



Synod Assembly Documents
2023

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Bishop's Report to the 2023 Southern Ohio Synod Assembly June 3, 2023

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

Welcome to the 2023 Southern Ohio Synod Assembly. It's been four years since we last gathered in-person at Wittenberg University in 2019 where we officially kicked off the Thrive! Ministry Campaign. Then the world changed. We had the very first Synod Assembly online in 2021 which went very well. Last year we hosted the ELCA Churchwide Assembly in Columbus, and here we are ready to gather at Peace Lutheran Church in Beavercreek, Ohio for an in-person assembly this year.

This year Assembly's theme is "Hope in Believing" based on Romans 15:13: "May the God of hope fill you with all joy and peace in believing, so that by the power of the Holy Spirit you may abound in hope." Before we gather, we encourage you to pray for the upcoming work of the assembly. Prayers for Voting Members and Congregations will be available in May. If you are not a voting member, you can still pray and watch the assembly online. Because of the space limitations at Peace Lutheran Church, we encourage you to gather together in groups and watch the assembly live, so that you can be with us in Spirit.

The Mission of SOS is "To share, invite, and live the Gospel of Jesus Christ." Our vision is "Stronger and Better Together Joining Jesus in the Restoration of the World" as we Collaborate, Cultivate, and Clarify. During the Assembly we will see and hear how this mission territory is living out the mission and vision. It's exciting!

As always, we look at the opportunities and potential that God lays before us in our ministry together.

HOPE in BELIEVING...THRIVE! Equipping a Vibrant Church Together SOS Mission Campaign

Four years ago, in June we launched Thrive! Pastor Larry Donner came out of retirement to serve as the Campaign Chair. He has worked with many of you in congregational campaigns, and I want to thank him for his work and service among us. You will hear from him at the Assembly, but here is a brief overview of what happened in Thrive in 2022.

Generous gifts in 2019 from several congregations and dozens of individuals kicked Thrive! off with a bang of \$158,000 in advance commitments. Over fifty congregations were trained and ready to hold campaigns after Thrive! officially launched on January 1st, 2020. Ten of them held campaigns prior to March 13th — that infamous day when the COVID-19 pandemic shut down the world.

In the fall of 2022, after life returned to some degree of “normal,” we moved forward with restarting the campaign. Despite the many challenges of this “post-Covid” world, another twelve congregations jumped on board. Their incredible generosity, along with big-hearted gifts from numerous individuals and congregations, both, during and after the pandemic, has resulted in — are you ready? — over \$1,030,000 in commitments to Thrive!

Thrive! is fulfilling hope for congregations now! How? By funding initiatives like:

- The SAM program in which we are addressing the looming clergy shortage by training lay people to do pastoral ministry in certain settings.
- Effective Congregation Council workshops in which over 1200 lay and rostered people have been trained to provide higher level leadership.
- The Synod Coaching program that has helped over 20 pastors hone their leadership skills.
- Outside the Box mentoring sessions that trained 50 congregations how to stream online worship services — helping them survive the pandemic.

Your commitments to Thrive! mean future hope, too, because it’s helping to fund new ways of “doing church” in the 21st century, such as: Gather Cincinnati; Saints, Sinners & Sandwiches; Tikkun Farm; and, MomenToUs.

Thrive! is bringing hope to our synod, hope we could not otherwise offer. I look forward to sharing more during the Assembly. Until then, thank you for your open-hearted support of Thrive! Equipping a Vibrant Church Together.

HOPE in BELIEVING – CULTIVATE MINISTRY

Here is where the Spirit is giving us some opportunities. Thank you, Pastor Katie Kerrigan, for walking alongside congregations as the Director for Evangelical Mission and Assistant to the Bishop for Generosity. We first introduced Cultivate ministries at our last Synod Assembly. “Cultivate” is our initiative to launch new worshipping communities, and these can take a variety of forms, but they are all Holy Experiments in making Jesus known among new people in our communities. In the last two years, we have encouraged, equipped, and resourced four additional Cultivate ministries while continuing to accompany our original two, and our Cultivate Team is developing a road show to encourage you to dream about how you might “Cultivate” the mission field in your communities.

HOPE in BELIEVING – COLLABORATE MINISTRY

There is such potential when we work together for the Gospel joining Jesus in the Restoration of the World through cooperative and collaborative ministries. From new cooperative arrangements like Dayton Urban Lutheran Allies, Lancaster Lutherans Together, and Lutheran Saints in Ministry, to the Synod’s own Collaborative which brings congregations together to learn the best strategies for congregational revitalization, our congregations have found that

we are indeed “Stronger and Better Together,” particularly when we work together in “Joining Jesus in the Restoration of the World.” What a powerful witness to our unity in Christ! During the Pandemic, we learned that collaboration between and among congregations significantly increased resiliency, and we intend to really lean into collaboration and connectedness as we move forward into the future.

HOPE in BELIEVING – LEADERSHIP

Rostered Leadership

It has been a long journey for congregations and Rostered Ministers, Pastors and Deacons, as we navigate the waters of what it means to be church NOW. Let’s just put it out there: the past three years have stretched and challenged us in many ways. Rostered Leaders have seen opportunities and stepped up to meet the challenges.

People have continued to be generous in giving (more on this soon), and yet we aren’t seeing everyone comfortable enough to return to in-person worship. In some cases, it’s a whole lot easier to watch worship and participate online for various reasons. Young families are disengaging, and we need to reconnect and establish stronger relationships. I am asked “how do we rebuild?” Pastors and Deacons have had to retool several times over and always appreciate it when members and friends of congregations say “thank you” for leading us. Last year the Bishop’s Convocation focus was “Just BE.” We gathered for worship, prayer, Holy Communion, renewal of vows, and lunch. This year several “Just Be” rostered ministers gatherings were held to give leaders a time to take a breath and dwell in God’s grace. The 2023 All Ohio Rostered Ministers gathering held in Huron, Ohio was an opportunity to come back together after three years to worship, learn about spiritual practices, walk/run outside and be with friends and colleagues.

Continue praying for your Pastor and Deacon.

Continue praying for the Bishop’s Office Team and the Bishop.

Continue praying for leaders currently serving and those yet to serve.

Continue praying for the SOS and ELCA and the Church universal.

Where, o where is the next pastor or deacon coming from to serve the Church now and into the future? The Short Answer is from all of you and the congregations of the SOS.

Maybe, God is calling you to serve. We have been praying for God to lift up leaders for the Church, for the ELCA, for SOS.

God calls, and we answer.

Maybe, God calls you to Ordained Ministry. If so, please contact me, so I can help you in your discernment and connect you with the SOS Candidacy Committee, who are dedicated to shepherding ministry candidates through the maze of the Candidacy Process. They accompany each candidate, as it could be overwhelming to become a Rostered Minister. Don’t let it!

Sometimes we run from the call but we cannot hide when God calls. Part of our call is to raise up leaders for the Church of Jesus Christ. More will be revealed at the Assembly...Hint Hint.

I know that it is frustrating and scary when we hear “there’s a rostered ministers shortage, especially pastors.” SOS vacancies are relatively low compared to other synods in the Region. But that doesn’t help when a congregation is seeking a pastor. Pastor Bob Abrams serves alongside the congregations in transition. One of the most important times the wider church is in partnership with a congregation is during a time of transition in ordained leadership. We make every effort to actively walk with congregations and call committees during transition between rostered ministers, to be available, to promptly and thoroughly answer questions, and to speak plainly and honestly about the work that needs to be done.

Despite the challenges the whole church faces, Southern Ohio has been able to maintain a strong position in recruiting leaders for our congregations. This is partially due to our geography. But it’s also due to our clear vision and mission as a synod, and our commitment to being both proactive and responsive in seeking rostered ministers who might be a match for our congregations. As of the day this report was written, the Southern Ohio Synod has 185 congregations and ministries. Of these, there are ten (10) congregations with full-time openings (three of which have a primary candidate identified), and three part-time calls open. This means that five percent of our congregations are vacant with a full-time call, and fewer than 2% are vacant with a part-time call. For congregations which are unable to call an ordained leader, stated supply pastors and Sunday pulpit supply continue to be important in their life and ministry. I will discuss an increasingly important option, the ministry of trained lay leaders, below.

Lay Leadership

Maybe God’s call to share the Good News of Jesus isn’t to ordained ministry yet, but you know God’s calling you to do something in the Church. Lay Worship and Synod Authorized Ministry could be a way for you to serve. God is calling you by name through the SOS Leadership Academy. We welcome Pastor Steve Kimm as the Coordinator of the SOS Leadership Academy. To refresh your memory, the Leadership Academy was created from Thrive! It’s still evolving into a ministry to raise up lay leaders. LWL can complete the program in a year. SAM is a two-year program. Contact Pastor Kimm for more information and there will be a presentation at Assembly lifting up the ministries of our Leadership Academy LWLs and SAMs.

Leadership Academy was created to equip the saints for ministry, as it says in Ephesians 4:11, “The gifts (Jesus) gave were that some would be apostles, some prophets, some evangelists, some pastors and teachers, to equip the saints for the work of ministry, for building up the body of Christ.”

In Assembly we will present LWL certificates and SAM certificates! We congratulate all who have been called to grow as disciples in the spreading of the gospel. Much of this is provided for by funding through the thrive campaign.

So, what in the world are LWLs and SAMs? LWL stands for “Lay Worship Leader”. These people are equipped to share the gospel and lead worship services on Sundays when Holy Communion is not served. At the Southern Ohio Leadership Academy LWL’s learn about the Lutheran confessions, the Old Testament and the New Testament and the art of preaching among other things, so that their preaching and worship leadership present our Lutheran understanding of the gospel in worship.

