rostered minister and their congregation.

CONTINUING EDUCATION, PERSONAL LEAVE FOR FAITH, AND SABBATICAL LEAVE

Rostered Ministers shall engage in Continuing Education each year. This time is for both professional and personal faith formation and development for more effective ministry.

- The ELCA recommends 50 contact hours each year for Continuing Education.
- This time is in addition to any other vacation time and should include two-weeks per year, including two Sundays.

Other time for Personal Leave for Faith or Sabbatical Leave may be offered by the Congregation for all Rostered Ministers.

- For Rostered Ministers serving in the Southern Ohio Synod please see the Personal Leave for Faith for guidance in planning for this special time away for faith renewal.
- Personal Leave for Faith for faith renewal is designed to offer means for planning for time away for faith renewal in congregations that do not have Sabbatical leave policies or for whom extended leave may not be feasible.
- Personal Leave for Faith is as a means for faith renewal and does not override any Sabbatical leave policies a congregation may already have in place.
- Some congregations offer guidelines for Sabbatical Leave for Rostered Ministers. This time away is to be negotiated and planned in these congregations between the Councils and the Rostered Ministers.

HEALTH AND FAMILY LEAVE

Rostered Ministers shall be provided with six work-weeks (additional time may be negotiated) of paid leave, per year, with full salary and benefits for any of the following reasons:

- For the birth of a child, and to care for the newborn child,
- For the adoption of a child, and to care for the newly adopted child,
- For the care of an immediate family member with a serious health condition, and
- For a personal serious health condition in which the rostered minister is unable to work,
- Bereavement Leave to grieve and heal from the loss of a family member. *

*Rostered Ministers self-care is important to maintaining personal and professional health, therefore, it is recommended that Rostered Ministers take one week to ten days,

per incident.

CHURCHWIDE AND OTHER COMMITMENTS

It is important to remember that Rostered Ministers are called by and to the whole church for service in both the church and in the world; this is the connectional nature of our church, serving together.

- Rostered Ministers may be called to serve in ways that take them beyond the congregation.
- Examples may include church-related activities such as serving as a Bible study leader or chaplain at a church camp, or on a synodical or ELCA committee or task force.
- In any case, this “extended ministry” should be carefully and prayerfully considered with the congregation council so that these duties do not disrupt the care for the congregation.
- This time should be regarded as an extension of the congregation's ministry and should not be considered as vacation time.
- Additional responsibilities outside the congregation may include, National Guard/ Reserve duty, or a teaching assignment at a college or seminary, are not seen as an extension of the congregational ministry, but a personal responsibility of the rostered minister.
- These responsibilities are often not negotiable in time and scope. The rostered minister and the ministry setting will need to address these in a case-by-case basis to ensure that leadership and pastoral care coverage is available during these times.

~ COMPENSATION GUIDELINES ~
Ministers of Word and Sacrament (Pastors),
No Parsonage provided

A. SALARY

Table 1 Shows the *Cash Salary* figures for Word and Sacrament ministers.

Year	Cash Comp
0	61,334
1	62,075
2	62,817
3	63,559
4	64,301
5	65,042
6	65,784
7	66,526
8	67,268
9	68,009
10	68,751
11	69,493
12	70,235
13	70,976
14	71,718
15	72,460
16	73,203
17	73,943
18	74,685
19	75,428
20	76,021
21	76,614
22	77,207
23	77,801
24	78,395
25	78,988
26	79,433
27	79,878
28	80,324
29	80,768
30	81,213
31	81,659
32	82,105
33	82,549
34	82,993
35	83,440
36	83,884
37	84,328
38	84,774
39	85,219
40	85,665

Notes about this table. The column labeled “Cash compensation” is what the pastor will actually be paid. In this document it is equal to “Defined Compensation” which is a technical term used by Portico, the ELCA health coverage provider. It includes all compensation to the pastor and is used to calculate the cost of the pastor’s pension and health care plan. The Defined Compensation is the same for all pastors, parsonage or not, however when no parsonage is offered Defined and Cash Salary are the same. More detailed calculations that explain how this table is constructed can be found in APPENDIX A.

HOUSING ALLOWANCE

United States tax law allows pastors to report part of their salary as Housing Allowance. The benefit to the pastor is that the Housing Allowance is not taxable for income tax purposes, however, any portion of the allowance not spent on housing purposes is considered taxable income and that the pastor will be expected to pay taxes on that amount. The amount of Housing allowance is negotiated with the pastor and designated by the church council or congregation. It is important to note that Housing Allowance is not added to the Compensation in Table 1 above. Rather, it is a declaration that part of the pastor’s salary will be used for housing purposes. Pastors should seek advice from tax professional to discover what can be included in Housing Allowance but typically it is the cost of the mortgage, utilities, and repairs, but it is not necessarily limited to these.

Housing Allowance is only available to a specific number of professions in specific situations. Congress chose to add Clergy to that number. The benefit to the congregations is that salaries can be kept reasonable as tax benefits increase real income.

SELF-EMPLOYMENT COMPENSATION ALLOWANCE (SECA)

Congregations should provide a minimum allowance that corresponds to the employer portion of social security taxes (7.65% of salary plus Housing Allowance for 2021). Congregations may further choose to provide for some or all of the remaining social security taxes (7.65% for 2021). The IRS considers any SECA as salary and should be reported as such by the pastor.

AUTOMOBILE EXPENSES

When a pastor is required to use her/his automobile in carrying out his/her ministry and responsibilities, the use of the automobile should be considered a business expense of the congregation. The congregation may negotiate with the pastor to:

1. Lease or purchase an automobile for use by the pastor and pay all related expenses; or
2. Pay a cents-per-mile reimbursement for actual business miles driven at the current IRS rate when the pastor uses his or her automobile (Check the IRS website at www.irs.gov for the latest mileage reimbursement rate.); or
3. Pay the pastor an equal monthly allowance sufficient which is reported to the IRS as taxable income

It is recommended that the congregation budget \$3,000/ year as Automotive Expenses, depending on local conditions.

PROFESSIONAL EXPENSES

Professional expenses include books, professional journals, magazines, vestments and other costs that are necessary for the pastor to carry on an effective ministry in the congregation. The congregation may negotiate with the pastor to either:

1. Pay all professional expenses as they occur with no maximum; or
2. Pay all professional expenses as they occur up to a maximum allowance; or
3. Establish an expense allowance paid in equal monthly installments which must be reported as taxable income.

It is recommended that the congregation budget professional expenses in the amount:

\$400/ year — professional expenses

Congregations may want to consider increasing professional expense allowances at certain times, such as after a move or during periods of increased continuing education. It shall be understood that purchases are the property of the pastor.

CELL PHONE ALLOWANCE

It is common today that the pastor is reachable by cell phone and that, in fact, much of the phone communication between pastor and the congregation will take place via cell service. As a result, the congregation needs to compensate the pastor for the use of their cell phone plan.

It is necessary that the congregation budget communication expenses in the amount:

\$1200/ year — single line cost of cell service. (\$100 per month)

CONTINUING EDUCATION ALLOWANCE

Continuing education is an investment in the ministry of our pastors. It is important for pastors to improve or acquire skills, and experience personal and professional growth for a more effective ministry. The ELCA recommends that pastors have a minimum of 50 contact hours of continuing education per year. In addition to vacation, therefore, congregations are encouraged to make available at least two weeks per year (including two Sundays) for pastors to engage in continuing education.

It is recommended that the congregation budget a minimum of \$1,200 per year to assist the pastor in meeting the costs of tuition, books, supplies, travel and living expenses while on educational leave, as well as continue the pastor's regular compensation.

Continuing education time and allocated funds accrue to an individual pastor in relation to a call in a particular congregation. When a pastor leaves that specific call, accrued continuing education time and funds are forfeited. Additionally, continuing education time and funds may not be transferred to a pastor who replaces a pastor in a place where such time has accrued.

PENSION, HEALTH, SURVIVOR AND DISABILITY BENEFITS

Congregations shall sponsor the pastor in the Pension and Other Benefits Program of the ELCA, Portico Benefit Services, which provides retirement, disability, survivor, and medical-dental coverage. Sponsorship will include medical-coverage for the pastor's spouse and children unless they have other employer-provided group medical insurance coverage and the pastor consents to waiving medical-dental coverage for them under the ELCA program.

Portico currently offers a range of plans to best match the pastor's healthcare needs. Some plans offer a healthcare spending account that allows both the pastor and the congregation to set aside money the pastor can spend on any medical expenses. Whichever plan the pastor believes is best fit to the pastor's family, **the congregation should budget for Portico's GOLD level coverage, regardless of which plan the pastor chooses.**

As pastors and their covered spouses age they will eventually enter Medicare. Before this happens, the congregation is strongly urged to contact Portico Benefit Services and negotiate a plan for both pastor and family to be properly covered, including Medicare gap coverage.

Portico Benefit Services adjusts contribution rates annually based on current economic and regional realities. The board sends a letter to each congregation in mid-August that delineates the figures for the next year. The most current contribution rates may be also acquired by visiting the Board of Pensions web site and following the instructions for its easy-to-use contribution rate calculator at <http://www.porticobenefits.org>. Portico Benefit Services is happy to answer questions about their benefits programs. Call them at their Service Center at 1-800-352-2876 or 1-612-333-7651.

AN EXAMPLE

As an example let us consider a congregation which is calculating the salary and cost of a pastor’s ministry who is 40 years old and a 12 year veteran. Using the figures in Table 1., they would arrive with the following.

TABLE 2: A SIMPLE SALARY STATEMENT:

	Negotiated Comp	
Salary & Housing		
Salary	70,235	
Housing Allow		Designated by Cong. 15,056
FICA Reimb/ SECA		Declared by Cong. 4,991
Total Salary	70,235	Guideline 70,235
Benefits		
Health & Pension	30,470	
Continuing Education	2,000	Guideline 1,200
Professional Exp	1,600	Guideline 1,600
Automobile Exp	3,000	Guideline 3,000
Total	37,070	
Total Expense to the Congregation	107,305	

In this example, the congregation has chosen to designate \$15,056 as a Housing Allowance. This designation has to be made by a meeting of council or congregation that sets this amount by a recorded motion in the meeting. This can easily be done at adoption of Congregational Budget. Here, a SECA of \$4,991 has also been designated.

This congregation chose to budget \$2,000 to invest in its pastor's continuing education. They also chose to use the recommended amounts for professional expenses and cellphone usage, as well as for the Automobile Allowance.

In this example, the pastor has a family so the congregation has contacted Portico and has been quoted a cost of medical, pension, and survivor benefits of \$30,470. The total for the pastoral ministry budget line in this congregation would then be: \$107,305.

DETAILED CALCULATIONS

Though the above example is sufficient for understanding the salary of the pastor further detail is needed for the **congregation's treasurer**. Here the salary is broken down further so the proper filings with the internal Revenue Service can be made and so that the proper contributions to Portico can be calculated. Note: The column Headings and calculations here rely on the figures in **APPENDIX A**. Please consult the Appendix for further information how they are arrived at.

TABLE 3: DETAILED SAMPLE CALCULATION

Ln	Item	Calculations	Negotiate d Comp	Guideline	Comment
	Preliminary Calculations				
1	Guideline Total Salary	70,235	70,235	70,235	
2	Housing Allowance	15,056	(15,056)		Based on (negotiated) percentage of guidelines salary. (30% in this example)
3	FICAReimb (SECA)	4,991	(4,991)		Recommended:7.65% of Line 10
4	Initial Base Salary		50,188		Subtract Lines 2 & 3 from Line 12
	Negotiated Base Cash Salary Calculations				
5	Initial Base Salary	50,188	50,188		Copied from Line 4
6	Merit Increase	0	0		
7	Local Cost of Living Adj	0	0		
8	Additional Negotiated Salary	0	0		
9	Negotiated Base Salary	50188	50188		Sum: Lines 5 to 8
	Final Salary Calculations				
10	Negotiated Base Salary	50188			
11	Housing Allowance	15,056			(copied from Line 2)
12	Salary plus Housing Allowance		65244		Sum: of Lines 10 and 11
13	FICAReimb (SECA)	4,991	4,991		(copied from Line 3)
14	Cash Compensation (= Annual Cash Salary)		70235		Sum: Lines 12 and 13
15	Defined Compensation (for Portico)		70235		Sum: Lines 12 and 13
16	IRS Taxable Compensation	55179			Sum: Lines 10 and 13
	Benefits				
19	Health & Pension	30,470			Recommended:Portico Gold, 10% Retirement using Line 15
20	Continuing Education	2,000		1,200	
21	Professional Exp	1,600		1,600	
22	Automobile Exp	3,000		3,000	
23	Total Benefits		37,070		
24	Total Compensation		107305		Sum: Lines 14 and 23

Notes:

SECA is based on Negotiated Base Salary (line 10) + Housing Allowance (Line 11)

Taxable Compensation: Negotiated Base Salary (Line 10) + SECA (Line 13)

Defined Compensation (Portico uses this figure to calculate Health and Retirement benefits:

Negotiated Base Salary (Line 10) + Housing Allowance (Line 11) + SECA (Line 13)

OTHER CONSIDERATIONS

Our congregations come in many sizes, yet these guidelines use years of service as the prime factor of setting the salary of the pastor. This is so because different size congregations require different skill sets, though these skill sets overlap to a certain degree. A larger congregation or one that finds itself financially well blessed might well afford to pay its pastors a higher salary than proposed in this document and can add an additional amount to line 5 in Table 3. Such a congregation is urged to prayerfully do exactly that.

When a vacancy occurs in a staff ministry the remaining rostered leaders are naturally asked to shoulder extra duties and work extra hours to sustain the ministry of the congregation. At such time a bonus for extra work is appropriate and needs to be added to the remaining rostered leaders' salaries for the duration of the vacancy.

Staff ministries require further consideration by the congregation. Invariably, one pastor is designated as the "lead pastor." The congregation should strongly consider paying the lead pastor at a rate equal or higher than the associate(s). For example: A newly called lead pastor with less experience may share ministry with a more experienced associate pastor.

The Southern Ohio Synod territory is economically highly diverse. In 2020 the Bureau of Labor Statistics reported that the average weekly wage in the synod's territory ranged from \$607 at the low end to \$1,307 at the high end. The guidelines here offered are aimed at the average Lutheran pastor in Ohio. Both pastor and congregation need to look seriously and with prayer at the local realities to determine whether the call to and of the congregation is affordable or feasible.