SAM stands for “Synod Authorized Minister.” These people are often assigned to congregations that cannot call a pastor. SAMs have been given authority by the Bishop to preside at Holy Communion at a that particular congregation, as well as to lead them in all of the congregation’s ministry and mission. SAMs are not to be called pastor, nor to conduct weddings, although they will provide leadership by meeting with council, preaching sermons, teaching Bible studies, conducting funerals and most other roles the ordained have.

Here is some startling news: as we look back over that last number of years, the need of synods to place rostered leaders in congregations has grown due to the many baby-boomers who are retiring. While at the same time the number of rostered leaders finishing senior year and ready for placement has been drastically decreasing. This gap has been widening into the hundreds every year for the last decade. Which leaves the church in need of finding creative ways to develop leaders. This is the business of the Southern Ohio Leadership Academy.

If you have interest in leading worship or congregational leadership or just want to know more about the Leadership Academy, please talk with Pastor Steve Kimm.

Equipping ALL Lay Leaders of ALL Ages

Bootcamp

If you are a new president or vice president, we have Bootcamp. We have offered this ministry for the past three years, online. The plan is to have an Advanced Bootcamp in the fall focusing on Congregational Thriving for Health and Mission. Watch for more details soon.

Leaders, please hear me, we are here to walk alongside (that’s the meaning of synod), so use us! We want you to succeed and thrive.

Play in the Sandbox

Do you need ideas for your ministry? Have you created resources or have ideas to share? COME PLAY in the Community Sandbox, an online FREE resource for SOS congregations.

JOIN the 250+ users and check out the 250+ current resources. We’re in growth mode and with your help we’ll surpass 1000+resources this year. The resources cover all aspects of ministry

and new categories and tags are added regularly. If you want more information, or want to join, or want to add resources contact Gary Pecuch.

Youth Ministry with Young People and Young Adult Ministry

When the ELCA Youth Gathering was cancelled in 2022, the SOS jumped into action and we had our own Synod Day with worship, fellowship, a service project, and flavored Ice. We have another Synod Day this year on June 14. Join us!

Get ready in 2024 for the ELCA Youth Gathering, Myle, tAble, the Young Adult Gathering and the Extravaganza. There are lots of opportunities to connect adult leaders from all over the synod mission territory for networking, in person clusters, retreats, summer church trips, service learning and resources sharing. All you have to do is ask!

Are you looking for personal attention and need help, ideas or conversations and coaching about youth ministry? Do you want to know what's going on in children's, youth and family ministries in the world now, that we have come out of the pandemic? Whether you have one young person or lots of them, together we can vision and design a plan specifically for your congregation. How? Contact Gary Pecuch!

Effective Church Council Events

Effective Church Council Events were held in 2022 and early 2023 led by Pastor Mike Ward and Pastor Paul Walters of GSB Consulting. Watch the SOS Happening Now emails for more events.

HOPE in BELIEVING – STEWARDSHIP and MISSION SUPPORT

Thank you SOS Stewardship Team for faithful accompaniment with congregations. We, Lutherans, have a lot going on – as baptized children of God, as congregations of the faithful, as the Southern Ohio Synod, and as the ELCA. We are sharing the good news about Jesus, caring for those in need, advocating for those on the margins, encouraging and equipping both rostered and lay leaders of the church, and calling our people to live into their baptismal promises, and all while the pace of change in our mission field accelerates. This is not a time for Lutherans to hide their light under a bushel basket, this is a time for us to Let Our Light Shine, both as encouragement to the saints and witness to the world. We have been inspired to hear your stories. One of the ways in which our congregations shine is through your generosity in supporting the work we all do together as ELCA Lutherans! Thank you for your generosity! The Stewardship Team looks forward to introducing the theme for this year's Mission Support appeal at Assembly.

Learning to tell our stories more effectively is an important strategy in building congregational health and an essential component in effective stewardship. We are delighted to be able to

offer Stewardship for All Seasons to congregations who would like to take their stewardship ministry to the next level. After five years, we are impressed by the results in our participating congregations who report not only increased giving, but a stronger sense of missional purpose and engagement as well. Be sure to check out this valuable opportunity on our website.

HOPE in BELIEVING – LOVING NEIGHBOR

The ministry of loving our neighbor takes place wherever the “rubber meets the road,” in the places where congregations and individual members interact with their neighbors. This is why our congregations are the mission centers of our church, and individual Lutherans are our missionaries. For that reason, we have been increasing our investment in our lay members to equip them for this baptismal calling. The Vibrant Church Conference is focused specifically on encouraging, equipping, and empowering lay people for various kinds of ministry, from community gardens and creation care ministries to Biblical storytelling. We also strive to support congregations as they actively assist neighbors in need, especially through our Hunger Task Force. At the same time, we can always do a better job of loving our neighbors on the margins, and we are grateful for our Ohio State Public Policy Office, led by Deacon Nick Bates, our Race Relations Team, and our brand-new Authentic Diversity and Inclusion Team, as they help us to learn how we can be more loving neighbors. Last year’s Synod Worship Service with Bishop Palmer of the West Ohio Conference of the United Methodist Church as our preacher was a highlight of this work, and we are looking forward to deeper learning in this area.

HOPE in BELIEVING – CLARIFYING WHERE ARE WE GOING AS A SYNOD

Jesus calls us to be and to make disciples. What does that mean for you? What does it mean for the congregations of SOS? Where is the Spirit leading us and how do we engage people to share our faith stories, share the Gospel, and invite one another into the Good News of Jesus? We’ve been doing so well with our Synod vision, “Stronger and Better Together...Joining Jesus in the Restoration of the World,” but how can we do better in sharing the FAITH which brings us such HOPE?

When we first developed this vision together, we identified three values which would guide us in our work together: we Cultivate, we Collaborate, and we Clarify. We’ve been doing so well with the first two. Collaborating together and cultivating new ways of doing ministry are very much a part of how we do things here in Southern Ohio. Now is the time to focus very intentionally on how we, as a Synod, as congregations, as leaders, and as disciples, clarify who we are and what we do as baptized children of God.

Over the last few months, our Outside the Box team, led by Mr. Chris Clothier and leaders from across the Synod (and even beyond the synod) have been dreaming and strategically planning for this next phase of Stronger and Better Together, a vision which has served us so well, and is expanding and growing in response to new opportunities and potential. I look forward to the Assembly when we will share what all this means for you and the congregations of this mission territory.

HOPE in BELIEVING...DRUMROLL PLEASE

We have a brand-new MISSION START...Yippie...thanks be to God!
It began quietly on March 1, 2023 under the leadership of Mission Developer, Pastor Rebecca Grate.

MomenToUs is an exciting new opportunity to tell the story of Jesus in a way where people who are busy and over-scheduled can engage for the first time or to add to the ministry they are currently doing. This is a new experiment in living as a community of faith and planting a church, one that is intentionally hybrid (online and in-person), but with no hopes of buying land, or building a building. This mission start really and truly is one of a kind in the ELCA and we are so excited that we are entrusted with this holy experiment.

MomenToUs launched online Easter Sunday and the in-person events begin this summer or fall. They even have a few surprise teaser podcasts that drop early! You can find those on Apple Podcasts, Spotify, or the YouTube channel. Pastor Grate will be present at Synod Assembly and will love to answer your questions and help you get connected to MomenToUs in-person and online.

Our Assembly OFFERING will be received to help support this new holy experiment.

HOPE in BELIEVING...ANOTHER DRUM ROLL...More Exciting News

So that the Southern Ohio Synod can keep growing and leading the way, as we grow and expand our vision of Stronger and Better Together...Joining Jesus in the Restoration of the World, I am pleased to announce that the Synod Council has extended a call for a new position on the Bishop's Team: a new Assistant to the Bishop for Discipleship Leadership Engagement. The importance of this work—and all the moving parts which are involved—make this really a call and a half, and so I will be delighted to introduce to you the clergy couple who have accepted this call and will share this work between them. I know you will be excited for the ministry ahead and will welcome them to the SOS family.

Thank you to the Bishop's Office Team for walking alongside of all the ministries and sharing Jesus. I could not do what I do without them. They are rockstars. You will have a chance to meet them at Assembly.

HOPE in BELIEVING...IF YOU'RE STILL READING THIS

Jesus Christ was born, lived, died and is risen so that we might have hope and life, grace and forgiveness. No matter who you are in this synod the news is Good – God loves you! Faith stories keep us going in the Good News. When you come to the Assembly on June 3 to Peace Lutheran Church, Beavercreek, OH, come ready to SHARE a piece of your story of HOPE. We will have sticky notes for you to write a word, phrase or picture of where you see hope in Jesus.

THANK YOU FOR WHAT YOU DO IN THE CONGREGATION YOU SERVE.

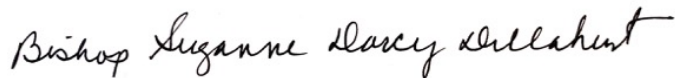
THANK YOU FOR BEING A VOTING MEMBER OF THIS SYNOD ASSEMBLY.

Keep reading...you are almost done...

We will have two Pre-Assembly VIRTUAL Gatherings on MAY 9 @ 6:30-8:00 PM and MAY 23 @ 6:30-8:00 where we will review the Mission and Ministry Plan, Audit Report, Resolutions, Compensation Guidelines, voting practices and other FUN stuff.

I love serving with you in ministry and sharing Jesus. See you in June!

In Christ,

A handwritten signature in cursive script that reads "Bishop Suzanne Darcy Dillahunt".

+Bishop Suzanne Darcy Dillahunt

2023 Southern Ohio Synod Assembly Agenda

June 3, 2023

Peace Lutheran Church, Beavercreek, OH
3530 Dayton Xenia Road, Beavercreek, OH 45432

Hope in Believing

Romans 15:13

June 3, 2023

9:30 **Plenary Session 1**

Call to Worship and Opening of the Assembly

General Welcome

(Bishop Dillahunt)

Tutorial on Voting

Credentials Report

(Pastor Grate)

Synod Council Recommendation #1

Consent Rules of Procedure for 2023 Assembly

(Mrs. Holly Fischer, Secretary)

Synod Council Recommendation #2

Consent Agenda for 2023 Assembly

(Mrs. Holly Fischer, Secretary)

Synod Council Recommendation #3

Consent Approval of the Southern Ohio Synod

Required Constitutional Provisions

(Mrs. Holly Fischer, Secretary)

Nominations Committee Report for the General Ballot

(Mrs. Michelle Riesbeck, Chair)

HOPE Reflection

Report of the Reference and Counsel Committee

(Pastor Abrams/Pastor Richter)

Report of the Treasurer

(Mr. Kevin Pyle, Treasurer and Finance Team)

Synod Council Recommendation #4

Approval of the 2024-2025 Mission and Ministry Plan

(Mrs. Holly Fischer, Secretary)

Report of the Audit Team

(Mr. Christopher Clothier, Chair)

Synod Council Recommendation #5

Receive the 2021 and 2022 Audit Reports by Consent

(Mrs. Holly Fischer, Secretary)

Break

Ministry Moment Video

Credentials Report (Pastor Grate)

Prayer and Elections General Ballot #1

Hope Reflection

Compensation Standards for 2024-2025

(Mr. Josh Brodbeck, Pastor Peter Kruse, Taskforce)

Synod Council Recommendation #6

Compensation Standards for Rostered Ministers and

Pulpit Supply 2024-2025

(Mrs. Holly Fischer, Secretary)

Report of the Secretary (Mrs. Holly Fischer)

Ministry Moment Video

Elections Report (Pr. Grate)

Prayer and General Ballot #2 (If necessary)

Report of the Southern Ohio Synod Bishop **Part 1**

(Bishop Suzanne Darcy Dillahunt)

12:15

Lunch

1:45

Plenary Session 2

Call to Worship and Prayer

Credentials Report (Pr. Grate)

Elections Report Second General Ballot (If necessary)

Prayer and General Ballot #3 (If necessary)
Report of Reference and Counsel (Pr. Abrams)

Report of the Southern Ohio Synod Bishop **Part 2**

Ministry Moment Video

Synod Council Recommendation #7

Vote To Seat MomenToUs as a Synod Authorized Worshipping
Community

(Mrs.Holly Fischer, Secretary)

Where Do You See Hope Conversations and Sharing

ELCA Churchwide Video Report

Hope Reflection

Anniversary Celebrations for Rostered Ministers and Congregations

Ministry Moment Video

Recognition for Service on Synod Council

Hope Reflection

4:30 Closing of the Assembly & Worship

2023 SOUTHERN OHIO SYNOD ASSEMBLY RULES OF PROCEDURE

The following rules of procedure will need approval of the 2023 Southern Ohio Synod Assembly by a two-thirds majority vote.

1. The following courtesies and adherence to good parliamentary procedure shall be the standard.
 - A. To obtain the floor, please
 1. Go to the indicated floor microphone
 2. Address the chair
 3. Identify yourself by giving your
 - a. Name
 - b. Congregation, agency, or institution
 - c. Town or city
 4. Speak slowly, loudly, clearly
2. Unless otherwise determined by a majority of the Assembly, all speeches during discussion shall be limited to two (2) minutes. Speakers may speak a second time on the same issue, but only after all others desiring to speak have been given opportunity to do so.
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 Southern Ohio Synod Assembly.
4. In accordance with ELCA bylaw 10.02.03 and consistent with †S7.21 of the Southern Ohio Synod governing documents, synod authorized worshipping communities and their developer in our synod shall be granted voice and vote at the Southern Ohio Synod Assembly.
5. Voting members shall not absent themselves from any meeting of the assembly without valid excuse.
6. All motions, resolutions, amendments, and nominations shall be submitted in writing on the form provided to the Secretary of the Southern Ohio Synod Council, by 10:00am on June 3, 2023.
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 assembly agenda meeting times as necessary.
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 final session of the assembly by a two-thirds vote.

Required Constitutional Provisions

**AMENDMENTS TO THE CONSTITUTION FOR SYNODS
AS APPROVED BY THE 2022 CHURCHWIDE ASSEMBLY**

**Official Notice of Certification of Required Provisions
and
Notice of Recommended Provisions**

Prepared by the Office of the Secretary
Evangelical Lutheran Church in America
August 2022

Following is official notification of amendments to the *Constitution for Synods* that were approved by the 2022 Churchwide Assembly. Additions are **underlined**. Deletions are **struck through** in the text.

Provisions within the *Constitution for Synods* are of two types:

- **Required Provisions:** Sections of the *Constitution for Synods* marked by a dagger [†] are required provisions. These sections, including constitutional provisions and bylaws, must be used without alteration or amendment of the text in any manner (i.e., neither additions nor deletions are permissible). In accordance with provision †S18.11, amendments to required provisions in the *Constitution for Synods* passed by the Churchwide Assembly are automatically incorporated into the constitutions of individual synods upon formal certification by the secretary of this church.
- **Non-Required Provisions:** Sections of the *Constitution for Synods* not marked by a dagger are non-required provisions. These provisions represent wording recommended by the Churchwide Assembly. In accordance with provision †S18.12, whenever the secretary of the Evangelical Lutheran Church in America officially informs synods that the Churchwide Assembly has amended non-required provisions within the *Constitution for Synods*, the synod constitution may be amended to reflect any such amendment by a majority vote at any subsequent meeting of the Synod Assembly without presentation at a prior Synod Assembly. An amendment that is identical to a provision of the *Constitution for Synods* shall be deemed to have been ratified upon its adoption by the synod. The Church Council, through the secretary of this church, shall be given prompt notification of its adoption.

For convenience, in this document the amendments to the *Constitution for Synods* approved by the 2022 Churchwide Assembly are organized into four sections:

1. ***Amendments to Required Provisions.*** These provisions are presented in Section 1.
2. The 2022 Churchwide Assembly approved the redesignation of two provisions from non-required to required. These provisions are presented in Section 2. They must now be entered into each synod's constitution. If they already are part of a synod's constitution, they must now be marked as "required."
3. The 2022 Churchwide Assembly approved the redesignation of one provision from required to non-required. This provision is presented in Section 3. If a synod desires to eliminate this provision, there must be a majority vote by the synod assembly to amend the synod's constitution. Note also that there is a wording change that was approved by the assembly. If the synod maintains this provision, the wording change may be incorporated, and would require a majority vote.
4. ***Amendments to Non-Required Provisions.*** These provisions are presented in Section 4.

The Office of the Secretary would like to express gratitude for your faithful attention to your synod's constitution!

Section 1: Amendments to Required Provisions

Chapter 6: STATEMENT OF PURPOSE

- †S6.02. To participate in God’s mission, this synod as a part of the Church shall:
- c. Serve in response to God’s love to meet human needs, caring for the sick and the aged, advocating dignity, and justice, and equity for all people, working for peace and reconciliation among the nations, caring for the marginalized, embracing and welcoming racially and ethnically diverse populations, and standing in solidarity with the poor and oppressed powerless and committing itself to their needs.
- †S6.03.01. The responsibilities of the synod include the following:
- a. providing for pastoral care of congregations, ministers of Word and Sacrament, and ministers of Word and Service in the synod, including:
 - 1) approving candidates for ~~rostered ministry the ministry of Word and Sacrament~~ in cooperation with the appropriate seminaries of this church, which may be done through multi-synod committees;
 - 2) authorizing ordinations and ordaining ~~rostered~~ ministers ~~of Word and Sacrament~~ on behalf of this church;
 - 3) ~~approving ministers of Word and Service, which may be done through multi-synod committees;~~
 - 4) ~~authorizing ordinations and ordaining ministers of Word and Service on behalf of this church; and~~
 - 5) consulting in the call process for rostered ministers.
- †S6.04. Except as otherwise provided in this constitution and bylaws, the Synod Council shall establish processes that will ensure that at least 60 percent of the members of the synod assemblies, councils, committees, boards, and other organizational units shall be laypersons; and that, ~~as nearly as possible~~, at least 45 percent of the lay members of assemblies, councils, committees, boards, or other organizational units shall be women and, ~~as nearly as possible~~, at least 45 percent shall be men; and that, where possible, the representation of ~~rostered ministers of Word and Sacrament~~ shall include both men and women. This synod shall establish processes that will enable it to reach a minimum goal that 10 percent of its assemblies, councils, committees, boards, or other organizational units be persons of color and/or persons whose primary language is other than English.
- ~~†S6.04.01. It is the goal of this synod that 10 percent of the membership of synod assemblies, councils, committees, boards and/or other organizational units be persons of color and/or persons whose primary language is other than English.~~
- †S6.04.0201. It is the goal of this synod that at least 10 percent of the voting members of the Synod Assembly, Synod Council, committees, and organizational units of this synod be youth and young adults. The Synod Council shall establish a plan for implementing this goal. For purposes of the constitution, bylaws, and continuing resolutions of this synod, the term “youth” means a voting member of a congregation who has not reached the age of 18 at the time of election or appointment for service. The term “young adult” means a voting member of a congregation between the ages of 18 and 30 at the time of election or appointment for service.

Chapter 7: SYNOD ASSEMBLY

- †S7.21. The membership of the Synod Assembly, of which at least 60 percent of the voting membership shall be composed of laypersons, shall be constituted as follows:
- a. All ~~rostered~~ ministers ~~of Word and Sacrament~~ under call on the roster of this synod ~~in attendance at the Synod Assembly~~ shall be voting members ~~of the Synod Assembly~~.
 - b. ~~All ministers of Word and Service, under call, on the roster of this synod shall be voting members in the Synod Assembly.~~
 - eb. A minimum of one lay member elected by each congregation with fewer than 175 baptized members and a minimum of two lay members elected by each congregation with 175 or more baptized members related to this synod, typically one of whom shall be a man and one of whom shall be a woman, shall be voting members. The Synod Council shall establish a formula to provide additional lay representation from congregations on the basis of the number of baptized members in the

congregation. The Synod Council shall seek to ensure that, **as nearly as possible**, at least 45 percent of the lay members of the assembly shall be women and, **as nearly as possible**, at least 45 percent shall be men.

dc. Voting membership shall include the officers of this synod.