SUPPORTING ROSTERED MINISTERS HEALTH AND WELLBEING

The church recognizes that its Rostered Ministers are gifts from God and, like all such gifts, require careful stewardship. Such care is the responsibility of every expression of the church. This section discusses the ways in which the congregation cares for its Rostered Ministers, and promotes the careful stewardship of their energies and gifts. Such careful stewardship is intentional care not only of the rostered minister, but also of the congregation and the larger church. People grow best in their discipleship in healthy congregations, and are best served by healthy leaders.

HEALTHY LEADERS: Resilient Leaders Shape Healthy Faith Communities

Healthy, resilient leaders shape healthy, resilient faith communities. Congregation members and organizations are called upon to provide their leaders with sustainable livelihoods as well as time to tend their well-being.

- The ELCA has long advocated for a careful stewardship of our Rostered Ministers' health and wholeness. As stated on the ELCA website regarding health and wellness: "Physical and mental health is an essential component of a Christian vocation and is God's intention for every human being. It is vital to our well-being and helps strengthen relationships and enhance our Christian service in our communities and world. Promoting good health is our shared endeavor with God, just as caring for our neighbor's health is an expression of Christian love and service."
- Many Rostered Ministers suffer from stress, overweight, high blood pressure and/or high cholesterol, much of which stems from their vocational responsibilities. These unhealthy conditions not only reduce their effectiveness and quality of life, but also contribute directly to the rising cost of the congregation's cost for healthcare benefits.
- To ensure healthy ministers and to help control rising insurance costs, Rostered Ministers are encouraged to participate in Portico's annual wellness program.
- Rostered Ministers and congregations are encouraged to work together to identify methods of safeguarding and improving the physical, emotional, social, intellectual, vocational, and spiritual health and well-being of their Rostered Ministers.
- Such a discussion should define specific and mutually beneficial practices that respect a rostered minister's personal time, establish reasonable work schedules, and encourage a healthy lifestyle.
- Additionally, congregations are encouraged to promote self-care to ensure healthy
- congregations and healthy leaders.

WORK WEEK

It often seems that the work of ministry is “never done” and that there are never enough hours in the week. However, Rostered Ministers, like anyone else, need time off from work to replenish and re-energize.

- Rostered Ministers should have two full days off per week. These days off should be granted and encouraged to be free from ministry-related responsibilities.
- For the well-being of the rostered minister and health of the congregation, Rostered Ministers should not schedule work that exceed 50 hours in a single work week.
- The rostered minister’s schedule (days/hours) may be negotiated as necessary.

HOLIDAYS

The responsibilities of Rostered Ministers often means that they are unable to take advantage of the three-day weekends and other holidays, such as Christmas and Easter, that most other people are able to observe.

- It is recommended, therefore, that the nine to eleven holidays observed by the general public, plus three floating personal days, should be designated as observed holidays by the congregation.
- Considerations should then be given, and Rostered Ministers should be encouraged, to take these days off at another time during the week whenever they cannot be observed because of pastoral responsibilities.

VACATION

- A minimum of four weeks of paid Vacation (including four Sundays) per year is recommended.
- Additional vacation time may be considered and negotiated between the rostered minister and their congregation.

CONTINUING EDUCATION, PERSONAL LEAVE FOR FAITH, AND SABBATICAL LEAVE

Rostered Ministers shall engage in Continuing Education each year. This time is for both professional and personal faith formation and development for more effective ministry.

- The ELCA recommends 50 contact hours each year for Continuing Education.
- This time is in addition to any other vacation time and should include two-weeks per year, including two Sundays.

Other time for Personal Leave for Faith or Sabbatical Leave may be offered by the Congregation for all Rostered Ministers.

- For Rostered Ministers serving in the Southern Ohio Synod please see the Personal Leave

for Faith for guidance in planning for this special time away for faith renewal.

- Personal Leave for Faith for faith renewal is designed to offer means for planning for time away for faith renewal in congregations that do not have Sabbatical leave policies or for whom extended leave may not be feasible.
- Personal Leave for Faith is as a means for faith renewal and does not override any Sabbatical leave policies a congregation may already have in place.
- Some congregations offer guidelines for Sabbatical Leave for Rostered Ministers. This time away is to be negotiated and planned in these congregations between the Councils and the Rostered Ministers.

HEALTH AND FAMILY LEAVE

Rostered Ministers shall be provided with six work-weeks (additional time may be negotiated) of paid leave, per year, with full salary and benefits for any of the following reasons:

- For the birth of a child, and to care for the newborn child,
- For the adoption of a child, and to care for the newly adopted child,
- For the care of an immediate family member with a serious health condition, and
- For a personal serious health condition in which the rostered minister is unable to work,
- Bereavement Leave to grieve and heal from the loss of a family member. *
*Rostered Ministers self-care is important to maintaining personal and professional health, therefore, it is recommended that Rostered Ministers take one week to ten days, per incident.

CHURCHWIDE AND OTHER COMMITMENTS

It is important to remember that Rostered Ministers are called by and to the whole church for service in both the church and in the world; this is the connectional nature of our church, serving together.

- Rostered Ministers may be called to serve in ways that take them beyond the congregation.
- Examples may include church-related activities such as serving as a Bible study leader or chaplain at a church camp, or on a synodical or ELCA committee or task force.
- In any case, this “extended ministry” should be carefully and prayerfully considered with the congregation council so that these duties do not disrupt the care for the congregation.
- This time should be regarded as an extension of the congregation's ministry and should not be considered as vacation time.
- Additional responsibilities outside the congregation may include, National Guard/ Reserve duty, or a teaching assignment at a college or seminary, are not seen as an

extension of the congregational ministry, but a personal responsibility of the rostered minister.

- These responsibilities are often not negotiable in time and scope. The rostered minister and the ministry setting will need to address these in a case-by-case basis to ensure that leadership and pastoral care coverage is available during these times.

APPENDIX A.
Detailed Computations

Year	Base	Housing Allowance	SECA	Defined Comp	Cash Comp
0	43,828	13,148	4,358	61,334	61,334
1	44,357	13,307	4,411	62,075	62,075
2	44,887	13,466	4,464	62,817	62,817
3	45,418	13,625	4,516	63,559	63,559
4	45,948	13,784	4,569	64,301	64,301
5	46,477	13,943	4,622	65,042	65,042
6	47,008	14,102	4,674	65,784	65,784
7	47,538	14,261	4,727	66,526	66,526
8	48,068	14,420	4,780	67,268	67,268
9	48,597	14,579	4,832	68,008	68,008
10	49,128	14,738	4,885	68,751	68,751
11	49,658	14,897	4,938	69,493	69,493
12	50,188	15,056	4,991	70,235	70,235
13	50,718	15,215	5,043	70,976	70,976
14	51,248	15,374	5,096	71,718	71,718
15	51,778	15,533	5,149	72,460	72,460
16	52,309	15,692	5,202	73,203	73,203
17	52,838	15,851	5,254	73,943	73,943
18	53,368	16,010	5,307	74,685	74,685
19	53,899	16,169	5,360	75,428	75,428
20	54,323	16,296	5,402	76,021	76,021
21	54,746	16,423	5,444	76,613	76,613
22	55,170	16,551	5,486	77,207	77,207
23	55,595	16,678	5,528	77,801	77,801
24	56,019	16,805	5,571	78,395	78,395
25	56,443	16,932	5,613	78,988	78,988
26	56,761	17,028	5,644	79,433	79,433
27	57,079	17,123	5,676	79,878	79,878
28	57,397	17,219	5,708	80,324	80,324
29	57,715	17,314	5,739	80,768	80,768
30	58,033	17,409	5,771	81,213	81,213
31	58,351	17,505	5,802	81,658	81,658
32	58,670	17,601	5,834	82,105	82,105
33	58,987	17,696	5,866	82,549	82,549
34	59,305	17,791	5,897	82,993	82,993
35	59,624	17,887	5,929	83,440	83,440
36	59,941	17,982	5,961	83,884	83,884
37	60,259	18,077	5,992	84,328	84,328
38	60,577	18,173	6,024	84,774	84,774
39	60,895	18,268	6,055	85,218	85,218
40	61,214	18,364	6,087	85,665	85,665

When the Taskforce on Compensation calculates the salaries for Word and Sacrament Ministers

the table above is used. To equalize the salary of ministers receiving Housing Allowance and those in parsonages a base figure is drawn up, it is then increased by 30% which represents Housing Allowance. Please, note that the 30% is a typical estimate and should never be interpreted as a binding figure. Pastor and congregation, with the aid of the pastor's tax professional, should develop a figure that represents a realistic amount for the Housing Allowance at the actual location of service.

A SECA allowance is added and the final Defined compensation is arrived at.

For those who are curious, in the case where a congregation owns a parsonage and the pastor and congregation agree that it will be occupied by the pastor, the Housing Allowance in the table above would be eliminated and replaced with a Housing Equity Allowance of 3% of the Cash Compensation per year.

~ COMPENSATION GUIDELINES ~
Ministers of Word and Sacrament (Pastors),
Parsonage provided

A. SALARY

Table 1 Shows the *Salary* figures for Word and Sacrament ministers.

Year	Defined Comp	Cash Comp	Housing Equity
0	61,334	48,186	1,840
1	62,075	48,768	1,862
2	62,817	49,352	1,884
3	63,559	49,934	1,906
4	64,301	50,517	1,929
5	65,042	51,100	1,951
6	65,784	51,682	1,973
7	66,526	52,265	1,995
8	67,268	52,849	2,018
9	68,008	53,431	2,040
10	68,751	54,013	2,062
11	69,493	54,597	2,084
12	70,235	55,180	2,107
13	70,976	55,761	2,129
14	71,718	56,345	2,151
15	72,460	56,928	2,173
16	73,203	57,511	2,196
17	73,943	58,093	2,218
18	74,685	58,676	2,240
19	75,428	59,259	2,262
20	76,021	59,725	2,280
21	76,613	60,191	2,298
22	77,207	60,657	2,316
23	77,801	61,124	2,334
24	78,395	61,590	2,351
25	78,988	62,056	2,369
26	79,433	62,406	2,382
27	79,878	62,755	2,396
28	80,324	63,105	2,409
29	80,768	63,455	2,423
30	81,213	63,804	2,436
31	81,658	64,155	2,449
32	82,105	64,504	2,463
33	82,549	64,853	2,476
34	82,993	65,203	2,489
35	83,440	65,553	2,503
36	83,884	65,903	2,516
37	84,328	66,252	2,529
38	84,774	66,601	2,543
39	85,218	66,952	2,556
40	85,665	67,301	2,569

Notes about this table: The column “Defined Compensation” is a technical term used by Portico. It includes all compensation to the pastor and is used to calculate the cost of the pastor’s pension and health care plan. The Defined Compensation is the same for all pastors, parsonage or not.

APPENDIX A outlines how it is arrived at. **The column labeled “Cash compensation” is what the pastor will actually be paid.** As the congregation provides a parsonage however, the Cash Compensation is different from the Defined Compensation. It is reduced by the amount that would otherwise be a typical Housing Allowance for pastors where a parsonage is not available. A Self Employment Compensation Allowance is also added.

Why so complicated? The housing that is supplied by the congregation has a cash value to the pastor. The pastor’s Cash Salary is therefore reduced. It is reduced by an amount that represents the cost of housing the pastor and family. But, for purposes of calculating pension and health insurance, a common figure, the Defined Compensation, is used. This figure is the same for pastors with or without a parsonage. This rather complicated accounting maneuver is necessary to make sure that a pastor who has spent many years in a parsonage will have sufficient pension funds to retire on.

HOUSING EQUITY ALLOWANCE

When a pastor lives in a parsonage some benefits of homeownership go unrealized. One benefit of home ownership is increased equity in the house owned. To adjust for this, since the pastor might one day need to purchase a house upon retirement or departure to another call, is to establish an Equity Allowance.

The amount of this Equity Allowance is 3% of the Defined Compensation per year.

The congregation needs to establish an account into which the 3% allowance is deposited in regular intervals. When the pastor departs from the congregation the pastor has the rights to these funds.

SELF EMPLOYMENT COMPENSATION ALLOWANCE (SECA)

Congregations should provide a minimum allowance that corresponds to the employer portion of social security taxes (7.65% of column 1 plus column 2 in APPENDIX A for 2020).

Congregations may further choose to provide for some or all of the remaining social security taxes (7.65% for 2020). The IRS considers any SECA as salary and should be reported as such by the pastor.

AUTOMOBILE EXPENSES

When a pastor is required to use her/his automobile in carrying out his/her ministry and responsibilities, the use of the automobile should be considered a business expense of the congregation. The congregation may negotiate with the pastor to:

1. Lease or purchase an automobile for use by the pastor and pay all related expenses; or

2. Pay a cents-per-mile reimbursement for actual business miles driven at the current IRS rate when the pastor uses his or her automobile (Check the IRS website at www.irs.gov for the latest mileage reimbursement rate.); or
3. Pay the pastor an equal monthly allowance sufficient which is reported to the IRS as taxable income

It is recommended that the congregation budget \$3,000/ year as Automotive Expenses, depending on local conditions.

PROFESSIONAL EXPENSES

Professional expenses include books, professional journals, magazines, vestments and other costs that are necessary for the pastor to carry on an effective ministry in the congregation. The congregation may negotiate with the pastor to either:

1. Pay all professional expenses as they occur with no maximum; or
2. Pay all professional expenses as they occur up to a maximum allowance; or
3. Establish an expense allowance paid in equal monthly installments which must be reported as taxable income.

It is recommended that the congregation budget professional expenses in the amount:

\$400/ year — professional expenses

Congregations may want to consider increasing professional expense allowances at certain times, such as after a move or during periods of increased continuing education. It shall be understood that purchases are the property of the pastor.

CELL PHONE ALLOWANCE

It is common today that the pastor is reachable by cell phone and that, in fact, much of the phone communication between pastor and the congregation will take place via cell service. As a result, the congregation needs to compensate the pastor for the use of their cell phone plan.

It is necessary that the congregation budget communication expenses in the amount:

\$1200/ year — single line cost of cell service. (\$100 per month)

CONTINUING EDUCATION ALLOWANCE

Continuing education is an investment in the ministry of our pastors. It is important for pastors to improve or acquire skills, and experience personal and professional growth for a more effective ministry. The ELCA recommends that pastors have a minimum of 50 contact hours of continuing education per year. In addition to vacation, therefore, congregations are encouraged to make

available at least two weeks per year (including two Sundays) for pastors to engage in continuing education.