†S7.21.02. If a special Synod Assembly is called and voting members at the previous assembly are unable to serve as voting members, where permitted by state law, the congregation through the Congregation Council may elect new members who shall continue to serve until the next **regular** Synod Assembly.

Chapter 8: OFFICERS

†S8.12. As this synod's pastor, the bishop shall:

[...]

i. Oversee and administer the work of this synod and in so doing:

[...]

4) **exercise supervision over direct and guide** the work of the other officers;

5) **coordinate exercise supervision over** the work of all synod staff members;

[...]

12) appoint a statistician of the synod, who shall secure the **parochial** reports of the congregations and make the reports available to the secretary of this church for collation, analysis, and distribution of the statistical summaries to this synod and the other synods of this church.

†S8.16.01. The following procedures shall govern matters of potential conflicts of interest for synod bishops:

a. Whenever a synod bishop determines that a matter of the kind described in †S8.16.01.b. may require **his or her the bishop's** determination or action with respect to a related individual as defined in †S8.16.01.c., the synod bishop shall withdraw from personal involvement in such matter and shall so notify the presiding bishop. The presiding bishop shall then appoint another synod bishop from the same region to handle the matter to conclusion. In dealing with such matter, the appointed bishop shall exercise all of the functions and authority to the same extent as if the appointed bishop were the elected bishop of the withdrawing bishop's synod.

b. Matters include any proceedings under Chapter 20, proceedings under provisions **7.46. and 7.75.** of the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America* (†S14.18. **and** †S14.43.), candidacy, reinstatement, and similar matters where determinations or actions by the synod bishop could change, limit, restrict, approve, authorize, or deny the related individual's ministry on one of the official rosters of this church.

~~†S8.23. In the event of the death, resignation, or disability of the bishop, the vice president, after consultation with the presiding bishop of the Evangelical Lutheran Church in America, shall convene the Synod Council to arrange for the conduct of the duties of the bishop until a new bishop shall be elected or, in the case of temporary disability, until the bishop resumes full performance of the duties of the office.~~

†S8.32. The secretary shall:

a. Keep the minutes of all meetings of the Synod Assembly and Synod Council, be responsible for **the printing and** distribution of such minutes, and perform such other duties as this synod may from time to time direct.

†S8.51. The terms of office of the officers of this synod shall be as follows:

[...]

b. The vice president and secretary of this synod shall be elected to a term of _____ years and may be re-elected. The officer shall serve until **his or her a** successor takes office.

c. The treasurer of this synod shall be [elected] [appointed] to a **term of** _____ years **term** and may be **[re-elected] or [re-appointed]**. The treasurer shall serve until **his or her a** successor takes office.

†S8.57. The recall or dismissal of an officer and the vacating of office may be effected for willful disregard or violation of the constitutions, bylaws, and continuing resolutions of this church; for such physical or mental disability as renders the officer incapable of performing the duties of office; or for such conduct as would subject the officer to disciplinary action as a rostered minister or as a member of a congregation of this church.

[...]

- e. In the case of alleged physical or mental incapacity of an officer of the synod, the procedures outlined in †S8.56. shall be followed, and such officer shall comply with the decision of the Synod Council. If such officer fails or refuses to comply, the Synod Council may proceed to petition for recall or dismissal as follows:

[...]

- 2) the Committee on Appeals, **exclusive of any members other than those** who are disqualified, shall review the findings and decision of the Synod Council and by an affirmative vote of at least two-thirds of those present and voting may adopt the findings and grant the petition.

†S8.58. If the bishop is to be temporarily absent from the synod for an extended period **not to exceed 90 days**, the bishop, **after consultation with the presiding bishop and** with the consent of the Synod Council, may appoint as acting bishop for such period a minister of Word and Sacrament of this church. Except as limited by action of the Synod Council, an acting bishop shall possess all of the powers and authority of a regularly elected bishop other than authority to ordain or to authorize the ordination of properly approved candidates for ordination.

Chapter 11: COMMITTEES (names of other organizational units)

†S11.02. The Consultation Committee of this synod shall consist of at least six persons and not more than 12 persons, of whom half shall be **rostered** ministers ~~of Word and Sacrament~~ and half shall be laypersons, who shall each be elected by the Synod Assembly for a term of six years without consecutive re-election. The functions of the Consultation Committee are set forth in Chapter 20 of the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America* and in Chapter 17 of this constitution. The size of the Consultation Committee, in accord with this provision, shall be defined in this synod's bylaws.

†S11.03. The Committee on Discipline of this synod shall consist of 12 persons, of whom six shall be **rostered** ministers ~~of Word and Sacrament~~ and six shall be laypersons, who shall each be elected by the Synod Assembly for a term of six years without consecutive re-election.

Chapter 13: CONGREGATIONS

†S13.02. It shall be the responsibility of each congregation of this synod to **elect choose** from among its voting members laypersons to serve as members of the Synod Assembly as well as persons to represent it at meetings of any conference, cluster, coalition, or other area subdivision of which it is a member. **Normatively, congregations should hold elections prior to each regular meeting of the Synod Assembly.** The number of persons to be elected by each congregation and other qualifications shall be as prescribed in guidelines established by this synod.

Chapter 14: ROSTERED MINISTERS

†S14.12. Consistent with the faith and practice of the Evangelical Lutheran Church in America,

- a. Every minister of Word and Sacrament shall:

[...]

- 8) **speaking publicly to the world in solidarity with the poor and oppressed, calling for justice and proclaiming God's love for the world advocating dignity, justice, and equity for all people, working for peace and reconciliation among the nations, caring for the marginalized, and embracing and welcoming racially and ethnically diverse populations.**

†S14.18. The provisions for termination of the mutual relationship between a minister of Word and Sacrament and a congregation shall be as follows:

- a. The call of a congregation, when accepted by a pastor, shall constitute a continuing mutual relationship and commitment which shall be terminated only by the pastor's death or, following consultation with the synod bishop, for **any of** the following reasons:

[...]

- 4) **inability to conduct the pastoral office effectively in view of physical** disability or **mental** incapacity of the pastor;

[...]

- b. When allegations of **physical** disability or **mental** incapacity of the pastor under paragraph a.4) above, or ineffective conduct of the pastoral office under paragraph a.3) above, have come to the

attention of the bishop of this synod,

1) the bishop, in his or her who has sole discretion, may investigate such conditions personally together with a committee of two rostered ministers and one layperson, or

[...]

- c. In case of alleged physical disability or mental incapacity under paragraph a.4) above, the bishop's committee shall obtain and document competent medical opinion concerning the pastor's condition. When a disability or incapacity is evident to the committee, the bishop of this synod may declare the pastorate vacant. When the pastorate is declared vacant, the Synod Council shall list the pastor on the roster of Ministers of Word and Sacrament with disability status. Upon removal resumption of the ability to conduct the office effectively disability and restoration of the pastor to health, the bishop shall take steps to enable the pastor to resume the ministry, either in the congregation last served or in another appropriate call.

†S14.21. The parochial records of all baptisms, confirmations, marriages, burials, communicants, members received, members transferred or dismissed, members who have become inactive, or members excluded from the congregation shall be kept accurately and permanently. They shall remain the property of each congregation. At the time of the closure of a congregation, such records shall be sent to the regional archives. The secretary of the congregation shall attest to the bishop of this synod that such records have been placed in the secretary's his or her hands in good order by a departing pastor before:

†S14.23. During service to a congregation, an interim pastor shall have the rights and duties in the congregation of a regularly called pastor. The interim pastor may delegate the same in part to an interim supply pastor with the consent of the bishop of this synod. The interim pastor and any rostered minister who may assist shall refrain from exerting influence in the selection of a pastor. Upon completion of service, the interim pastor shall certify to the bishop of this synod that the congregation parochial records, for the period for which the interim pastor was responsible, are in order.

†S14.32. Consistent with the faith and practice of the Evangelical Lutheran Church in America, every minister of Word and Service shall:

[...]

- c. Speak publicly to the world in solidarity with the poor and oppressed, calling for justice and proclaiming God's love for the world, witnessing to the realm of God in the community, the nation, and abroad advocating dignity, justice, and equity for all people, working for peace and reconciliation among the nations, caring for the marginalized, and embracing and welcoming racially and ethnically diverse populations;

[...]

†S14.43. The provisions for termination of the mutual relationship between a minister of Word and Service and a congregation shall be as follows:

- a. The call of a congregation, when accepted by a minister of Word and Service, shall constitute a continuing mutual relationship and commitment which shall be terminated only by the deacon's death or, following consultation with the synod bishop, for any of the following reasons:

[...]

4) inability to conduct the office effectively in view of physical disability or mental incapacity of the minister of Word and Service; [...]

- b. When allegations of physical disability or mental incapacity of the minister of Word and Service under paragraph a.4) above, or ineffective conduct of the ministry of Word and Service under paragraph a.3) above, have come to the attention of the bishop of this synod,

1) the bishop, in his or her who has sole discretion, may investigate such conditions personally together with a committee of two rostered ministers and one layperson, or

[...]

- c. In case of alleged physical disability or mental incapacity under paragraph a.4) above, the bishop's committee shall obtain and document competent medical opinion concerning the minister of Word and Service's condition. When a disability or incapacity is evident to the committee, the bishop of this synod may declare the position vacant. When the position is declared vacant, the Synod Council shall list the deacon on the roster of Ministers of Word and Service with disability status. Upon removal resumption of the ability to conduct the office effectively disability and restoration of the minister of Word and Service to health, the bishop shall take steps to enable the minister of Word and Service to resume the ministry, either in the congregation last served or in another appropriate call.