It is recommended that the congregation budget a minimum of \$1,200 per year to assist the pastor in meeting the costs of tuition, books, supplies, travel and living expenses while on educational leave, as well as continue the pastor's regular compensation.

Continuing education time and allocated funds accrue to an individual pastor in relation to a call in a particular congregation. When a pastor leaves that specific call, accrued continuing education time and funds are forfeited. Additionally, continuing education time and funds may not be transferred to a pastor who replaces a pastor in a place where such time has accrued.

PENSION, HEALTH, SURVIVOR AND DISABILITY BENEFITS

Congregations shall sponsor the pastor in the Pension and Other Benefits Program of the ELCA, Portico Benefit Services, which provides retirement, disability, survivor, and medical-dental coverage. Sponsorship will include medical-coverage for the pastor's spouse and children unless they have other employer-provided group medical insurance coverage and the pastor consents to waiving medical-dental coverage for them under the ELCA program.

Portico currently offers a range of plans to best match the pastor's healthcare needs. Some plans offer a healthcare spending account that allows both the pastor and the congregation to set aside money the pastor can spend on any medical expenses. Whichever plan the pastor believes is best fit to the pastor's family, **the congregation should budget for Portico's GOLD level coverage, regardless of which plan the pastor chooses.**

As pastors and their covered spouses age they will eventually enter Medicare. Before this happens, the congregation is strongly urged to contact Portico Benefit Services and negotiate a plan for both pastor and family to be properly covered, including Medicare gap coverage.

Portico Benefit Services adjusts contribution rates annually based on current economic and regional realities. The board sends a letter to each congregation in mid-August that delineates the figures for the next year. The most current contribution rates may be also acquired by visiting the Board of Pensions web site and following the instructions for its easy-to-use contribution rate calculator at <http://www.porticobenefits.org>. Portico Benefit Services is happy to answer questions about their benefits programs. Call them at their Service Center at 1-800-352-2876 or 1-612-333-7651.

AN EXAMPLE

As an example let us consider a congregation which is calculating the salary and cost of the pastor’s ministry who is 40 years old and a 12 year veteran. Using the figures in Table 1., they would arrive with the following.

	Negotiated Comp	Guideline
Salary & Housing		
Salary	50,189	
FICAREimb	4,991	
Total	55,180	55,180
Utilities Allowance		
Furnishings Allowance		
Total Cash Compensation	55,180	
Benefits		
Housing Equity	2,107	2,107
Health & Pension	30,470	
Continuing Ed	2,000	1,200
Professional Exp	1,600	1,600
Automobile Exp	3,000	
Total	39,177	
Total Compensation	94,357	

TABLE 2: A SIMPLE SALARY STATEMENT

In this example, a SECA of \$4,991 has been designated and the amount actually paid to the pastor is \$54,418, as seen in Table 1.

The congregation will add \$2,107 to a savings account as Equity Allowance. The congregation budgeted \$2,000 to invest in its pastor’s continuing education. They did chose to use the recommended amounts for professional expenses and cellphone usage as well as Automobile Allowance.

In this example, the pastor has a family so the congregation has contacted Portico and has been quoted a cost of medical, pension, and survivor benefits of \$30,470. The total for the pastoral ministry budget line in this congregation would then be: \$94,357.

DETAILED CALCULATIONS

Though the above example is sufficient for understanding the salary of the pastor further detail is needed for the **congregation's treasurer**. Here the salary is broken down further so the proper filings with the internal Revenue Service can be made and so that the proper contributions to Portico can be calculated. Note: Please, consult **APPENDIX A.!** It gives further insight to how these figures were arrived at.

TABLE 3: DETAILED SAMPLE CALCULATIONS

Ln	Item	Calculations	Negotiated Comp	Guideline	Comment
Preliminary Calculations					
1	Guideline Total Salary	55,180	55,180	55,180	
2	Housing Allowance			15,058	30% of line 5 but not payable to pastor
3	FICAReimb (SECA)	4,991	(4,991)		Recommended:7.65% of Line 10
4	Initial Base Salary		50,189		Subtract Lines 3 from Line 1
Negotiated Base Cash Salary Calculations					
5	Initial Base Salary	50,189			Guideline Base
6	Merit Increase				Merit Increase
7	Local Cost of Living Adj				Local Cost of Living Adj
8	Additional Negotiated Salary				Additional Negotiated Salary
9	Negotiated Base Salary	50,189			Total Salary (sum lines 5-8)
Final Salary Calculations					
11	Housing Allowance			15,058	Not paid to Pastor
12	Utilities Allowance				If paid directly to Pastor
13	Furnishings Allowance				If paid directly to Pastor
14	Housing Equity Allowance				If paid directly to Pastor
15	Total Housing	0			(sum line 12 - line 14
16	Salary plus Housing Allowances	50,189			Salary plus Housing Allowances
17	FICAReimb (SECA)	4,991			FICAReimb (SECA)
18	Cash Compensation paid to Pastor	55,180	55,180		Line 16 + line 17
19	Defined Compensation	70,238	70,238		Line 18 + line 11
20	IRS Taxable Compensation	55,180			Line 9 +line 17
Benefits					
21	Health & Pension	30,470			Recommended:Portico Gold 10% Retirement using Line 19
23	Housing Equity Allowance	2,107	2,107		Housing Equity Allowance if deferred to account
24	Continuing Education	2,000	1,200		Continuing Education
25	Professional Exp/ Cell phone	1,600	1,600		Professional Exp/ Cell phone
26	Automobile Allowance	3,000	3,000		
27	Total Benefits	39,177			
28	Total Compensation	94,357			line 27 + line 18

Notes:

SECA is based on Negotiated Base Salary (line 5) + Housing Allowance (Line 15)

Taxable Compensation: Negotiated Base Salary (Line 5 + SECA (Line 17)

Defined Compensation (Portico uses this figure to calculate Health and Retirement benefits:
Negotiated Base Salary (Line 5) + Housing Allowances (Line 15) + SECA (Line 17) + Housing Allowance (line 11)

A few comments on this example. Yes, a Housing Allowance has been calculated and has been included in the calculations. But, as noted in the table, it is not paid to the pastor. It is used as the value of housing that is supplied by the parsonage. Why is this? When the Recommended Compensation Guidelines are assembled, we begin with a Baseline Salary. We add to that Baseline an amount of 30% of the baseline which is then considered Housing Allowance. SECA Allowance is calculated based on the sum of those figures. When the SECA Allowance is added to the total we arrive at the Defined Compensation that will be used for Pension and Health Benefit calculations. If two congregations, one with a parsonage and one without, were to both follow these guidelines, they would arrive at identical Defined Compensations which is the goal of these guidelines. However, as the example above shows, your congregation, with a parsonage available, would actually pay the pastor a cash salary that has been reduced by the amount of the Housing Allowance. As housing is tax deductible for Ordained Ministers, the Taxable Compensation is also the Defined Compensation minus the Housing Allowance. This taxable income is also identical from congregation that follows guidelines to another, parsonage or not.

OTHER CONSIDERATIONS

Our congregations come in many sizes, yet these guidelines use years of service as the prime factor of setting the salary of the pastor. This is so because different size congregations require different skill sets, though these skill sets overlap to a certain degree. A larger congregation or one that finds itself financially well blessed might well afford to pay its pastors a higher salary than proposed in this document and can add an additional amount to line 5 in Table 3. Such a congregation is invited to prayerfully do exactly that.

When a vacancy occurs in a staff ministry the remaining rostered leaders are naturally asked to shoulder extra duties and work extra hours to sustain the ministry of the congregation. At such time a bonus for extra work is appropriate and needs to be added to the remaining rostered leaders' salaries for the duration of the vacancy.

Staff ministries require further consideration by the congregation. Invariably one pastor is designated as the "lead pastor." The congregation should strongly consider paying the lead pastor at a rate equal or higher than the associate(s). For example: A newly called lead pastor with less experience may share ministry with a more experienced associate pastor.

The Southern Ohio Synod territory is economically highly diverse. In 2018 the Bureau of Labor Statistics reported that the average weekly wage in the synod's territory ranged from \$576 at the low end to \$1,205 at the high end. The guidelines here offered are aimed at the average Lutheran pastor in Ohio. Both pastor and congregation need to look seriously and with prayer at the local realities to determine whether the call to and of the congregation is affordable or feasible.

SUPPORTING ROSTERED MINISTERS HEALTH AND WELLBEING

The church recognizes that its Rostered Ministers are gifts from God and, like all such gifts, require careful stewardship. Such care is the responsibility of every expression of the church. This section discusses the ways in which the congregation cares for its Rostered Ministers, and promotes the careful stewardship of their energies and gifts. Such careful stewardship is intentional care not only of the rostered minister, but also of the congregation and the larger church. People grow best in their discipleship in healthy congregations, and are best served by healthy leaders.

HEALTHY LEADERS: Resilient Leaders Shape Healthy Faith Communities

Healthy, resilient leaders shape healthy, resilient faith communities. Congregation members and organizations are called upon to provide their leaders with sustainable livelihoods as well as time to tend their well-being.

- The ELCA has long advocated for a careful stewardship of our Rostered Ministers' health and wholeness. As stated on the ELCA website regarding health and wellness: "Physical and mental health is an essential component of a Christian vocation and is God's intention for every human being. It is vital to our well-being and helps strengthen relationships and enhance our Christian service in our communities and world. Promoting good health is our shared endeavor with God, just as caring for our neighbor's health is an expression of Christian love and service."
- Many Rostered Ministers suffer from stress, overweight, high blood pressure and/or high cholesterol, much of which stems from their vocational responsibilities. These unhealthy conditions not only reduce their effectiveness and quality of life, but also contribute directly to the rising cost of the congregation's cost for healthcare benefits.
- To ensure healthy ministers and to help control rising insurance costs, Rostered Ministers are encouraged to participate in Portico's annual wellness program.
- Rostered Ministers and congregations are encouraged to work together to identify methods of safeguarding and improving the physical, emotional, social, intellectual, vocational, and spiritual health and well-being of their Rostered Ministers.
- Such a discussion should define specific and mutually beneficial practices that respect a rostered minister's personal time, establish reasonable work schedules, and encourage a healthy lifestyle.
- Additionally, congregations are encouraged to promote self-care to ensure healthy congregations and healthy leaders.

WORK WEEK

It often seems that the work of ministry is “never done” and that there are never enough hours in the week. However, Rostered Ministers, like anyone else, need time off from work to replenish and re-energize.

- Rostered Ministers should have two full days off per week. These days off should be granted and encouraged to be free from ministry-related responsibilities.
- For the well-being of the rostered minister and health of the congregation, Rostered Ministers should not schedule work that exceed 50 hours in a single work week.
- The rostered minister’s schedule (days/hours) may be negotiated as necessary.

HOLIDAYS

The responsibilities of Rostered Ministers often means that they are unable to take advantage of the three-day weekends and other holidays, such as Christmas and Easter, that most other people are able to observe.

- It is recommended, therefore, that the nine to eleven holidays observed by the general public, plus three floating personal days, should be designated as observed holidays by the congregation.
- Considerations should then be given, and Rostered Ministers should be encouraged, to take these days off at another time during the week whenever they cannot be observed because of pastoral responsibilities.

VACATION

- A minimum of four weeks of paid Vacation (including four Sundays) per year is recommended.
- Additional vacation time may be considered and negotiated between the rostered minister and their congregation.

CONTINUING EDUCATION, PERSONAL LEAVE FOR FAITH, AND SABBATICAL LEAVE

Rostered Ministers shall engage in Continuing Education each year. This time is for both professional and personal faith formation and development for more effective ministry.

- The ELCA recommends 50 contact hours each year for Continuing Education.
- This time is in addition to any other vacation time and should include two-weeks per year, including two Sundays.

Other time for Personal Leave for Faith or Sabbatical Leave may be offered by the Congregation for all Rostered Ministers.

- For Rostered Ministers serving in the Southern Ohio Synod please see the Personal Leave

for Faith for guidance in planning for this special time away for faith renewal.

- Personal Leave for Faith for faith renewal is designed to offer means for planning for time away for faith renewal in congregations that do not have Sabbatical leave policies or for whom extended leave may not be feasible.
- Personal Leave for Faith is as a means for faith renewal and does not override any Sabbatical leave policies a congregation may already have in place.
- Some congregations offer guidelines for Sabbatical Leave for Rostered Ministers. This time away is to be negotiated and planned in these congregations between the Councils and the Rostered Ministers.

HEALTH AND FAMILY LEAVE

Rostered Ministers shall be provided with six work-weeks (additional time may be negotiated) of paid leave, per year, with full salary and benefits for any of the following reasons:

- For the birth of a child, and to care for the newborn child,
- For the adoption of a child, and to care for the newly adopted child,
- For the care of an immediate family member with a serious health condition, and
- For a personal serious health condition in which the rostered minister is unable to work,
- Bereavement Leave to grieve and heal from the loss of a family member. *
*Rostered Ministers self-care is important to maintaining personal and professional health, therefore, it is recommended that Rostered Ministers take one week to ten days, per incident.

CHURCHWIDE AND OTHER COMMITMENTS

It is important to remember that Rostered Ministers are called by and to the whole church for service in both the church and in the world; this is the connectional nature of our church, serving together.

- Rostered Ministers may be called to serve in ways that take them beyond the congregation.
- Examples may include church-related activities such as serving as a Bible study leader or chaplain at a church camp, or on a synodical or ELCA committee or task force.
- In any case, this “extended ministry” should be carefully and prayerfully considered with the congregation council so that these duties do not disrupt the care for the congregation.
- This time should be regarded as an extension of the congregation's ministry and should not be considered as vacation time.
- Additional responsibilities outside the congregation may include, National Guard/ Reserve duty, or a teaching assignment at a college or seminary, are not seen as an

extension of the congregational ministry, but a personal responsibility of the rostered minister.

- These responsibilities are often not negotiable in time and scope. The rostered minister

Year	Base	Housing Allowance	SECA	Defined Comp	Cash Comp	Housing Equity
0	43,828	13,148	4,358	61,334	48,186	1,840
1	44,357	13,307	4,411	62,075	48,768	1,862
2	44,887	13,466	4,464	62,817	49,351	1,884
3	45,418	13,625	4,516	63,559	49,934	1,906
4	45,948	13,784	4,569	64,301	50,517	1,929
5	46,477	13,943	4,622	65,042	51,099	1,951
6	47,008	14,102	4,674	65,784	51,682	1,973
7	47,538	14,261	4,727	66,526	52,265	1,995
8	48,068	14,420	4,780	67,268	52,848	2,018
9	48,597	14,579	4,832	68,008	53,429	2,040
10	49,128	14,738	4,885	68,751	54,013	2,062
11	49,658	14,897	4,938	69,493	54,596	2,084
12	50,188	15,056	4,991	70,235	55,179	2,107
13	50,718	15,215	5,043	70,976	55,761	2,129
14	51,248	15,374	5,096	71,718	56,344	2,151
15	51,778	15,533	5,149	72,460	56,927	2,173
16	52,309	15,692	5,202	73,203	57,511	2,196
17	52,838	15,851	5,254	73,943	58,092	2,218
18	53,368	16,010	5,307	74,685	58,675	2,240
19	53,899	16,169	5,360	75,428	59,259	2,262
20	54,323	16,296	5,402	76,021	59,725	2,280
21	54,746	16,423	5,444	76,613	60,190	2,298
22	55,170	16,551	5,486	77,207	60,656	2,316
23	55,595	16,678	5,528	77,801	61,123	2,334
24	56,019	16,805	5,571	78,395	61,590	2,351
25	56,443	16,932	5,613	78,988	62,056	2,369
26	56,761	17,028	5,644	79,433	62,405	2,382
27	57,079	17,123	5,676	79,878	62,755	2,396
28	57,397	17,219	5,708	80,324	63,105	2,409
29	57,715	17,314	5,739	80,768	63,454	2,423
30	58,033	17,409	5,771	81,213	63,804	2,436
31	58,351	17,505	5,802	81,658	64,153	2,449
32	58,670	17,601	5,834	82,105	64,504	2,463
33	58,987	17,696	5,866	82,549	64,853	2,476
34	59,305	17,791	5,897	82,993	65,202	2,489
35	59,624	17,887	5,929	83,440	65,553	2,503
36	59,941	17,982	5,961	83,884	65,902	2,516
37	60,259	18,077	5,992	84,328	66,251	2,529
38	60,577	18,173	6,024	84,774	66,601	2,543
39	60,895	18,268	6,055	85,218	66,950	2,556
40	61,214	18,364	6,087	85,665	67,301	2,569

and the ministry setting will need to address these in a case-by-case basis to ensure that

leadership and pastoral care coverage is available during these times.

APPENDIX A.

Detailed Computations

When the Taskforce on Compensation calculates the salaries for Word and Sacrament Ministers the table above is used. To equalize the salary of ministers receiving Housing Allowance and those in parsonages a base figure is drawn up, it is then increased by 30% which represents Housing Allowance. Please, note that the 30% is a typical estimate and should never be interpreted as a binding figure. Pastor and congregation, with the aid of the pastor's tax professional, should develop a figure that represents a realistic amount for the Housing Allowance at the actual location of service.

A SECA allowance is calculated from Base plus Housing and added to arrive at the final Defined Compensation.

When a congregation owns a parsonage and the pastor and congregation agree that it will be occupied by the pastor, the Housing Allowance in the table above would be eliminated and replaced with a Housing Equity Allowance of 3% of the Cash Compensation per year.

Southern Ohio Synod Pulpit Supply Rates

One Service	\$175 plus mileage*
Two Service	\$200 plus mileage*
Three Services	\$225 plus mileage*

\$90 plus mileage for same weekend evening services.

Wednesday services are considered a separate a service to be compensated at the rate above.

Additional prearranged pastoral acts, for example Education events: \$50

Cancellation: When a congregation decides to cancel a previously requested service less than 72 hours before the service was to begin, the congregation is asked to reimburse the supply pastor at 50% of the expected pay above without mileage.

*Mileage rate is the current IRS mileage reimbursement rate.

Mission and Ministry Plan

**Southern Ohio Synod of the ELCA
Mission & Ministry Plan**

INCOME	2020-2021 REVISED	2020-2021 ACTUAL	2021-2022 REVISED	2022-2023 PROPOSED	2023-2024 PROPOSED
GENERAL FUND INCOME					
1 Mission Support	1,740,000	1,571,674	1,640,000	1,788,800	1,828,800
2 Interest Income	6,000	12,393	6,000	12,000	12,000
3 ELCA Shared Staff Support	10,000	10,000	10,000	10,000	10,000
4 Oklahoma Farmland	1,000	8,430	1,000	1,000	1,000
5 Gifts Designated for SOS	20,000	19,891	20,000	20,000	20,000
6 Miscellaneous Income	13,800	19,133	13,800	13,800	13,800
TOTAL GENERAL FUND INCOME	1,790,800	1,641,521	1,690,800	1,845,600	1,885,600

Southern Ohio Synod of the ELCA
Mission & Ministry Plan
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EXPENSES	2020-2021 REVISED	2020-2021 ACTUAL	2021-2022 REVISED	2022-2023 PROPOSED	2023-2024 PROPOSED
MISSION & MINISTRY					
7 ELCA Mission Support	696,000	628,670	656,000	715,520	731,520
	0.40	0.40	0.40	0.40	0.40
Outreach Ministries & Support					
8 Congregational Redevelopment	20,000	15,000	15,000	15,000	15,000
Total Outreach Ministries & Support	<u>20,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Affiliates & Partnership					
9 Capital University	600	600	1,000	1,000	1,000
10 Wittenberg University	600	600	1,000	1,000	1,000
11 Trinity Lutheran Seminary	15,200	15,200	16,000	16,000	16,000
12 Region VI	9,000	5,075	9,000	9,000	9,000
13 Planned Giving	10,000	5,000	7,500	10,000	10,000
14 Lutheran Disaster Response Ohio	1,000	1,000	2,000	2,000	2,000
Total Affiliates & Partnership	<u>36,400</u>	<u>27,475</u>	<u>36,500</u>	<u>39,000</u>	<u>39,000</u>
Ecumenical					
15 Ohio Council of Churches	1,000	1,000	500	500	500
16 Ecumenical Participation	500	26	500	500	500
Total Ecumenical	<u>1,500</u>	<u>1,026</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
TOTAL MISSION & MINISTRY	<u>753,900</u>	<u>672,171</u>	<u>708,500</u>	<u>770,520</u>	<u>786,520</u>

Southern Ohio Synod of the ELCA
Mission & Ministry Plan

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EXPENSES	2020-2021 REVISED	2020-2021 ACTUAL	2021-2022 REVISED	2022-2023 PROPOSED	2023-2024 PROPOSED
FAITH FORMATION					
Youth & Family					
17 Youth & Family Program	10,000	852	5,000	8,000	8,000
18 LOMO - Amazing Grace Program	12,400	0	13,000	13,000	13,000
19 LOMO Direct Grant	20,200	20,200	20,500	20,500	20,500
Total Youth and Family	42,600	21,052	38,500	41,500	41,500
SOS - Campus Ministry					
20 Jacob's Porch, OSU	25,200	25,200	25,500	25,500	25,500
21 Ohio University	10,200	10,200	10,500	10,500	10,500
22 Miami University, Oxford	10,200	10,200	10,500	10,500	10,500
Total SOS - Campus Ministry	45,600	45,600	46,500	46,500	46,500
TOTAL FAITH FORMATION	88,200	66,652	85,000	88,000	88,000
LEADERSHIP					
Leadership Development & Support					
23 Candidacy	14,000	9,059	13,000	13,000	13,000
24 First Call Retreat	1,500	100	1,500	1,500	1,500
25 SOS Resource Team	2,000	2,000	2,000	2,000	2,000
Total Leadership Development & Support	15,500	9,159	16,500	16,500	16,500
Synod Leadership					
26 Synod Council	2,000	0	2,000	2,000	2,000
27 Synod Assembly	5,000	5,000	7,500	7,500	7,500
28 Committees & Task Forces	400	0	400	400	400
29 Bishop's Discernment Task Force	0	0	0	0	0
30 Meals & Hospitality (Leadership)	5,000	610	2,500	2,500	2,500
31 Bishop's Discretionary Fund	1,000	1,000	1,000	1,000	1,000
Total Synod Leadership	13,400	6,610	13,400	13,400	13,400
TOTAL LEADERSHIP	28,900	15,769	29,900	29,900	29,900

Southern Ohio Synod of the ELCA
Mission & Ministry Plan
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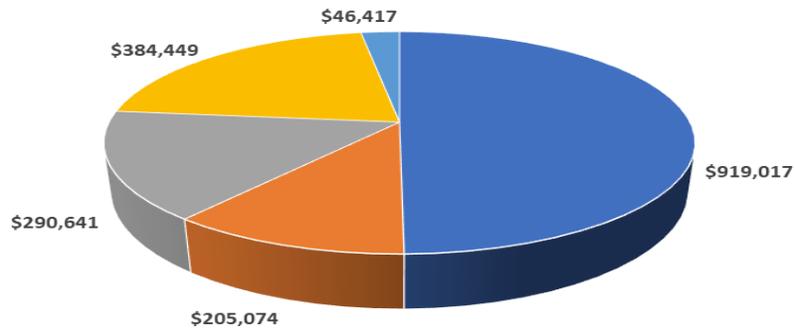
EXPENSES	2020-2021 REVISED	2020-2021 ACTUAL	2021-2022 REVISED	2022-2023 PROPOSED	2023-2024 PROPOSED
MISSION & MINISTRY COORDINATION					
Technology					
32 Technology Applications	7,000	10,684	10,000	10,000	10,000
33 Technology Services	10,000	9,012	9,000	9,000	9,000
34 Technology Improvements	2,000	2,000	0	2,000	2,000
Total Technology	19,000	21,696	19,000	21,000	21,000
Office Operations					
35 Bank Service Charges	5,000	7,935	6,000	6,000	6,000
36 Office Supplies	9,000	12,141	10,000	12,000	12,000
37 Postage	4,500	3,600	4,500	4,500	4,500
38 Telephone & Internet Access	13,500	12,190	11,500	12,200	12,200
39 Equipment Rental & Repair	17,000	8,009	9,000	9,000	9,000
40 Meals & Hospitality (Office)	3,000	1,928	1,500	3,000	3,000
41 Insurance	2,500	3,010	3,000	3,000	3,000
42 Legal Services	2,000	715	1,000	1,000	1,000
43 Accounting & Auditing Fees	48,000	42,534	46,000	48,000	48,000
Total Office Operations	104,500	92,062	92,500	98,700	98,700
Building Expenses					
44 Rent and Lease Operating Expenses*	60,000	79,100	88,900	91,300	93,700
45 Building/Leasehold Improvements	2,000	2,000	2,000	2,000	2,000
Total Building Expenses	62,000	81,100	90,900	93,300	95,700

Southern Ohio Synod of the ELCA
Mission & Ministry Plan
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EXPENSES	2020-2021 REVISED	2020-2021 ACTUAL	2021-2022 REVISED	2022-2023 PROPOSED	2023-2024 PROPOSED
Synod Staff					
46 Bishop & Assistant Salaries	278,000	302,664	278,000	286,330	294,920
47 Supplemental & Support Salaries	196,000	226,634	210,000	216,300	222,790
48 Portico Benefits	169,000	161,549	161,000	169,950	174,070
49 Payroll Taxes & Expenses	17,000	19,396	18,000	18,000	18,000
Total Synod Staff	660,000	710,243	667,000	690,580	709,780
Staff Expenses					
50 Automobile Expenses	18,300	8,152	10,000	13,000	13,000
51 Automobile Depreciation/Replacement	25,000	19,831	13,000	17,600	20,000
52 Continuing Education	5,000	5,000	5,000	5,000	5,000
53 Travel	25,000	3,191	13,500	17,000	17,000
54 Professional Expenses	1,000	126	1,000	1,000	1,000
Total Staff Expenses	74,300	36,300	42,500	53,600	56,000
TOTAL MISSION & MINISTRY COORDINATION	919,800	941,401	911,900	957,180	981,180
TOTAL EXPENSES	1,790,800	1,695,993	1,735,300	1,845,600	1,885,600
NET GENERAL FUND INCOME/(LOSS) BEFORE DEPRECIATION/UNBUDGETED	0	(54,472)	(44,500)	0	0

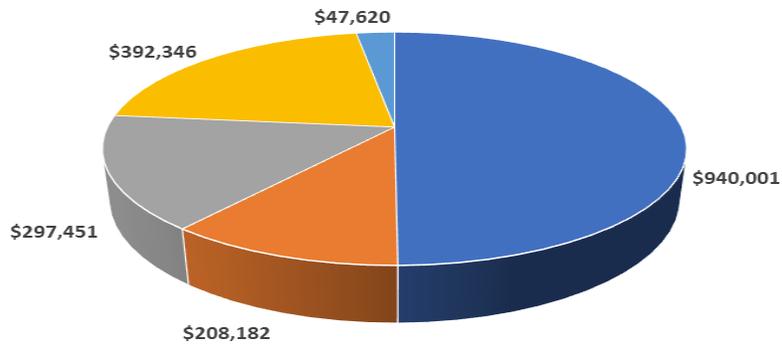
*Estimated net loss for 2021-2022 will be offset with funds from sale of office building