Chapter 15: FINANCIAL MATTERS

- †S15.11. Since the congregations, synods, and churchwide organization are interdependent expressions that share in God's mission, all share in the responsibility to develop, implement, and strengthen the financial support of the whole church. The gifts and offerings of the members of the Evangelical Lutheran Church in America are given to support all parts of this church; thus the unity of this church should be evidenced in determining each part's share of the gifts and offerings. Therefore: [...]
- †S15.31. This synod shall arrange to have an annual audit of its financial records conducted by a certified public accountant firm recommended by the synod Audit Committee and approved by the Synod Council. The audited annual financial report shall be submitted by this synod to the churchwide Office of the Treasurer and to the congregations of this synod. ~~The financial reports shall be in the format approved from time to time by the churchwide Office of the Treasurer.~~

Chapter 16: INDEMNIFICATION

- †S16.01. Subject to the limitations and duties imposed by law, each person who is or was made or threatened to be made a party to any proceeding by reason of the present or former capacity of that person as a Synod Council member, officer, employee, or committee member of this synod shall be indemnified against all costs and expenses incurred by that person in connection with the proceeding. Indemnification of any person by reason of that person's capacity as a director, officer, employee, or committee member of any other organization, regardless of its form or relationship to this synod, is subject to the provisions of ~~section~~ †S16.02.
- †S16.03. This synod may purchase and maintain insurance on behalf of itself or any person entitled to indemnification pursuant to this chapter against any liability asserted against and incurred by this synod or by such other person in or arising from a capacity described in ~~section~~ †S16.01. or ~~section~~ †S16.02.
- †S16.04. When written charges against a rostered minister of this church are made in disciplinary proceedings under Chapter 20 of the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America* by the synod bishop or when written charges against a congregation are made in disciplinary proceedings by the Synod Council or the synod bishop, and the discipline hearing committee determines that no discipline shall be imposed, then if such determination is not reversed or set aside on appeal, indemnification shall be made by the synod to the accused for reasonable attorney's fees and other reasonable expenses related to the defense of the charges. The determination of the reasonableness of such fees and expenses shall be ~~made decided~~ by the Synod Council.

Chapter 18: AMENDMENTS, BYLAWS, AND CONTINUING RESOLUTIONS

- †S18.31. This synod may adopt continuing resolutions not in conflict with this constitution or its bylaws or the constitution, bylaws, and continuing resolutions of the churchwide organization. Such continuing resolutions may be adopted or amended by a majority vote of the Synod Assembly or by a two-thirds vote of ~~the~~ Synod Council. Newly adopted continuing resolutions and amendments to existing continuing resolutions shall be reported to the secretary of this church.

Section 2: Provisions Reclassified from Non-Required to Required

Chapter 8: OFFICERS

~~[Provision is now required]~~

- †S8.52. The terms of the officers shall begin on the first day of the _____ month following election or, in special circumstances, at a time designated by the Synod Council.

Chapter 11: COMMITTEES (names of other organizational units)

~~[Provision is now required]~~

- †S11.11. This synod shall in its bylaws or by continuing resolution establish a process to ensure that the members of its committees and other organizational units will be persons possessing the necessary knowledge and competence to be effective members of such units, and to meet the requirements of †S6.04. With the exception

of ministers on the rosters of this synod who reside outside the territory of this synod, each member of a committee of this synod, or any other organizational unit created by this synod, shall be a voting member of a congregation of this synod.

Section 3: Provision Reclassified from Required to Non-Required

Chapter 7: SYNOD ASSEMBLY

[Provision is no longer required]

‡S7.21.01. Voting members shall begin serving with the opening of a regular Synod Assembly and shall continue serving until ~~voting members are seated at the opening of~~ the next regular Synod Assembly.

Section 4: Amendments to Recommended Provisions

Chapter 7: SYNOD ASSEMBLY

S7.14. ~~One-half~~ One-third of the members of the Synod Assembly shall constitute a quorum.

S7.22. This synod may establish processes that permit retired rostered ministers, or those granted disability status, or on leave from call, on the roster of the synod to serve as voting members of the Synod Assembly, provided that such processes not result in fewer than 60% of the voting members of the Synod Assembly being laypersons in contravention of ~~consistent with~~ †S7.21.e. If the synod does not establish processes to permit the rostered ministers specified above to serve as voting members, they shall have voice but not vote in the meetings of the Synod Assembly.

S7.24. Ministers under call on the rosters of this synod shall remain as members of the Synod Assembly so long as they remain under call and so long as their names appear on the rosters of this synod. Lay members of the Synod Assembly representing congregations shall continue as such until the opening of the next regular synod assembly, or unless replaced by the election of new members for a special synod assembly, or until they have been disqualified by termination of congregation membership. ~~Normally, congregations will hold elections prior to each regular meeting of the Synod Assembly.~~

S7.26. This synod may establish processes through the Synod Council that permit lay representatives of authorized worshipping communities of the synod, which have been authorized under ELCA bylaw 10.01.04., to serve as voting members of the Synod Assembly, consistent with †S7.21.

S7.27. This synod may establish processes through the Synod Council to grant a minister of Word and Sacrament from a church body with which a relationship of full communion has been declared and established by the Churchwide Assembly of the Evangelical Lutheran Church in America the privilege of both voice and vote in the Synod Assembly during the period of that minister's service in a congregation of this church.

Chapter 8: OFFICERS

S8.42. The treasurer shall provide and be accountable for:

[...]

c. Receipt and acknowledgment of offerings, contributions, and bequests made to this synod, collecting interest and income from its invested funds, and paying regular appropriations and orders on the several accounts as approved and directed by the Synod Council. The treasurer shall transmit each month to the treasurer of the Evangelical Lutheran Church in America the funds received by this synod for the general work of this church as well as any funds to support restricted programs of this church.

[...]

f. ~~Obtaining a fidelity bond in the amount determined by the Synod Council for persons handling synod funds, which bond shall be in the custody of the secretary. The premium for the bond shall be paid by this synod. Fidelity coverage provided by the Evangelical Lutheran Church in America shall be deemed a fulfillment of this requirement.~~

Chapter 11: COMMITTEES (names of other organizational units)

S11.10. ~~General Provisions~~

Chapter 14: ROSTERED MINISTERS

- S14.13.** The pastor (a) shall keep accurate ~~parochial~~ records of all baptisms, confirmations, marriages, burials, communicants, members received, members dismissed, or members excluded from the congregation, (b) shall submit a summary of such statistics annually to this synod, and (c) shall become a member of the congregation upon receipt and acceptance of the letter of call. In a parish of multiple congregations, the pastor shall hold membership in one of the congregations.
- S14.15.** Each minister of Word and Sacrament on the roster of this synod shall submit a report of ~~his or her~~ ministry to the bishop of the synod at least 90 days prior to each regular meeting of the Synod Assembly.
- S14.34.** Each minister of Word and Service on the roster of this synod shall submit a report of ~~his or her~~ ministry to the bishop of the synod at least 90 days prior to each regular meeting of the Synod Assembly.

(Updated January 2023)

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

Major sections are designated as chapters. The chapters are numbered 1 through 18. The chapter designation becomes the first number in the codification sequence and is followed by a period.

Constitution provisions are codified with two sets of numbers (e.g. S6.03). Bylaw provisions are codified with three sets of numbers (e.g. S6.03.01). Continuing resolutions are also codified with three sets of numbers except that the third set is preceded by a capital letter (e.g. S6.04.A87).

† Indicates a required provision.

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Chapter 1.

NAME AND INCORPORATION

- †S1.01. The name of this synod, as determined by the Churchwide Assembly, shall be the Southern Ohio Synod of the Evangelical Lutheran Church in America.
- S1.01.01 The principal office of this synod shall be located in the geographic territory of the Southern Ohio Synod, as recommended by the Synod Council and ratified by the Assembly.
- †S1.02. For the purposes of this constitution and the accompanying bylaws, the Southern Ohio Synod of the Evangelical Lutheran Church in America is hereafter designated as “this synod” or “the synod.”
- †S1.11. This synod shall be incorporated. Amendments to the articles of incorporation of this synod shall be submitted to the Church Council for ratification before filing.
- †S1.21. The seal of this synod is the emblem of the ELCA.

Chapter 2.

STATUS

- †S2.01. This synod possesses the powers conferred upon it, and accepts the duties and responsibilities assigned to it, in the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*, which are recognized as having governing force in the life of this synod.
- †S2.02. The name Evangelical Lutheran Church in America (ELCA or “this church”) as used herein refers in general references to this whole church, including its three expressions: congregations, synods, and the churchwide organization. The name Evangelical Lutheran Church in America is also the name of the corporation of the churchwide organization to which specific references may be made herein.
- †S2.03. No provision of this constitution shall be inconsistent with the constitution and bylaws of this church.
- S2.04. This synod shall be the successor in law and in fact of that portion or portions of the jurisdictional unit or units of The American Lutheran Church, The Association of Evangelical Lutheran Churches, and the Lutheran Church in America previously located on its territory, and shall assume all the privileges and obligations of its predecessors.
- S2.05. Subject to the provisions of Ohio law, the separate existence of each of the predecessors shall cease; provided, that the corporate existence of each shall continue for the purpose of (1) filing any and all tax returns and other reports that it is or may be required to file with any governmental authority; (2) complying with any covenant or condition in any loan agreement, mortgage, or trust indenture requiring maintenance of its corporate existence; and (3) receiving any devise, bequest, gift, or grant contained in any will or other instrument, in trust or otherwise, made to this synod before or after the merger becomes effective, which would not otherwise insure to this synod.

Chapter 3.