**2023 FUNCTIONAL MISSION & MINISTRY PLAN
TOTAL \$1,845,600**



- PROGRAMS - MISSION & MINISTRY
- FAITH FORMATION
- LEADERSHIP
- MANAGEMENT & GENERAL
- THRIVE! CAMPAIGN

**2024 FUNCTIONAL MISSION & MINISTRY PLAN
Total \$1,885,600**



- PROGRAMS - MISSION & MINISTRY
- FAITH FORMATION
- LEADERSHIP
- MANAGEMENT & GENERAL
- THRIVE! CAMPAIGN

Congregational Mission Support

SUMMARY OF CONGREGATIONAL MISSION SUPPORT

February 2020 through January 2021

CONGREGATION	CITY	CONG. ID	2020 MISSION SUPPORT	OTHER GIFTS RECEIVED BY SOS	TOTAL
Abiding Christ Lutheran Church	Fairborn	4755	11,000.00	2,899.39	13,899.39
Advent Lutheran Church	Upper Arlington	4538	22,000.02		22,000.02
African International Lutheran Mission	Columbus	30928	500.00		500.00
All Saints Lutheran Church	Cincinnati	4684			0.00
All Saints Lutheran Church	Worthington	4535	100,065.00	15,015.00	115,080.00
All Saints: Lutheran-Episcopal	Washington CH	4534	4,662.65		4,662.65
All Shepherds Lutheran Church	Lewis Center	30044	10,320.00	1,028.48	11,348.48
Arise in Christ Ev. Lutheran Church	Donnelsville	30992			0.00
Ascension Lutheran Church	Cincinnati	4687			0.00
Ascension Lutheran Church	Columbus	4513	3,850.00	100.00	3,950.00
Augsburg Lutheran Church	Cincinnati	13099	4,203.34	1,643.85	5,847.19
Bethel Lutheran Church	Grove City	13198	19,000.00	176.47	19,176.47
Bethel Lutheran Church	Springfield	4699	1,000.00		1,000.00
Bethel Lutheran Church	Russell	13059		660.00	660.00
Bethlehem Lutheran Church	Middletown	13253	1,800.00		1,800.00
Brandt Lutheran Church	Tipp City	4694	3,000.00		3,000.00
Calvary Lutheran Church	Chillicothe	4512	7,080.04	1,244.00	8,324.04
Calvary Orthodox Lutheran Church	Lancaster	30984			0.00
Christ Lutheran Church	Heath	4536	22,088.00		22,088.00
Christ Lutheran Church	Bexley	13127	17,093.64	947.10	18,040.74
Christ Lutheran Church	Dayton	13153	500.00		500.00
Christ Lutheran Church	Athens	4646	12,000.00		12,000.00
Christ Lutheran Church	Lancaster	4521	1,000.00		1,000.00
Christ the King Lutheran Church	West Chester	16192	2,442.00		2,442.00
Christ the King Lutheran Church	St. Clairsville	4667	3,744.00		3,744.00
Christ's Lutheran Church	Cambridge	4652	6,890.00	2,245.00	9,135.00
Clinton Heights Lutheran Church	Columbus	13128	15,000.00	75.00	15,075.00
Covenant Lutheran Church	St. Paris	7617	1,000.00	1,350.00	2,350.00
David Ev. Lutheran Church	Canal Winchester	13084	1,200.00		1,200.00
Drumms Lutheran Church	Thornville	13293			0.00
Emanuel Lutheran Church	Anna	13256	2,446.27	16.00	2,462.27
Emanuel Lutheran Church	Phillipsburg	13277	2,000.00		2,000.00
Emanuel Lutheran Church	Logan	13306	610.00		610.00
Emmanuel Lutheran Church	Germantown	4758	242.50	5,364.00	5,606.50
Emmanuel Lutheran Church	Coshocton	4653	3,310.00	22.00	3,332.00
Emmanuel Lutheran Church	Pleasantville	7618	300.00		300.00
Epiphany Lutheran Church	Pickerington	13278	18,655.40		18,655.40
Epiphany Lutheran Church	Centerville	13155	44,000.00	1,967.50	45,967.50
Faith Lutheran Church	Oxford	4685	37,152.50	307.22	37,459.72
Faith Lutheran Church	Wilmington	4688	12,707.94		12,707.94
Faith Lutheran Church	Columbus	13131	8,815.01	88.94	8,903.95
Faith Lutheran Church	Mt. Vernon	13259	4,633.00	4,251.50	8,884.50
Faith Lutheran Church	Dayton	13156	5,000.00		5,000.00
Faith Lutheran Church	Jackson	4537	5,500.00		5,500.00
Faith Lutheran Church	Baltimore	30336	7,200.00		7,200.00
Fellowship Lutheran Church	Columbus	7584	8,915.32	2,321.98	11,237.30
First English Lutheran Church	Columbus	4514	6,000.00		6,000.00
First English Lutheran Church	Dayton	4745	2,400.00		2,400.00
First English Lutheran Church	Lancaster	4522	10,679.05	2,115.76	12,794.81
First English Lutheran Church	Ashville	13061	5,446.68		5,446.68
First Lutheran Church	Cincinnati	4675	7,540.00	2,000.00	9,540.00
First Lutheran Church	Xenia	4713	4,583.36	1,568.31	6,151.67
First Lutheran Church	Bellefontaine	4690	7,000.00		7,000.00

SUMMARY OF CONGREGATIONAL MISSION SUPPORT

February 2020 through January 2021

CONGREGATION	CITY	CONG. ID	2020 MISSION SUPPORT	OTHER GIFTS RECEIVED BY SOS	TOTAL
First Lutheran Church	Springfield	4701	722.98	2,230.55	2,953.53
Friedens Lutheran Church	Covington	4743	3,472.00	350.00	3,822.00
Galilee Lutheran Church	Russell's Point	7180	6,864.00		6,864.00
Gethsemane Lutheran Church	Columbus	20228	26,495.00	3,495.00	29,990.00
Gloria Dei Lutheran Church	Cincinnati	13102	2,200.00		2,200.00
Good Hope Lutheran Church	Glenford	13194	150.00		150.00
Good Shepherd Lutheran Church	Cincinnati	4676	106,783.69		106,783.69
Good Shepherd Lutheran Church	Columbus	13132	4,627.87	3,720.00	8,347.87
Good Shepherd Lutheran Church	Kettering	13157	5,250.00	1,250.00	6,500.00
Good Shepherd Lutheran Church	Springfield	30019	21,784.98		21,784.98
Good Shepherd Lutheran Church	West Milton	4775	1,452.00		1,452.00
Grace Lutheran Church	Pickerington	13133	7,408.00	933.00	8,341.00
Grace Lutheran Church	Centerburg	13094	1,507.25		1,507.25
Grace Lutheran Church - Colfax	Lancaster	13121	3,120.00		3,120.00
Grace of God Lutheran Church	Columbus	30627	3,000.00	1,339.95	4,339.95
Harmony Lutheran Church	Pleasant City	4662			0.00
Holy Trinity Lutheran Church	New Lexington	13264	4,500.00	4,930.16	9,430.16
Holy Trinity Lutheran Church	Newark	4527	1,026.00	288.00	1,314.00
Holy Trinity Lutheran Church	Columbus	4516	48,853.77	6,735.71	55,589.48
Hope Lutheran Church	Cincinnati	13103	8,000.00		8,000.00
Hope Lutheran Church	Columbus	13134	5,580.00	20.00	5,600.00
Hope Lutheran Church	Dayton	13158	800.00		800.00
Hosanna Lutheran Church	Pataskala	16097	4,000.00		4,000.00
Ibada ya Kiswahili Lutheran Church	Columbus	31074	1,741.57		1,741.57
Intercessor Lutheran Missions	Columbus	31212			0.00
Jerusalem Lutheran Church	Roseville	4665			0.00
Lord of Life Lutheran Church	West Chester	7827	10,000.00		10,000.00
Lord of Life Lutheran Church	Columbus	13229	38,796.28		38,796.28
Lutheran Church of the Resurrection	Cincinnati	13104	44,700.00	30,875.00	75,575.00
Lutheran Church of Our Savior	Dayton	4749	20,212.50	17,659.63	37,872.13
Messiah Lutheran Church	Reynoldsburg	13289	29,311.50		29,311.50
Messiah Lutheran Church	Urbana	4712	6,000.00		6,000.00
Mighty Fortress Lutheran Church	Kettering	4762	6,000.00	5,000.00	11,000.00
Mt. Zion Lutheran Church	Pleasant City	4663	1,650.00		1,650.00
New Hope Lutheran Church	Dayton	30187	1,500.00	500.00	2,000.00
New Hope Lutheran Church	Adamsville	4644	6,380.00	1,100.00	7,480.00
New Lebanon Lutheran Church	Junction City	13218	1,950.00		1,950.00
New Salem Lutheran Church	Bellefontaine	4692	268.00		268.00
North Riverdale Lutheran Church	Dayton	4748	13,233.01	6,005.75	19,238.76
Our Savior Lutheran Church	Lancaster	4523	2,600.00		2,600.00
Peace Lutheran Church	Hillsboro	7792	2,040.00		2,040.00
Peace Lutheran Church	Gahanna	13187	15,608.00		15,608.00
Peace Lutheran Church	Beavercreek	13159	62,400.00	14,564.07	76,964.07
Peace Lutheran Church, Arnheim	Georgetown	13058	13,200.00	32.00	13,232.00
Philadelphia Lutheran Church	Bellefontaine	4693	3,097.50	588.00	3,685.50
Prince of Peace Lutheran Church	Loveland	4689	37,394.00	2,605.00	39,999.00
Prince of Peace Lutheran Church	Dublin	7725	27,420.00		27,420.00
Providence Lutheran Church	Brookville	13080	1,000.00		1,000.00
Redeemer Lutheran Church	Columbus	13139	11,056.66		11,056.66
Redeemer Lutheran Church	Dayton	13160			0.00
Reformation Lutheran Church	Columbus	4518	5,512.28	2,253.56	7,765.84
Resurrection Lutheran Church	Lebanon	4680	21,522.00	361.00	21,883.00
Resurrection Lutheran Church	Hilliard	4520	7,623.00	290.00	7,913.00

SUMMARY OF CONGREGATIONAL MISSION SUPPORT

February 2020 through January 2021

CONGREGATION	CITY	CONG. ID	2020 MISSION SUPPORT	OTHER GIFTS RECEIVED BY SOS	TOTAL
Rockway Lutheran Church	Springfield	4707	2,000.00	550.00	2,550.00
Salem Lutheran Church	Miamisburg	4767	625.00		625.00
Shiloh Lutheran Church	Lewisburg	4763			0.00
Solomon Lutheran Church	McConnellsville	13170			0.00
St. Andrew Lutheran Church	Enon	13176		1,789.16	1,789.16
St. Jacob Lutheran Church	Miamisburg	4765	1,200.00		1,200.00
St. Jacob Lutheran Church	Jackson Center	13215	3,795.00		3,795.00
St. Jacob Lutheran Church	Anna	13055	29,345.46	70,841.42	100,186.88
St. John Lutheran Church Stovertown	Roseville/Stovertown	4661	5,431.00	1,060.00	6,491.00
St. John Lutheran Church Ingomar	West Alexandria	4761	12,189.00	4,385.00	16,574.00
St. John Lutheran Church	London	4525	2,000.00		2,000.00
St. John Lutheran Church	Vandalia	4772	8,386.00	387.00	8,773.00
St. John Lutheran Church	Dayton	4750	1,800.00		1,800.00
St. John Lutheran Church	Philo	4660	412.00		412.00
St. John Lutheran Church	Springfield	4708	1,000.00		1,000.00
St. John Lutheran Church	Sidney	13301	28,061.00	1,807.00	29,868.00
St. John Lutheran Church	Covington	4744	10,417.04	9,475.70	19,892.74
St. John Lutheran Church	Lithopolis	13230			0.00
St. John Lutheran Church	Franklin Furnace	13182	8,819.50		8,819.50
St. John Lutheran Church	Racine	13282	2,532.00	400.00	2,932.00
St. John Lutheran Church	Logan	13174	750.00		750.00
St. John's Lutheran Church	Miamisburg	4766	3,677.15		3,677.15
St. John's Lutheran Church	Zanesville	4672	3,280.00	16,135.00	19,415.00
St. John's Lutheran Church	Martins Ferry	4657	3,073.00		3,073.00
St. John's Lutheran Church	Piqua	13279	2,205.00	2,000.00	4,205.00
St. Luke Lutheran Church Vanatta	Newark	4532	4,520.00	93.00	4,613.00
St. Luke Lutheran Church	Gahanna	30154	42,546.28	3,276.06	45,822.34
St. Luke Lutheran Church	Zanesville	13340	39.00		39.00
St. Luke's Lutheran Church	Marietta	4656	10,500.00	5,600.00	16,100.00
St. Mark Lutheran Church, Clay Twp	Wapakoneta	13257	12,000.00		12,000.00
St. Mark's Lutheran Church	Delaware	13166	5,020.00	4,172.00	9,192.00
St. Matthew Lutheran Church Darrtown	Oxford	4686	3,850.00		3,850.00
St. Matthew Lutheran Church	Sugar Grove	13307			0.00
St. Matthew's Lutheran Church	Ithaca	13213	10,925.00	833.00	11,758.00
St. Paul Lutheran Church North Berne	Lancaster	13122	4,220.00		4,220.00
St. Paul Lutheran Church Willowdell	Yorkshire	13332			0.00
St. Paul Lutheran Church	Franklin	4757	4,000.00		4,000.00
St. Paul Lutheran Church	Lynchburg	4681			0.00
St. Paul Lutheran Church	Reading	13105	5,124.00		5,124.00
St. Paul Lutheran Church	Westerville	13328	25,071.00	8,691.00	33,762.00
St. Paul Lutheran Church	Newark	4528	5,118.00		5,118.00
St. Paul Lutheran Church	St. Louisville	4533			0.00
St. Paul Lutheran Church	Columbus	13144	6,500.00	3,250.00	9,750.00
St. Paul Lutheran Church - Dog Leg	Dayton	4751	2,383.37		2,383.37
St. Paul Lutheran Church	Glenford	13195			0.00
St. Paul Lutheran Church	Bridgeport	10304	3,266.00		3,266.00
St. Paul Lutheran Church	Roseville	4666	3,500.00	135.00	3,635.00
St. Paul Lutheran Church	Botkins	13076	6,524.50	628.50	7,153.00
St. Paul Lutheran Church	Ashville	13062	10,729.03		10,729.03
St. Paul Lutheran Church	Lancaster	13224	9,300.00	150.00	9,450.00
St. Paul Lutheran Church	Pomeroy	13283	500.00		500.00
St. Paul Lutheran Church	Ironton	13212	220.75	274.72	495.47
St. Paul's Lutheran Church North Star	Versailles	13270	1,085.00		1,085.00

SUMMARY OF CONGREGATIONAL MISSION SUPPORT

February 2020 through January 2021

CONGREGATION	CITY	CONG. ID	2020 MISSION SUPPORT	OTHER GIFTS RECEIVED BY SOS	TOTAL
St. Peter Lutheran Church	Trenton	13312	537.00		537.00
St. Peter Lutheran Church	New Lebanon	13263		800.00	800.00
St. Peter's Lutheran Church	Lancaster	4524	8,020.00	1,597.50	9,617.50
St. Philip Lutheran Church	Columbus	13146	7,218.75		7,218.75
The Church on Oakland Park	Columbus	13135	3,988.00		3,988.00
Trinity Lutheran Church Mt. Healthy	Cincinnati	13106	29,398.16	1,500.00	30,898.16
Trinity Lutheran Church	Marysville	13243	2,028.00		2,028.00
Trinity Lutheran Church	Columbus	13147	4,500.00	475.00	4,975.00
Trinity Lutheran Church	Brookville	4673	10,600.00	9,925.00	20,525.00
Trinity Lutheran Church	Lewisburg	4764	1,100.00		1,100.00
Trinity Lutheran Church	Bridgeport	4651	1,300.00		1,300.00
Trinity Lutheran Church	Versailles	4773	4,200.00		4,200.00
Trinity Lutheran Church	Pittsburg	13280	6,860.23	3,675.50	10,535.73
Trinity Lutheran Church	Circleville	13107	14,499.96		14,499.96
Trinity Lutheran Church	Sugar Grove	4511	520.00		520.00
Triumphant Cross Lutheran Church	Trotwood	4770	1,400.00		1,400.00
Vida Eterna Iglesia Lutherana	West Chester	30948	225.00		225.00
Zion Lutheran Church	Middletown	4683	11,769.00		11,769.00
Zion Lutheran Church	Hamilton	13203	2,500.00	6,500.00	9,000.00
Zion Lutheran Church	West Jefferson	13329	2,120.00	1,291.00	3,411.00
Zion Lutheran Church	Danville	13152	6,360.00	50.00	6,410.00
Zion Lutheran Church	Dayton	13165	3,000.00	1,035.50	4,035.50
Zion Lutheran Church	Tipp City	4769	4,800.00	430.00	5,230.00
Zion Lutheran Church	Springfield	13304	400.00	32.59	432.59

Gifts listed include only those amounts that were received at the lockbox during the period of 2/1/20-1/31/21.
 Mission Support amounts include only unrestricted gifts.
 Other Gifts are designated gifts that SOS received and used or forwarded according to the designation.
 Gifts by congregations not sent through SOS are not shown on this list.

Audit Report

Southern Ohio Synod of the Evangelical Lutheran Church in America

Financial Statements and
Independent Auditor's Report with
Supplementary Information

January 31, 2021 and 2020

**Southern Ohio Synod
of the Evangelical Lutheran Church in America**
Financial Statements with Supplementary Information
January 31, 2021 and 2020

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Independent Auditor's Report

To the Synod Council
Evangelical Lutheran Church in America
Southern Ohio Synod

We have audited the accompanying financial statements of the Southern Ohio Synod of the Evangelical Lutheran Church in America, (the "Synod") (a nonprofit organization) which comprise the statements of financial position as of January 31, 2021 and 2020, and the related statements of activities, functional expenses, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Synod as of January 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Akron

1540 West Market St.
Akron, OH 44313
P 330.867.7350
F 330.867.8866

Canton

4740 Belpar St. NW, Ste. B
Canton, OH 44718
P 330.867.7350
F 330.867.8866

Cleveland

25550 Chagrin Blvd., Ste. 401
Beachwood, OH 44122
P 216.674.3800
F 216.674.3801

Kent

11 S. River St.
Kent, OH 44240
P 330.678.5203
F 330.678.3593

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

Apple Growth Partners

Akron, Ohio
April 8, 2021

**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Statements of Financial Position**

	January 31,	
	2021	2020
ASSETS		
Current assets		
Cash and cash equivalents:		
Commercial deposits	\$ 1,198,785	\$ 1,239,905
Advances	-	6,296
Accrued interest	1,084	1,139
Pledges receivable - current	42,157	47,099
Prepaid expenses	13,992	12,414
Total current assets	1,256,018	1,306,853
Investments (invested with)		
ELCA Mission Investment Fund	211,899	208,046
Oceanview Annuity	150,765	-
ELCA Endowment Fund	201,867	180,138
Government and agencies	1,086	1,086
	565,617	389,270
Equipment, furniture and vehicles	111,744	186,032
Less accumulated depreciation	(69,443)	(134,936)
Net equipment, furniture and vehicles	42,301	51,096
Land & Buildings		
Land - Oklahoma property	80,000	80,000
Pleasant City Property	65,544	-
	145,544	80,000
Other assets		
Pledges receivable - noncurrent	9,529	33,344
Deposits	6,256	-
Total other assets	15,785	33,344
	\$ 2,025,265	\$ 1,860,563

The accompanying notes are an integral part of these financial statements.

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**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Statements of Financial Position**

	January 31,	
	2021	2020
LIABILITIES		
Current liabilities		
Current maturities of long-term debt	\$ 2,530	\$ 5,908
Accounts payable	26,189	36,846
Funds held for others	6,355	6,584
Total current liabilities	35,074	49,338
Accrued rent	20,749	-
Long term debt, net of current maturities	-	2,445
	20,749	2,445
	55,823	51,783
NET ASSETS		
Without donor restrictions - General	273,635	185,204
Without donor restrictions - Council-Designated		
Living Christ	328,323	366,173
Living Christ-Pleasant City	87,049	-
Bishop's Discretionary Fund	14,228	13,228
Technology Improvements	3,488	7,494
Leasehold Improvements	17,866	15,866
Automobile Replacement	70,978	51,147
Staff Continuing Education	6,094	2,131
Thrive! Campaign (Council)	53,937	769
Sale of Office Building	476,413	587,725
Synod Assembly Carryover	4,760	-
Total without donor restrictions - Council-Designated	1,063,136	1,044,533
Total without donor restrictions	1,336,771	1,229,737

The accompanying notes are an integral part of these financial statements.

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**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Statements of Financial Position**

	January 31,	
	2021	2020
With donor restrictions		
Bishop's Discretionary Fund	\$ 1,363	\$ 213
Amazing Grace Day Camp	37,689	8,914
Lay School of Theology	2,971	2,786
Hunger Leaders Day	368	368
Wellness Grant	13,561	13,611
SOS Disaster Relief	6,841	12,841
Brazil Companion Synod	6,791	6,791
Global Mission Travel	15,829	15,829
Synod Youth / Young Adults Events	100	100
Reformation Ministries	-	-
Seminary and Lay Education	179,462	182,573
Small Church Maintenance	7,972	7,972
Congregational Vitality Initiative	33,391	34,276
Stewardship for All Seasons	-	-
Thrive! Campaign	74,023	48,300
Thrive! Pledges Receivable	51,686	80,443
Youth Gathering Assistance	13,200	-
Outside the Box Grant	8,084	-
Aid to Pastors' Widows and Children	28,811	25,698
Ministerial Pensions	3,094	2,760
Synodical Home Missions	3,327	2,967
Hymnals and Altarware	7,031	7,031
Ministerial Education	41,402	36,929
Handicapped Children	33,345	29,742
Care of Elderly	34,029	30,352
Girls' Scholarships ELV Diocese	11,856	11,194
Undesignated Endowment	16,445	17,353
Total with donor restrictions	632,671	579,043
Total net assets	1,969,442	1,808,780
	\$ 2,025,265	\$ 1,860,563

The accompanying notes are an integral part of these financial statements.

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**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Statement of Activities**

For the year ended January 31, 2021				
Without Donor Restrictions				
	General	Council- Designated	With Donor Restrictions	Total 2021
SUPPORT AND REVENUE				
Unrestricted congregational mission support	\$ 1,571,674	\$ -	\$ -	\$ 1,571,674
ELCA shared staff support	10,000	-	-	10,000
Oklahoma farmland	8,430	-	-	8,430
Gifts designated for Southern Ohio Synod	19,891	87,346	206,043	313,280
Miscellaneous income	19,133	-	-	19,133
Investment income	12,393	-	4,079	16,472
Loss on asset disposition	(3,206)	-	-	(3,206)
PPP grant	153,200	-	-	153,200
TOTAL SUPPORT AND REVENUE	1,791,515	87,346	210,122	2,088,983
NET ASSETS RELEASED FROM COUNCIL DESIGNATION OR RESTRICTION				
	256,018	(84,585)	(171,433)	-
	<u>2,047,533</u>	<u>2,761</u>	<u>38,689</u>	<u>2,088,983</u>
EXPENSES				
Program	1,376,813	-	-	1,376,813
Management and general	454,099	-	-	454,099
Thrive! campaign	112,348	-	-	112,348
TOTAL EXPENSES	1,943,260	-	-	1,943,260
Transfer of net assets	(15,842)	15,842	-	-
CHANGE IN NET ASSETS BEFORE UNREALIZED GAIN ON INVESTMENTS				
	88,431	18,603	38,689	145,723
Unrealized gain on investments	-	-	14,939	14,939
CHANGE IN NET ASSETS	\$ 88,431	\$ 18,603	\$ 53,628	\$ 160,662

The accompanying notes are an integral part of these financial statements.

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**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Statement of Activities**

For the year ended January 31, 2020				
Without Donor Restrictions				
	General	Council- Designated	With Donor Restrictions	Total 2020
SUPPORT AND REVENUE				
Unrestricted congregational mission support	\$ 1,645,957	\$ -	\$ -	\$ 1,645,957
ELCA shared staff support	10,000	-	-	10,000
Building income	1,300	-	-	1,300
Oklahoma farmland	482	-	-	482
Gifts designated for Southern Ohio Synod	17,645	191,716	269,383	478,744
Miscellaneous income	4,047	-	-	4,047
Investment income	7,845	-	6,105	13,950
Gain on asset disposition	-	2,000	-	2,000
Gain on sale of office building	243,113	-	-	243,113
TOTAL SUPPORT AND REVENUE	1,930,389	193,716	275,488	2,399,593
NET ASSETS RELEASED FROM COUNCIL DESIGNATION OR RESTRICTION				
	275,622	(87,716)	(187,906)	-
	2,206,011	106,000	87,582	2,399,593
EXPENSES				
Program	1,477,515	-	-	1,477,515
Management and general	416,280	-	-	416,280
Thrive! Campaign	158,389	-	-	158,389
TOTAL EXPENSES	2,052,184	-	-	2,052,184
Transfer of net assets	(611,857)	611,857	-	-
CHANGE IN NET ASSETS BEFORE UNREALIZED GAIN ON INVESTMENTS				
	(458,030)	717,857	87,582	347,409
Unrealized gain on investments	-	-	12,851	12,851
CHANGE IN NET ASSETS	\$ (458,030)	\$ 717,857	\$ 100,433	\$ 360,260

The accompanying notes are an integral part of these financial statements.

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**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Statement of Functional Expenses**

For the year ended January 31, 2021

	Programs							Total Expenses
	Mission and Ministry	Faith Formation	Leadership	Thrive! Programs	Total Programs	Management and General	Thrive! Campaign	
Program grants	\$ 652,145	\$ 20,200	\$ -	\$ -	\$ 672,345	\$ -	\$ -	\$ 672,345
Synod programs and assistance	67,449	48,802	10,264	-	126,515	240	-	126,755
Compensation and benefits	52,679	99,138	229,929	10,000	391,746	285,972	75,065	752,783
Professional and administrative services	27,300	-	2,450	59,405	89,155	51,856	24,800	165,811
Office operations	16,131	6,786	17,379	-	40,296	33,014	4,647	77,957
Information technology	3,178	964	2,776	-	6,918	14,288	406	21,612
Occupancy	12,175	3,147	16,872	-	32,194	50,611	5,435	88,240
Travel	3,719	1,932	2,266	230	8,147	5,365	945	14,457
Depreciation	6,770	261	2,466	-	9,497	12,753	1,050	23,300
	<u>\$ 841,546</u>	<u>\$ 181,230</u>	<u>\$ 284,402</u>	<u>\$ 69,635</u>	<u>\$ 1,376,813</u>	<u>\$ 454,099</u>	<u>\$ 112,348</u>	<u>\$ 1,943,260</u>

The accompanying notes are an integral part of these financial statements.

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**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Statement of Functional Expenses**

For the year ended January 31, 2020

	Programs							
	Mission and Ministry	Faith Formation	Leadership	Thrive! Programs	Total Programs	Management and General	Thrive Campaign	Total Expenses
Program grants	\$ 684,483	\$ 20,200	\$ -	\$ -	\$ 704,683	\$ -	\$ -	\$ 704,683
Synod programs and assistance	85,537	85,728	30,585	1,226	203,076	4,605	-	207,681
Compensation and benefits	72,430	92,220	175,196	5,000	344,846	286,280	72,293	703,419
Professional and administrative services	25,500	-	20,500	20,076	66,076	50,076	51,218	167,370
Office operations	11,303	4,787	16,551	-	32,641	17,052	27,109	76,802
Information technology	1,912	1,155	3,589	-	6,656	10,430	748	17,834
Occupancy	14,853	9,324	18,733	-	42,910	32,817	4,900	80,627
Travel	23,437	8,855	12,386	753	45,431	3,333	326	49,090
Depreciation	17,807	2,962	10,427	-	31,196	11,687	1,795	44,678
	<u>\$ 937,262</u>	<u>\$ 225,231</u>	<u>\$ 287,967</u>	<u>\$ 27,055</u>	<u>\$ 1,477,515</u>	<u>\$ 416,280</u>	<u>\$ 158,389</u>	<u>\$ 2,052,184</u>

The accompanying notes are an integral part of these financial statements.

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**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Statement of Changes in Net Assets**

	Without Donor Restrictions			With Donor Restrictions		Total Net Assets	
	General	Unrealized Gain (Loss) on Investments	Council- Designated	Unrealized Gain (Loss) on Investments	With Donor Restrictions		Unrealized Gain (Loss) on Investments
Balance at February 1, 2019	\$ 643,234	\$ -	\$ 326,191	\$ 485	\$ 480,146	\$ (1,536)	\$ 1,448,520
Change in net assets	(458,030)	-	717,857	-	87,582	12,851	360,260
Balance at January 31, 2020	\$ 185,204	\$ -	\$ 1,044,048	\$ 485	\$ 567,728	\$ 11,315	\$ 1,808,780
Change in net assets	88,431	-	18,603	-	38,689	14,939	160,662
Balance at January 31, 2021	<u>\$ 273,635</u>	<u>\$ -</u>	<u>\$ 1,062,651</u>	<u>\$ 485</u>	<u>\$ 606,417</u>	<u>\$ 26,254</u>	<u>\$ 1,969,442</u>

The accompanying notes are an integral part of these financial statements.