TERRITORY

- †S3.01. The territory of this synod, as determined by the Churchwide Assembly, shall be: The counties of Adams, Athens, Belmont, Brown, Butler, Champaign, Clark, Clermont, Clinton, Coshocton (except St. John’s Lutheran Church, New Bedford), Darke, Delaware, Fairfield, Fayette, Franklin, Gallia, Greene, Guernsey, Hamilton, Highland, Hocking, Jackson, Knox, Lawrence, Licking, Logan, Madison, Meigs, Miami, Monroe, Montgomery, Morgan, Muskingum, Noble, Perry, Pickaway, Pike, Preble, Ross, Scioto, Shelby, Union, Vinton, Warren, and Washington in the state of Ohio; St. Mark Lutheran Church, Wapakoneta Auglaize County, in the state of Ohio; and Bethel Lutheran Church, Russell, in the state of Kentucky.
- †S3.02. “Determined by the Churchwide Assembly,” as stipulated by †S3.01., is understood to include the reported changes in synod relationship made by any congregation in a border area agreed under ELCA bylaws 10.01.01. and 10.01.03.

Chapter 4.

CONFESSION OF FAITH

- †S4.01. This synod confesses the Triune God, Father, Son, and Holy Spirit.

- †S4.02. This synod confesses Jesus Christ as Lord and Savior and the Gospel as the power of God for the salvation of all who believe.
- Jesus Christ is the Word of God incarnate, through whom everything was made and through whose life, death, and resurrection God fashions a new creation.
 - The proclamation of God’s message to us as both Law and Gospel is the Word of God, revealing judgment and mercy through word and deed, beginning with the Word in creation, continuing in the history of Israel, and centering in all its fullness in the person and work of Jesus Christ.
 - The canonical Scriptures of the Old and New Testaments are the written Word of God. Inspired by God’s Spirit speaking through their authors, they record and announce God’s revelation centering in Jesus Christ. Through them God’s Spirit speaks to us to create and sustain Christian faith and fellowship for service in the world.
- †S4.03. This synod accepts the canonical Scriptures of the Old and New Testaments as the inspired Word of God and the authoritative source and norm of its proclamation, faith, and life.
- †S4.04. This synod accepts the Apostles’, Nicene, and Athanasian Creeds as true declarations of the faith of this synod.
- †S4.05. This synod accepts the Unaltered Augsburg Confession as a true witness to the Gospel, acknowledging as one with it in faith and doctrine all churches that likewise accept the teachings of the Unaltered Augsburg Confession.
- †S4.06. This synod accepts the other confessional writings in the Book of Concord, namely, the Apology of the Augsburg Confession, the Smalcald Articles and the Treatise, the Small Catechism, the Large Catechism, and the Formula of Concord, as further valid interpretations of the faith of the Church.
- †S4.07. This synod confesses the Gospel, recorded in the Holy Scripture and confessed in the ecumenical creeds and Lutheran confessional writings, as the power of God to create and sustain the Church for God’s mission in the world.

Chapter 5.

NATURE OF THE CHURCH

- †S5.01. All power in the Church belongs to our Lord Jesus Christ, its head. All actions of this synod are to be carried out under his rule and authority.
- †S5.02. This church confesses the one, holy, catholic, and apostolic Church and is resolved to serve Christian unity throughout the world.
- †S5.03. The Church exists both as an inclusive fellowship and as local congregations gathered for worship and Christian service. Congregations find their fulfillment in the universal community of the Church, and the universal Church exists in and through congregations. This church, therefore, derives its character and powers both from the sanction and representation of its congregations and from its inherent nature as an expression of the broader fellowship of the faithful. In length, it acknowledges itself to be in the historic continuity of the communion of saints; in breadth, it expresses the fellowship of believers and congregations in our day.
- †S5.04. This church, inspired and led by the Holy Spirit, participates in The Lutheran World Federation as a global communion of churches, engaging in faithful witness to the gospel of Jesus Christ and in service for the sake of God’s mission in the world.

Chapter 6.

STATEMENT OF PURPOSE

- †S6.01. The Church is a people created by God in Christ, empowered by the Holy Spirit, called and sent to bear witness to God’s creative, redeeming, and sanctifying activity in the world.
- †S6.02. To participate in God’s mission, this synod as a part of the Church shall:
- Proclaim God’s saving Gospel of justification by grace for Christ’s sake through faith alone, according to the apostolic witness in the Holy Scripture, preserving and transmitting the Gospel faithfully to future generations.
 - Carry out Christ’s Great Commission by reaching out to all people to bring them to faith in Christ and by doing all ministry with a global awareness consistent with the understanding of God as Creator, Redeemer, and Sanctifier of all.

- c. Serve in response to God’s love to meet human needs, caring for the sick and the aged, advocating dignity, justice, and equity for all people, working for peace and reconciliation among the nations, caring for the marginalized, embracing and welcoming racially and ethnically diverse populations, and standing in solidarity with the poor and oppressed and committing itself to their needs.
 - d. Worship God in proclamation of the Word and administration of the sacraments and through lives of prayer, praise, thanksgiving, witness, and service.
 - e. Nurture its members in the Word of God so as to grow in faith and hope and love, to see daily life as the primary setting for the exercise of their Christian calling, and to use the gifts of the Spirit for their life together and for their calling in the world.
 - f. Manifest the unity given to the people of God by living together in the love of Christ and by joining with other Christians in prayer and action to express and preserve the unity which the Spirit gives.
- †S6.03. This synod, in cooperation with the churchwide organization, shall bear primary responsibility for the oversight of the life and mission of this church in its territory. In fulfillment of this role and consistent with policies and procedures of this church, the synod shall:
- a. Provide for pastoral care of congregations and rostered ministers in the synod;
 - b. Plan for, facilitate, and nurture the mission of this church through congregations;
 - c. Strengthen interdependent relationships among congregations, synods, and the churchwide organization, and foster relationships with agencies and institutions affiliated with or related to this church as well as ecumenical partners.
 - d. Interpret the work of this church to congregations and to the public on the territory of the synod.
- †S6.03.01. The responsibilities of the synod include the following:
- a. providing for pastoral care of congregations, ministers of Word and Sacrament, and ministers of Word and Service in the synod, including:
 - 1) approving candidates for rostered ministry in cooperation with the appropriate seminaries of this church, which may be done through multi-synod committees;
 - 2) authorizing ordinations and ordaining rostered ministers on behalf of this church;
 - 3) consulting in the call process for rostered ministers.
 - b. providing for leadership recruitment, preparation, and support in accordance with churchwide standards and policies, including:
 - 1) nurturing and supporting congregations and lay leaders;
 - 2) seeking and recruiting qualified candidates for the rostered ministries of this church;
 - 3) making provision for pastoral care, call review, and guidance;
 - 4) encouraging and supporting persons on the rosters of this church in stewardship of their abilities, care of self, and pursuit of continuing education to undergird their effectiveness of service; and
 - 5) supporting recruitment of leaders for this church’s colleges, universities, seminaries, and social ministry organizations.
 - c. providing for discipline of congregations, ministers of Word and Sacrament, and ministers of Word and Service; as well as for termination of call, appointment, adjudication, and appeals consistent with Chapter 20 of this church’s constitution.
 - d. providing for archives in conjunction with other synods.
- †S6.03.02. In planning for, facilitating, and nurturing the mission of this church through congregations, the responsibilities of the synod include the following:
- a. developing of new ministries, redevelopment of existing ministries, and support and assistance in the conclusion, if necessary, of a particular ministry;
 - b. leading and encouraging of congregations in their evangelism efforts;
 - c. assisting members of its congregations in carrying out their ministries in the world;
 - d. encouraging congregations to respond to human need, work for justice and peace, care for the sick and the suffering, and participate responsibly in society;
 - e. providing resources for congregational life;
 - f. grouping congregations in conferences, clusters, coalitions, or other area subdivisions for mission purposes.
- †S6.03.03. In strengthening interdependent relationships among congregations, synods, and the churchwide organization, and in fostering relationships with agencies and institutions affiliated with or related to this church as well as with ecumenical partners, the responsibilities of the synod include the following:

- a. promoting interdependent relationships among congregations, synods, and the churchwide organization, and entering into relationships with other synods in the region;
- b. fostering organizations for youth, women, and men, and organizations for language or ethnic communities;
- c. developing relationships with social ministry organizations and ministries, participating in their mission planning, and providing supportive funding;
- d. supporting relationships with and providing supportive funding on behalf of colleges, universities, and campus ministries;
- e. maintaining relationships with and providing supportive funding on behalf of seminaries and continuing education centers;
- f. fostering supporting relationships with camps and other outdoor ministries;
- g. fostering supporting relationships with preschools, elementary schools, and secondary schools operated by congregations of the synod;
- h. fostering relationships with ecumenical and global companions;
- i. cooperating with other synods and the churchwide organization in creating, using, and supporting regions to carry out those functions of the synod which can best be done cooperatively with other synods and the churchwide organization.

†S6.03.04. In interpreting the work of this church on the territory of the synod, the responsibilities of the synod include the following:

- a. encouraging financial support for the work of this church by individuals and congregations;
- b. participating in churchwide programs;
- c. interpreting social statements in a manner consistent with the interpretation given by the churchwide unit or office which assisted in the development of the statement, and suggestion of social study issues;
- d. providing ecumenical guidance and encouragement.

†S6.04. Except as otherwise provided in this constitution and bylaws, the Synod Council shall establish processes that will ensure that at least 60 percent of the members of the synod assemblies, councils, committees, boards, and other organizational units shall be laypersons; and that, as nearly as possible, at least 45 percent of the lay members of assemblies, councils, committees, boards, or other organizational units shall be women and, as nearly as possible, at least 45 percent shall be men; and that, where possible, the representation of rostered ministers shall include both men and women. This synod shall establish processes that will enable it to reach a minimum goal that 10 percent of its assemblies, councils, committees, boards, or other organizational units be persons of color and/or persons whose primary language is other than English.