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**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Statements of Cash Flows**

	For the years ended January 31,	
	2021	2020
Cash flows from operating activities:		
Change in net assets	\$ 160,662	\$ 360,260
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Gain (loss) on disposal of fixed assets	3,206	(245,113)
Depreciation	23,300	44,678
Unrealized gain on investments	(14,939)	(12,851)
Changes in operating assets and liabilities:		
Advances and accrued interest	6,351	(6,025)
Pledges receivable	28,757	(80,443)
Prepaid expenses	(1,578)	(260)
Deposits	(6,256)	-
Accounts payable	(10,657)	10,903
Accrued rent	20,749	-
Funds held for others	(229)	(4,335)
Net cash provided by operating activities	209,366	66,814
Cash flows from investing activities:		
Purchase of investments	(161,408)	(10,190)
Proceeds from sale of fixed assets	-	929,037
Acquisition of Pleasant City property	(65,544)	-
Purchases of property and equipment	(17,711)	(2,699)
Net cash provided by (used in) investing activities:	(244,663)	916,148
Cash flows from financing activities:		
Repayments on long term debt	(5,823)	(321,873)
Net cash used in financing activities	(5,823)	(321,873)
Net (decrease) increase in cash and cash equivalents	(41,120)	661,089
Cash and cash equivalents at beginning of year	1,239,905	578,816
Cash and cash equivalents at end of year	\$ 1,198,785	\$ 1,239,905
Supplemental disclosures of cash flow information:		
Cash paid during the year for:		
Interest	\$ 305	\$ 16,163

The accompanying notes are an integral part of these financial statements.

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**Southern Ohio Synod
of the Evangelical Lutheran Church in America**
Notes to the Financial Statements
January 31, 2021 and 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the Southern Ohio Synod (the "Synod") is presented to assist in understanding the Synod's financial statements. The financial statements and notes are representations of the Synod's management, who is responsible for their integrity and objectivity.

Organization Activity - The Synod is a regional religious organization located in Southern Ohio which receives contributions from approximately 183 congregations and other sources. Some of the funds received are forwarded to the Evangelical Lutheran Church in America (ELCA). The remaining funds not forwarded to the ELCA are used to support synodical ministries. Participation of the Synod in ministry through the ELCA was calculated by Synod Council at 40.00% of the net unrestricted mission support contributions received for the years ended January 31, 2021

Tax Status - The Synod is exempt from income taxes under applicable provisions of Section 501(c)(3) of the Internal Revenue Code. The Synod did not pay any taxes on unrelated business income during the years ended January 31, 2021 and 2020.

Use of Estimates - The presentation of financial statements in conformity with accounting principles generally accepted in the United States, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Financial Statement Presentation - The financial statements are presented in accordance with the Standards of Accounting and Financial Reporting for Certain Nonprofit Organizations issued by the American Institute of Certified Public Accountants. All accounting is on the accrual basis except mission support contributions which are recognized when received because their receipt is on a voluntary basis. The Synod has adopted the Statement of Financial Accounting Standard for Financial Statements of Not-for-Profit Organizations. Under this standard, the organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Descriptions are as follows:

Net Assets Without Donor Restrictions - Net assets for the general operations and not subject to donor restrictions. The Synod Council has designated, from net assets without donor restrictions, net assets for a specific use. These uses are:

Living Christ - Established with unrestricted proceeds from dissolved congregations to provide assistance to developing and redeveloping congregations.

Living Christ-Pleasant City - Established with unrestricted proceeds and buildings from the dissolution of St. Paul's, Pleasant City. Upon sale of the buildings, all remaining proceeds will be moved to Living Christ Fund.

Bishop's Discretionary Fund - Established for confidential assistance at the sole discretion of the bishop. Funded through budget and council designation of unrestricted gifts.

Technology Improvements - Established to provide for improvements in synod office technology. Funded through budget.

**Southern Ohio Synod
of the Evangelical Lutheran Church in America**
Notes to the Financial Statements
January 31, 2021 and 2020

Leasehold Improvements - Established to provide for improvements and major repairs to synod office facilities. Funded through budget.

Automobile Replacement - Established to provide for replacement of synod staff automobiles. Funded through budget.

Staff Continuing Education - Established to provide flexibility in scheduling staff continuing education. Funded through budget.

Thrive! Campaign (Council) - Established for council-designated contributions to Thrive! Campaign. Initially funded from sale of Bellbrook real estate.

Sale of Office Building - Established to provide for expenses associated with relocating the synod office to a leased facility. Funded from proceeds from the sale of the synod office building.

Synod Assembly Carryover - Established to provide for future synod assembly expenses. Funding through unused Synod Assembly budget.

Net Assets with Donor Restrictions - Net assets subject to donor-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 the resources be maintained in perpetuity. We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. The net assets with donor restrictions includes:

Bishop's Discretionary Fund - Established with restricted contributions for confidential assistance at the sole discretion of bishop.

Amazing Grace Day Camp - Established with contributions restricted for Amazing Grace Day Camp program.

Lay School of Theology - Established with restricted contributions and registration fees for costs of Lay School of Theology program.

Hunger Leaders Day - Established with grants for Hunger Leaders events.

Wellness Grants - Established with grants for synod wellness projects.

SOS Disaster Relief - Established with restricted contributions for disaster relief in Southern Ohio Synod.

Brazil Companion Synod - Established with restricted contributions for expenses and program to promote relationship with Brazil companion synod.

Global Mission Travel - Established with restricted contributions for global mission travel expenses.

**Southern Ohio Synod
of the Evangelical Lutheran Church in America**
Notes to the Financial Statements
January 31, 2021 and 2020

Synod Youth / Young Adult Events - Established with restricted contributions for synod youth and young adult programs.

Reformation Ministries - Established with contributions restricted for mission starts and redeveloping congregations.

Seminary and Lay Education - Established with restricted contributions to provide grants for seminary and lay education.

Small Church Maintenance - Established with restricted contributions to assist small churches with maintenance projects.

Congregational Vitality Initiative - Established with grant restricted for synod congregational vitality program.

Stewardship for All Seasons - Established with restricted contributions to synod stewardship program.

Thrive! Campaign - Established with restricted contributions for synod Thrive! Campaign.

Thrive! Pledges Receivable - Established to record unreceived restricted pledges for synod Thrive! Campaign.

Youth Gathering Assistance - Established with a grant for 2022 National Youth Gathering.

Outside the Box Grant - Established with a grant from ELCA for support of digital ministries.

Aid to Pastors' Widows and Children - Established with endowed bequests, with earnings used "for the widows and children of pastors of the Synod of Ohio."

Ministerial Pensions - Established with an endowed bequest, with earnings used "for the support of aged ministers."

Synodical Home Missions - Established with an endowed bequest, with earnings used "for assisting in supplying pastors for needy congregations."

Hymnals and Altarware - Established with restricted contributions "for the purpose of providing hymnals, altarware, and similar items for mission congregations."

Ministerial Education - Established with an endowed bequest, with earnings used "for ministerial education."

Handicapped Children - Established with bequest and endowed by Synod Council, with earnings used "for the care and assistance of physically and mentally handicapped children."

Care of Elderly - Established with bequest and endowed by Synod Council, with earnings used "for the care and assistance of elderly people."

**Southern Ohio Synod
of the Evangelical Lutheran Church in America**
Notes to the Financial Statements
January 31, 2021 and 2020

Girls' Scholarships ELV Diocese - Established with endowed restricted contributions, with earnings used for girls' scholarships in the ELV Diocese.

Undesignated Endowment - Established with restricted contributions, with earnings used for special synod projects.

Cash and Cash Equivalents - Cash equivalents are all highly liquid investments and deposits with maturities of three months or less when originally deposited or purchased.

Investment Fund - The Synod carries its investments at fair value and reflects the changes in unrealized appreciation or depreciation in the Statement of Activities. The investment assets have been designated by the Synod Council as long-term.

The specific identification method is used in determining gains or losses realized from the sale of investments from the fund.

Pledges Receivable - Pledges receivable are primarily from individuals and businesses in the local community and are reflected at the present value of the estimated future cash flows using the applicable discount rate. Management does not believe any allowance is considered necessary for these receivables.

Property and Equipment - Fixed assets purchased are recorded at cost and those donated are recorded at fair market value at the date of gift. Upon disposal, the cost and accumulated depreciation are eliminated from the respective accounts and the resulting gain or loss is included in current operations. Expenditures for routine maintenance, repairs, and renewals are charged to expense as incurred, whereas betterments and improvements that extend the useful lives of the assets are capitalized. Depreciation is computed on the straight-line method using the following lives for each asset classification:

Office and computer equipment	5 - 10 years
Furniture and fixtures	10 years
Vehicles	4 years
Administration facility	10 - 40 years

Depreciation expense was \$23,300 and \$44,678 during the years ended January 31, 2021 and 2020, respectively.

Revenue Recognition - Revenue from Contracts with Customers, Topic 606 - Revenue from Contracts with Customers supersedes the revenue recognition requirements in Topic 605, Revenue Recognition, as well as most industry-specific guidance, and provides a principles-based, comprehensive framework in Topic 606, Revenue from Contracts with Customers. This standard also specifies the accounting for certain costs to obtain or fulfill a contract with a customer and provides enhanced disclosure requirements. The Synod's revenues consist of contributions by Synod congregations and grant income. Revenues are recognized when earned. The adoption of this standard had no material impact on the financial statements.

**Southern Ohio Synod
of the Evangelical Lutheran Church in America**
Notes to the Financial Statements
January 31, 2021 and 2020

Functional Allocation of Expenses - The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Recently Issued Accounting Pronouncements - From time to time, new accounting pronouncements are issued by the Financial Accounting Standards Board ("FASB") and are adopted by the Synod as of the specified effective date. Unless otherwise discussed, the Synod believes that the impact of other recently issued accounting pronouncements will not have a material impact on the balance sheets, statements of income and retained earnings, and cash flows, or do not apply to the Synod's operations.

In February 2016, the FASB issued guidance which created new accounting and reporting guidelines for leasing arrangements. The guidance requires lessees to recognize a right-of-use asset and lease liability for all leases with terms of more than 12 months. Recognition, measurement and presentation of expenses and cash flows arising from a lease will depend on classification as a finance or operating lease. The guidance also requires qualitative and quantitative disclosures regarding the amount, timing, and uncertainty of cash flows arising from leases. In June 2020, in conjunction with the global pandemic, the FASB has extended the original effective date for those entities who have not yet adopted this standard. The Synod has yet to adopt and thus would be subject to the revised adoption date of annual reporting periods and interim periods within those annual reporting periods beginning after December 15, 2021 (the Synod's 2023 fiscal year). The Synod continues to evaluate the impact of the adoption of this guidance.

Reclassifications - Certain reclassifications have been made to the January 31, 2020 financial statements in order to conform to the January 31, 2021 presentation. Such reclassifications have no effect on previously reported changes in net assets.

B. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following as of January 31, 2021 and 2020:

Financial assets at January 31,	2021	2020
Cash	\$ 1,198,785	\$ 1,239,905
Pledges receivable	42,157	47,099
ELCA mission investment fund	211,899	208,046
Oceanview annuity	150,765	-
ELCA endowment fund	201,867	180,138
Government and agencies	1,086	1,086
Total financial assets	\$ 1,806,559	\$ 1,676,274
Less financial assets not available		
Funds held for others	6,355	6,584
Net assets with donor restrictions	632,671	579,043
Net assets designated by synod council	997,592	1,044,533
Total financial assets not available	1,636,618	1,630,160
Net financial assets available to meet general expenditures within one year	\$ 169,941	\$ 46,114

**Southern Ohio Synod
of the Evangelical Lutheran Church in America**
Notes to the Financial Statements
January 31, 2021 and 2020

C. CONCENTRATIONS OF CREDIT RISK

The Synod maintains its commercial deposits with a local financial institution. Commercial deposits are insured by the Federal Deposit Insurance Corporation up to \$250,000. From time to time, the cash balances on deposit may exceed the FDIC insured limits. To date, the Synod has not experienced any losses in such account and believes it is not exposed to any significant credit risk on its cash deposits.

D. FUNDS HELD FOR OTHERS

Contributions that are designated for specific organizations or ministries not administered by the Synod are recorded as a current liability until forwarded to the proper organization or agency. The Synod's policy is to distribute the contributions on a monthly basis.

E. PENSION AND BENEFIT PLANS

All eligible employees of the Synod are covered by various defined contribution pension and other benefit plans administered by the ELCA. The Synod's expense for these plans was \$163,303 and \$171,621 during the years ended January 31, 2021 and 2020, respectively.

F. INVESTMENT FUND

Investments consisted of the following assets measured at fair value on a recurring basis, by the ELCA, at January 31, 2021 and 2020:

	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Fair Value
January 31, 2021				
Certificates of Deposit	\$ 211,899	\$ -	\$ -	\$ 211,899
Annuity	150,765	-	-	150,765
Mutual Funds	164,830	37,037	-	201,867
U.S. Government Obligations	1,086	-	-	1,086
	<u>\$ 528,580</u>	<u>\$ 37,037</u>	<u>\$ -</u>	<u>\$ 565,617</u>
	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Fair Value
January 31, 2020				
Certificates of Deposit	\$ 208,046	\$ -	\$ -	\$ 208,046
Mutual Funds	158,040	22,098	-	180,138
U.S. Government Obligations	1,086	-	-	1,086
	<u>\$ 367,172</u>	<u>\$ 22,098</u>	<u>\$ -</u>	<u>\$ 389,270</u>

**Southern Ohio Synod
of the Evangelical Lutheran Church in America**
Notes to the Financial Statements
January 31, 2021 and 2020

The following is a summary of investment income and its classification in the Statement of Activities for the years ended January 31, 2021 and 2020:

	January 31, 2021			Total
	General	Council- Designated	With Donor Restrictions	
Dividends and interest	\$ 12,393	\$ -	\$ 4,079	\$ 16,472

	January 31, 2020			Total
	General	Council- Designated	With Donor Restrictions	
Dividends and interest	\$ 7,845	\$ -	\$ 6,105	\$ 13,950

G. FAIR VALUE MEASUREMENTS

FASB Codification for Fair Value Measurements and Disclosures establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under this standard are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Synod has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The assets or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

**Southern Ohio Synod
of the Evangelical Lutheran Church in America**
Notes to the Financial Statements
January 31, 2021 and 2020

Following is a description of the valuation methodologies used for assets measured at fair value.

Mutual funds: Valued at the net asset value (“NAV”) of shares held at year end.

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

The following table sets forth by level, within the fair value hierarchy, the Synod’s assets at fair value as of January 31, 2021 and 2020.