†S6.04.01. It is the goal of this synod that at least 10 percent of the voting members of the Synod Assembly, Synod Council, committees, and organizational units of this synod be youth and young adults. The Synod Council shall establish a plan for implementing this goal. For purposes of the constitution, bylaws, and continuing resolutions of this synod, the term “youth” means a voting member of a congregation who has not reached the age of 18 at the time of election or appointment for service. The term “young adult” means a voting member of a congregation between the ages of 18 and 30 at the time of election or appointment for service.

†S6.05. Each assembly, council, committee, board, commission, task force, or other body of this synod or any synod units shall be conclusively presumed to have been properly constituted, and neither the method of selection nor the composition of any such assembly, council, committee, board, commission, task force, or other body may be challenged in a court of law by any person or be used as the basis of a challenge in a court of law to the validity or effect of any action taken

or authorized by any such assembly, council, committee, board, commission, task force, or other body.

†S6.06. References herein to the nature of the relationship between the three expressions of this church—congregations, synods, and the churchwide organization—as being interdependent or as being in a partnership relationship describe the mutual responsibility of these expressions in God’s mission and the fulfillment of the purposes of this church as described in this chapter, and do not imply or describe the creation of partnerships, co-ventures, agencies, or other legal relationships recognized in civil law.

Chapter 7. SYNOD ASSEMBLY

- †S7.01. This synod shall have a Synod Assembly, which shall be its highest legislative authority. The powers of the Synod Assembly are limited only by the provisions in the Articles of Incorporation, this constitution and bylaws, the assembly's own resolutions, and the constitutions and bylaws of the Evangelical Lutheran Church in America.
- †S7.11. A regular meeting of the Synod Assembly shall be held at least triennially.
- S7.11.01. The time and place of the Southern Ohio Synod Assembly shall be determined by the Synod Council. The time and place for the next regular assembly normally shall be announced 6 months prior to the assembly.
- S7.11.02. The Synod shall provide at least biennially a Synod-wide conference for rostered leaders to address issues of theology, continuing education, worship, or fellowship as deemed appropriate by the Bishop and Synod Council and subject to budget restrictions.
- S7.12. Special meetings of the Synod Assembly may be called by the bishop with the consent of the Synod Council, and shall be called by the bishop at the request of one-fifth of the voting members of the Synod Assembly.
- a. The notice of each special meeting shall define the purpose for which it is to be held. The scope of actions to be taken at such a special meeting shall be limited to the subject matter(s) described in the notice.
- b. If the special meeting of the Synod Assembly is required for the purpose of electing a successor bishop because of death, resignation, or inability to serve, the special meeting shall be called by the presiding bishop of the Evangelical Lutheran Church in America in cooperation with the Synod Council.
- S7.13. Notice of the time and place of all meetings of the Synod Assembly shall be given by the Synod Council or by its appointed representative at least 30 days in advance of the meeting.
- S7.13.01. The secretary shall provide the membership with all reports and recommendations to be considered at a meeting of the Synod Assembly at least 15 days in advance of the meeting.
- S7.14. One-third of the members of the Synod Assembly shall constitute a quorum.
- †S7.21. The membership of the Synod Assembly, of which at least 60 percent of the voting membership shall be composed of laypersons, shall be constituted as follows:
- a. All rostered ministers under call on the roster of this synod shall be voting members of the Synod Assembly.
- b. A minimum of one lay member elected by each congregation with fewer than 175 baptized members and a minimum of two lay members elected by each congregation with 175 or more baptized members related to this synod, typically one of whom shall be a man and one of whom shall be a woman, shall be voting members. The Synod Council shall establish a formula to provide additional lay representation from congregations on the basis of the number of baptized members in the congregation. The Synod Council shall seek to ensure that, as nearly as possible, at least 45 percent of the lay members of the assembly shall be women and, as nearly as possible, at least 45 percent shall be men.
- c. Voting membership shall include the officers of this synod.
- S7.21.01. Voting members shall begin serving with the opening of a regular Synod Assembly and shall continue serving until the opening of the next regular Synod Assembly.
- †S7.21.02. If a special Synod Assembly is called and voting members at the previous assembly are unable to serve as voting members, where permitted by state law, the congregation through the Congregation Council may elect new members who shall continue to serve until the next regular Synod Assembly.
- S21.03. Two lay members elected by each congregation, normally one of whom shall be male and one of whom shall be female, shall be voting members of the Synod Assembly. The Synod Council shall establish a formula to provide additional lay representation from congregations on the basis of the number of baptized members in the congregation. The Synod Council shall seek to ensure that, as nearly as possible, 50 percent of the lay members of the assembly shall be female and 50 percent shall be male. Additional members from each congregation normally shall be divided equally between male and female.

- S7.22.** This synod may establish processes that permit retired rostered ministers, or those granted disability status, or on leave from call, on the roster of the synod to serve as voting members of the Synod Assembly, provided that such processes not result in fewer than 60% of the voting members of the Synod Assembly being laypersons in contravention of †S7.21. If the synod does not establish processes to permit the rostered ministers specified above to serve as voting members, they shall have voice but not vote in the meetings of the Synod Assembly.
- S7.22.01.** All retired rostered ministers on the roster of this synod may be voting members of the Synod Assembly, consistent with †S7.21. above.
- S7.22.02.** Retired rostered ministers on the roster of this synod, who have registered to attend the Synod Assembly, shall be voting members of the Synod Assembly. Rostered Ministers on leave from call on the roster of the synod who have registered to attend the Synod Assembly shall be voting members of the Synod Assembly.
- S7.22.03.** The Synod Council shall establish a process which will assure that at least 60% of the voting membership of the Synod Assembly shall be lay persons.
- †S7.23.** The presiding bishop of the Evangelical Lutheran Church in America and such other official representatives of the churchwide organization as may be designated by the presiding bishop, shall have voice but not vote in the meetings of the Synod Assembly. Like privileges shall be accorded to those additional persons whom the Synod Assembly or the Synod Council shall from time to time designate.
- S7.24.** Ministers under call on the rosters of this synod shall remain as members of the Synod Assembly so long as they remain under call and so long as their names appear on the rosters of this synod. Lay members of the Synod Assembly representing congregations shall continue as such until the opening of the next regular synod assembly, or unless replaced by the election of new members for a special synod assembly, or until they have been disqualified by termination of congregation membership.
- S7.24.02.** The method by which lay members of the Synod Assembly shall be elected by each congregation shall be at the discretion of each congregation. Such method may be either action by the Congregation Council or by a meeting of the congregation.
- †S7.25.** Except as otherwise provided in this constitution or in the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*, each voting member of the Synod Assembly shall be a voting member of a congregation of this synod.
- S7.26.** This synod may establish processes through the Synod Council that permit lay representatives of authorized worshipping communities of the synod, which have been authorized under ELCA bylaw 10.01.04., to serve as voting members of the Synod Assembly, consistent with †S7.21.
- S7.27.** This synod may establish processes through the Synod Council to grant a minister of Word and Sacrament from a church body with which a relationship of full communion has been declared and established by the Churchwide Assembly the privilege of both voice and vote in the Synod Assembly during the period of that minister’s service in a congregation of this church.
- S7.28.** Duly elected voting members of the Synod Council who are not otherwise voting members of the Synod Assembly under †S7.21. shall be granted the privilege of both voice and vote as members of the Synod Assembly.
- †S7.31.** Proxy and absentee voting shall not be permitted in the transaction of any business of the Synod Assembly.
- S7.32.** Special rules of procedure may be adopted at the beginning of each regular or special meeting of the Synod Assembly. *Robert’s Rules of Order*, latest edition, shall govern parliamentary procedure of the Synod Assembly, in all things not specifically governed by such special rules or by this constitution and bylaws.
- 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.
- S7.32.01.** Any proposal before the Synod Assembly to increase the budget presented by the Synod Council must be accompanied by a statement of the source of the revenue.
- S7.33.** “*Ex officio*” as used herein means membership with full rights of voice and vote unless otherwise expressly limited.

Chapter 8. OFFICERS

- †S8.01. The officers of this synod shall be a bishop, a vice president, a secretary, and a treasurer.
- S8.10. Bishop**
- †S8.11. The bishop shall be elected by the Synod Assembly. The bishop shall be a minister of Word and Sacrament of the Evangelical Lutheran Church in America.
- S8.11.01.** When authorized by the Synod Council in order to address special circumstances, the synod bishop may be compensated as an employee or contractor for specified services to another expression of this church. Such an arrangement may be terminated by the Synod Assembly or Synod Council if determined to be detrimental to the function of the office or if the special circumstances no longer apply.
- †S8.12. As this synod's pastor, the bishop shall:
- a. Preach, teach, and administer the sacraments in accord with the Confession of Faith of this church.
 - b. Have primary responsibility for the ministry of Word and Sacrament in this synod and its congregations, providing pastoral care and leadership for this synod, its congregations, its ministers of Word and Sacrament, and its ministers of Word and Service.
 - c. Exercise solely this church's power to ordain (or provide for the ordination by another synod bishop of) approved candidates who have received and accepted a properly issued, duly attested letter of call for the office of ministry of Word and Sacrament (and as provided in the bylaws of the Evangelical Lutheran Church in America).
 - d. Ordain (or provide for the ordination of) approved candidates who have received and accepted a properly issued, duly attested letter of call for service as ministers of Word and Service of this church.
 - e. Attest letters of call for persons called to serve congregations in the synod, letters of call for persons called by the Synod Council, and letters of call for persons on the rosters of this synod called by the Church Council.
 - f. Install (or provide for the installation of) rostered ministers whose calls the bishop has attested.
 - g. Exercise leadership in the mission of this church and in so doing:
 - 1) interpret and advocate the mission and theology of the whole church;
 - 2) lead in fostering support for and commitment to the mission of this church within this synod;
 - 3) coordinate the use of the resources available to this synod as it seeks to promote the health of this church's life and witness in the areas served by this synod;
 - 4) submit a report to each regular meeting of the Synod Assembly concerning the synod's life and work; and
 - 5) advise and counsel this synod's related institutions and organizations.
 - h. Practice leadership in strengthening the unity of the Church and in so doing:
 - 1) exercise oversight of the preaching, teaching, and administration of the sacraments within this synod in accord with the Confession of Faith of this church;
 - 2) be responsible for administering the constitutionally established processes for the resolution of controversies and for the discipline of rostered ministers and congregations of this synod;
 - 3) be the chief ecumenical officer of this synod;
 - 4) be a member of the Conference of Bishops and consult regularly with other synod bishops;
 - 5) foster awareness of other churches throughout the Lutheran world communion and, where appropriate, engage in contact with leaders of those churches;
 - 6) cultivate communion in faith and mission with appropriate Christian judicatory leaders functioning within the territory of this synod; and
 - 7) be *ex officio* a member of the Churchwide Assembly.
 - i. Oversee and administer the work of this synod and in so doing:
 - 1) serve as the president of the synod corporation and be the chief executive and administrative officer of this synod, who is authorized and empowered, in the name of this synod, to sign deeds or other instruments and to affix the seal of this synod;
 - 2) preside at all meetings of the Synod Assembly and provide for the preparation of the agenda for the Synod Assembly, Synod Council, and the council's Executive Committee;
 - 3) ensure that the constitution and bylaws of the synod and of the churchwide organization are duly observed within this