	January 31, 2021	Quoted Market Prices in Active Markets for Identical Assets (Level 1)	Quoted Market Prices in Active Markets for Identical Assets (Level 2)	Alternative Investments Measured at NAV
Equity Mutual Funds	\$ 201,867	\$ -	\$ -	\$ 201,867
Certificates of Deposit	211,899	-	211,899	-
Annuity	150,765	-	150,765	-
U.S. Government Obligations	1,086	1,086	-	-
	<u>\$ 565,617</u>	<u>\$ 1,086</u>	<u>\$ 362,664</u>	<u>\$ 201,867</u>

	January 31, 2020	Quoted Market Prices In Active Markets for Identical Assets (Level 1)	Quoted Market Prices In Active Markets for Identical Assets (Level 2)	Alternative Investments Measured at NAV
Equity Mutual Funds	\$ 180,138	\$ -	\$ -	\$ 180,138
Certificates of Deposit	208,046	-	208,046	-
U.S. Government Obligations	1,086	1,086	-	-
	<u>\$ 389,270</u>	<u>\$ 1,086</u>	<u>\$ 208,046</u>	<u>\$ 180,138</u>

**Southern Ohio Synod
of the Evangelical Lutheran Church in America**
Notes to the Financial Statements
January 31, 2021 and 2020

H. LONG TERM OBLIGATIONS

Long-term obligations consisted of the following as of:

	January 31,	
	2021	2020
Note payable to a lending institution, due in 48 monthly installments, commenced July 21, 2017, of \$511 including principal and interest at 3.89%; collateralized by a vehicle; final payment is due on July 21, 2021.	\$ 2,530	\$ 8,353
Less current maturities	2,530	5,908
Long-term obligations, net of current maturities	\$ -	\$ 2,445

Long-term obligations maturing in succeeding fiscal years ending are as follows:

January 31, 2022	\$ 2,530
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I. DONATED SERVICES

The Synod receives donated services from a variety of unpaid volunteers. No amounts have been recognized in the accompanying statements of activities because the criterion for recognition of such volunteer effort under the standard for *Accounting for Contributions Received and Contributions Made* has not been satisfied.

J. FARMLAND - OKLAHOMA

The Synod assumed ownership of 156 acres of farmland in the state of Oklahoma due to a church closure. The property provides net income annually to the Synod through farming. The net income received during the fiscal years ended January 31, 2021 and 2020 was \$8,430 and \$482, respectively. This property was received during the year ended January 31, 2005, and its carrying value of \$80,000 was based on sales price of similar parcels in the general area at that time.

K. PAYCHECK PROTECTION PROGRAM GRANT

On May 8, 2020, the Synod received loan proceeds in the amount of \$153,200 under the Paycheck Protection Program ("PPP"), which was established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"). The PPP loan and related accrued interest can be forgiven, as long as the borrower uses the proceeds for eligible purposes. The synod filed its loan forgiveness application February 4, 2021 and received formal approval from the financial institution through which it applied and expects to receive formal approval from the Small Business Administration ("SBA"). The Synod recognized the loan proceeds when received as a conditional grant following guidance of Financial Accounting Standards Board ASC 958-605. During the current fiscal year, the Synod incurred eligible expenses and met certain personnel headcount requirements. Therefore, as of January 31, 2021, the Synod was able to recognize the proceeds received from the SBA as an unconditional grant and recorded the income on the Statement of Activities.

**Southern Ohio Synod
of the Evangelical Lutheran Church in America**
Notes to the Financial Statements
January 31, 2021 and 2020

L. RISKS AND UNCERTAINTIES

During March 2020, a global pandemic was declared by the World Health Organization related to the rapidly growing outbreak of a novel strain of coronavirus (COVID-19). The pandemic has significantly impacted the economic conditions in the U.S., as federal, state, and local governments reacted to the public health crisis, creating significant uncertainties in the U.S. economy. While the disruption is currently expected to be temporary, there is uncertainty around the duration. The ultimate impact of the pandemic's affect from the date of this report moving forward on the Synod's results of operations and financial position cannot be reasonably estimated at this time.

M. OFFICE LEASE

The Synod has entered into a lease for office space in April 2020 for 125 months with monthly rent payments ranging from approximately \$3,650 to \$4,770 per month. Lease expense for 2020 totaled \$27,474. Future minimum lease payment as of January 31, 2021 are:

2022	\$	43,996
2023		45,316
2024		46,675
2025		48,076
2026		49,518
Thereafter		<u>261,868</u>
	\$	<u>495,449</u>

SUPPLEMENTARY INFORMATION

**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Schedule of Changes in Net Assets Without Donor Restrictions -
Council-Designated and Net Assets With Donor Restrictions
For the year ended January 31, 2021**

	Balance February 1, 2020	Additions	Deductions	Balance January 31, 2021
Net Assets without donor restrictions:				
Council Designated:				
Living Christ	\$ 366,173	-	37,850	\$ 328,323
Living Christ-Pleasant City	-	87,113	64	87,049
Bishop's Discretionary Fund	13,228	1,000	-	14,228
Technology Improvements	7,494	2,000	6,006	3,488
Leasehold Improvements	15,866	2,000	-	17,866
Automobile Replacement	51,147	19,831	-	70,978
Staff Continuing Education	2,131	3,963	-	6,094
Thrive! Campaign (Council)	769	53,168	-	53,937
Sale of Office Building	587,725	-	111,312	476,413
Synod Assembly Carryover	-	4,760	-	4,760
	<u>1,044,533</u>	<u>173,835</u>	<u>155,232</u>	<u>1,063,136</u>
Net Assets with donor restrictions:				
Bishop's Discretionary Fund	213	2,500	1,350	1,363
Amazing Grace Day Camp	8,914	28,775	-	37,689
Lay School of Theology	2,786	700	515	2,971
Hunger Leaders Day	368	-	-	368
Wellness Grant	13,611	-	50	13,561
SOS Disaster Relief	12,841	-	6,000	6,841
Brazil Companion Synod	6,791	-	-	6,791
Global Mission Travel	15,829	-	-	15,829
Synod Youth / Young Adults Events	100	-	-	100
Reformation Ministries	-	2,150	2,150	-
Seminary and Lay Education	182,573	-	3,111	179,462
Small Church Maintenance	7,972	-	-	7,972
Congregational Vitality Initiative	34,276	-	885	33,391
Stewardship for All Seasons	-	26,250	26,250	-
Thrive! Campaign	48,300	150,725	125,002	74,023
Thrive! Pledges Receivable	80,443	-	28,757	51,686
Youth Gathering Assistance	-	13,200	-	13,200
Outside the Box Grant	-	10,000	1,916	8,084
Aid to Pastors' Widows and Children	25,698	3,113	-	28,811
Ministerial Pensions	2,760	334	-	3,094
Synodical Home Missions	2,967	360	-	3,327
Hymnals and Altarware	7,031	-	-	7,031
Ministerial Education	36,929	4,473	-	41,402
Handicapped Children	29,742	3,603	-	33,345
Care of Elderly	30,352	3,677	-	34,029
Girls' Scholarships ELV Diocese	11,194	1,856	1,194	11,856
Undesignated Endowment	17,353	2,102	3,010	16,445
	<u>579,043</u>	<u>253,818</u>	<u>200,190</u>	<u>632,671</u>
Total changes in net assets without donor restrictions - council designated and net assets with donor restrictions	<u>\$ 1,623,576</u>	<u>\$ 427,653</u>	<u>\$ 355,422</u>	<u>\$ 1,695,807</u>

See auditor's report.

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**Southern Ohio Synod
of the Evangelical Lutheran Church in America**
**Schedule of Changes in Net Assets Without Donor Restrictions -
Council-Designated and Net Assets With Donor Restrictions**
For the year ended January 31, 2020

	Balance February 1, 2019	Additions	Deductions	Balance January 31, 2020
Net Assets without donor restrictions:				
Council designated:				
Living Christ	\$ 232,635	170,787	37,249	\$ 366,173
Bishop's Discretionary Fund	18,467	1,000	6,239	13,228
Technology Improvements	6,494	1,000	-	7,494
Leasehold Improvements	10,866	5,000	-	15,866
Automobile Replacement	29,316	21,831	-	51,147
Staff Continuing Education	2,532	-	401	2,131
AGM Foundation Unrestricted Receipts	-	-	-	-
Resource Team	-	-	-	-
Thrive! Campaign (Council)	26,366	20,929	46,526	769
Sale of Office Building	-	587,725	-	587,725
	<u>326,676</u>	<u>808,272</u>	<u>90,415</u>	<u>1,044,533</u>
Net Assets with donor restrictions:				
Bishop's Discretionary Fund	3,074	684	3,545	213
Amazing Grace Day Camp	12,462	15,368	18,916	8,914
Lay School of Theology	4,644	2,650	4,508	2,786
Stewardship	714	-	714	-
Hunger Leaders Day	368	-	-	368
Wellness Grant	16,417	-	2,806	13,611
SOS Disaster Relief	11,416	1,425	-	12,841
Brazil Companion Synod	6,791	-	-	6,791
Global Mission Travel	19,367	-	3,538	15,829
Faith Advance	-	-	-	-
Public Policy Task Force	4,500	-	4,500	-
Synod Youth / Young Adults Events	600	100	600	100
Stronger and Better Together	2,005	1,031	3,036	-
Stewardship Academy	1,116	-	1,116	-
Anti-Trafficking	-	-	-	-
Reformation Ministries	-	3,049	3,049	-
Seminary and Lay Education	184,701	-	2,128	182,573
Small Church Maintenance	14,972	-	7,000	7,972
Congregational Vitality Initiative	17,825	25,200	8,749	34,276
Stewardship for All Seasons	2,000	17,750	19,750	-
Thrive! Campaign	8,189	121,642	81,531	48,300
Thrive! Pledges Receivable	-	80,443	-	80,443
Aid to Pastors' Widows and Children	22,982	2,716	-	25,698
Ministerial Pensions	2,468	292	-	2,760
Synod Home Missions	2,653	314	-	2,967
Hymnals and Altarware	7,031	-	-	7,031
Ministerial Education	50,182	5,930	19,183	36,929
Handicapped Children	26,599	3,143	-	29,742
Care of Elderly	30,039	3,549	3,236	30,352
Girls' Scholarships ELV Diocese	9,975	1,219	-	11,194
Undesignated Endowment	15,520	1,833	-	17,353
	<u>478,610</u>	<u>288,338</u>	<u>187,905</u>	<u>579,043</u>
Total changes in net assets without donor restrictions - council designated and net assets with donor restrictions	<u>\$ 805,286</u>	<u>\$ 1,096,610</u>	<u>\$ 278,320</u>	<u>\$ 1,623,576</u>

See auditor's report.

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**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Schedules of Unrestricted Expenses**

	For the years ended	
	January 31,	
	2021	2020
Mission and Ministry:		
Churchwide:		
ELCA	628,670	\$ 658,383
Total Churchwide Mission Support	628,670	658,383
Outreach Ministries and Support:		
Congregational Redevelopment	15,000	15,000
Total Outreach Ministries and Support	15,000	15,000
Affiliates and Partnership:		
Capital University	600	600
Wittenberg University	600	600
Trinity Lutheran Seminary	15,200	15,200
Region VI	5,075	8,700
Planned Giving	5,000	10,000
Lutheran Disaster Response Ohio	1,000	-
Total Affiliates and Partnership	27,475	35,100
Ecumenical:		
Ohio Council of Churches	1,000	1,000
Ecumenical Participation	26	230
Total Ecumenical	1,026	1,230
Total Mission and Ministry	672,171	709,713
Faith Information:		
Youth and Family:		
Youth and Family Program	852	8,282
Lutheran Outdoor Ministries of Ohio - Amazing Grace Program	-	12,400
Lutheran Outdoor Ministries of Ohio - Direct Grant	20,200	20,200
Total Youth and Family	21,052	40,882
Southern Ohio Synod - Campus Ministry:		
Jacob's Porch, Ohio State University	25,200	25,200
Ohio University, Athens	10,200	10,200
Miami University, Oxford	10,200	10,200
Total Southern Ohio Synod - Campus Ministry	45,600	45,600
Total Faith Information	66,652	86,482

See auditor's report.

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**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Schedules of Unrestricted Expenses**

	For the years ended	
	January 31,	
	2021	2020
Leadership:		
Leadership Development and Support:		
Candidacy	\$ 9,059	\$ 15,790
First Call Retreat	100	900
Total Leadership Development and Support	9,159	16,690
Synod Leadership:		
Synod Council Expenses	-	1,436
Synod Assembly Expenses (net)	5,000	3,102
Committees and Task Forces	-	67
Meals and Hospitality (Leadership)	610	4,886
Bishop's Discretionary	1,000	1,000
Total Synod Leadership	6,610	10,491
Less: net assets designated by Synod Council	(5,760)	(1,000)
Total Leadership	10,009	26,181
Mission and Ministry Coordination:		
Technology:		
Technology Applications	10,684	6,737
Technology Services	9,012	8,148
Technology Improvements	2,000	1,000
Total Technology	21,696	15,885
Office Operations:		
Bank Service Charges	7,935	5,250
Office Supplies	12,141	10,043
Postage	3,600	4,635
Telephone and Internet Access	12,190	13,182
Equipment Rental and Repair	8,009	17,682
Meals and Hospitality (Office)	1,928	2,915
Insurance	3,010	2,506
Office Depreciation	3,469	2,676
Legal Services	715	871
Accounting and Auditing Fees	42,534	48,907
Total Office Operations	95,531	108,667

See auditor's report.

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**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Schedules of Unrestricted Expenses**

	For the years ended	
	January 31,	
	2021	2020
Building Expenses:		
Rent and lease operating expense	\$ 79,100	\$ -
Leasehold improvements	2,000	-
Building Maintenance		40,538
Building Depreciation	-	22,171
Building Insurance	-	6,414
Janitorial Expenses	-	7,500
Utilities	-	7,089
Real Estate Taxes	-	3,368
Mortgage Interest Expenses	-	15,718
Total Building Expenses	81,100	102,798
Synod Staff:		
Bishop and Assistant Salaries	302,664	279,527
Supplemental and Support Salaries	226,634	188,535
Portico Benefits	161,549	171,621
Payroll Taxes and Expenses	19,396	15,912
Total Synod Staff	710,243	655,595
Staff Expenses:		
Automobile Expenses	7,847	12,912
Auto Loan Interest	305	445
Automobile Depreciation / Replacement	19,831	19,831
Continuing Education	5,000	5,000
Travel	3,191	25,825
Professional Expenses	126	855
Vacation Accrual	1,503	7,374
Total Staff Expenses	37,803	72,242
Less: Net assets designated by Synod Council	(7,963)	(1,000)
Total Mission and Ministry coordination:	938,410	954,187
Total Expenses	\$ 1,687,242	\$ 1,776,563

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