synod, and that the actions of the synod in conformity therewith are carried into effect;

- 4) direct and guide the work of the other officers;
- 5) exercise supervision over the work of all synod staff members;
- 6) appoint all committees for which provision is not otherwise made;
- 7) be a member of all committees and any other organizational units of the synod, except as otherwise provided in this constitution;
- 8) provide for preparation and maintenance of synod rosters containing the names and addresses of all rostered ministers of this synod and a record of the calls under which they are serving or the date on which their retired or disability status took effect;
- 9) annually bring to the attention of the Synod Council the names of all rostered ministers on leave from call or engaged in approved graduate study in conformity with the constitution, bylaws, and continuing resolutions of this church and pursuant to prior action of this synod through the Synod Council;
- 10) provide for prompt reporting to the secretary of this church of:
 - a) additions to and subtractions from the rosters of this synod;
 - b) the issuance of certificates of transfer for rostered ministers in good standing who have received and accepted a properly issued, duly attested, regular letter of call under the jurisdiction of another synod; and
 - c) the entrance of the names of such persons for whom proper certificates of transfer have been received;
- 11) provide for preparation and maintenance of a roster of the congregations of this synod and the names of the laypersons who have been elected to represent them; and
- 12) appoint a statistician of the synod, who shall secure the reports of the congregations and make the reports available to the secretary of this church for collation, analysis, and distribution of the statistical summaries to this synod and the other synods of this church.

†S8.13. The synod bishop may appoint an attorney, admitted to the bar within the territory of the synod or the state where the synod is located, to be Synod Attorney. The appointment must be approved by the Synod Council and reported to the Synod Assembly and to the secretary of this church. The appointment continues until resignation or until a successor is appointed. The Synod Attorney provides legal advice and counsel to the synod officers and the Synod Council. The Synod Attorney is expected to be familiar with the governing documents and policies of the synod and, as necessary, to attend meetings of the Synod Council. The Synod Attorney serves without salary but may be retained and compensated for specific legal services requested by the synod.

S8.14. The synod bishop may have such assistants as this synod shall from time to time authorize.

S8.14.01. The assistants shall hold the title of “assistants to the bishop,” shall serve on election by the Synod Council, and if pastors, shall receive a call.

S8.14.02. Assistants shall recognize the Synod Council of the Southern Ohio Synod as the employing agent of the synod with the power to elect and dismiss.

S8.14.03. The term of call for assistants shall be coterminous with that of the bishop.

S8.14.04. The duties of an assistant to the bishop of the Southern Ohio Synod shall be:

- a. To aid the bishop, as directed, in the performance of the duties of the office as defined in the constitution, bylaws, and other enactments of the synod.
- b. To make report through the bishop in accordance with the assigned responsibilities, and to be available for attendance at the meetings of the Synod Council.
- c. To initiate each year a review with the bishop of the duties of the assistant.

†S8.15. The presiding bishop of this church, or the appointee of the presiding bishop, shall install into office, in accord with the policy and approved rite of this church, each newly elected synod bishop.

†S8.16. **Conflicts of Interest**

†S8.16.01. The following procedures shall govern matters of potential conflicts of interest for synod bishops:

- a. Whenever a synod bishop determines that a matter of the kind described in †S8.16.01.b. may require the bishop’s determination or action with respect to a related individual as defined in †S8.16.01.c., the synod bishop shall withdraw from personal involvement in such matter and shall so notify the presiding bishop. The presiding bishop shall then appoint another synod bishop from the same region to handle the matter

to conclusion. In dealing with such matter, the appointed bishop shall exercise all of the functions and authority to the same extent as if the appointed bishop were the elected bishop of the withdrawing bishop's synod.

- b. Matters include any proceedings under Chapter 20, proceedings under provisions 7.46. and 7.75. of the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America* (†S14.18. and †S14.43.), candidacy, reinstatement, and similar matters where determinations or actions by the synod bishop could change, limit, restrict, approve, authorize, or deny the related individual's ministry on one of the official rosters of this church.
- c. A related individual is one who, with respect to the synod bishop, is a spouse, parent, son, daughter, sibling, uncle, aunt, niece, nephew, grandparent, grandchild, including corresponding members of blended families and in-laws (parent, son, daughter, or sibling of a spouse, spouse of a sibling, or the parent or sibling of the spouse of a sibling).

S8.20. Vice President

†S8.21. The vice president shall be elected by the Synod Assembly. The vice president shall be a layperson. The vice president shall be a voting member of a congregation of this synod. The vice president shall not receive a salary for the performance of the duties of the office.

S8.22. The vice president shall chair the Synod Council.

S8.30. Secretary

†S8.31. The secretary shall be elected by the Synod Assembly. The secretary shall be a voting member of a congregation of this synod. The secretary may be either a layperson or a rostered minister.

†S8.32. The secretary shall:

- a. Keep the minutes of all meetings of the Synod Assembly and Synod Council, be responsible for distribution of such minutes, and perform such other duties as this synod may from time to time direct.
- b. Be authorized and empowered, in the name of this synod, to attest all instruments which require the same, and which are signed and sealed by the bishop.
- c. In consultation with the bishop, classify and arrange all important papers and documents and deposit them in the archives of this synod.
- d. Submit to the secretary of this church at least nine months before each regular Churchwide Assembly a certified list of the voting members elected by the Synod Assembly.

S8.40. Treasurer

†S8.41. The treasurer may be elected by the Synod Assembly or may be appointed by the Synod Council. The treasurer shall be a voting member of a congregation of this synod. The treasurer may be either a layperson or a rostered minister.

S8.42. The treasurer shall provide and be accountable for:

- a. Management of the monies and accounts of this synod, its deeds, mortgages, contracts, evidences of claims and revenues, and trust funds, holding the same at all times subject to the order of this synod.
- b. Investment of funds upon the authorization of the Synod Council.
- c. Receipt and acknowledgment of offerings, contributions, and bequests made to this synod, collecting interest and income from its invested funds, and paying regular appropriations and orders on the several accounts as approved and directed by the Synod Council. The treasurer shall transmit each month to the treasurer of the Evangelical Lutheran Church in America the funds received by this synod for the general work of this church as well as any funds to support restricted programs of this church.
- d. Maintenance of a regular account with each congregation of this synod and informing the congregation, at least quarterly, of the status of this account.
- e. Rendering at each regular meeting of the Synod Assembly a full, detailed, and duly audited report of receipts and disbursements in the several accounts of this synod for the preceding fiscal year, together with the tabulation, for record and publication in the minutes, of the contributions from the congregations.

S8.50. General Provisions

†S8.51. The terms of office of the officers of this synod shall be as follows:

- a. The bishop of this synod shall be elected to a term of six years and may be re-elected.

- b. The vice president and secretary of this synod shall be elected to a term of four years and may be re-elected. The officer shall serve until a successor takes office.
 - c. The treasurer of this synod shall be elected to a term of four years and may be re-elected. The treasurer shall serve until a successor takes office.
- S8.51.01.** The bishop may serve an unlimited number of terms. The vice-president, secretary, and treasurer may be reelected only once.
- †**S8.52.** The terms of the officers shall begin on the first day of the _____ month following election or, in special circumstances, at a time designated by the Synod Council.
- S8.52.01.** The term of a bishop elected at a regular meeting of the Synod Assembly shall begin on September 1 of the same year.
- S8.52.02.** The terms of the vice-president, secretary, and treasurer shall begin at the close of the regular meeting of the Synod Assembly.
- †**S8.53.** Each officer shall be a voting member in a congregation of this synod, except that the bishop need not be a member of a congregation of this synod at the time of election.
- †**S8.54.** Should the bishop die, resign, or be unable to serve, the vice president, after consultation with the presiding bishop of the Evangelical Lutheran Church in America, shall convene the Synod Council to arrange for the appropriate care of the responsibilities of the bishop until an election of a new bishop can be held or, in the case of temporary disability, until the bishop is able to serve again. Such arrangements may include the appointment by the Synod Council of an interim bishop, who during the vacancy or period of disability shall possess all of the powers and authority of a regularly elected bishop. The term of the successor bishop, elected by the next Synod Assembly or a special meeting of the Synod Assembly called for the purpose of election, shall be six years with the subsequent election to take place at the Synod Assembly closest to the expiration of such a term and with the starting date of a successor term to be governed by constitutional provision †S8.52.
- S8.54.01.** A bishop elected at a special meeting of the Synod Assembly shall assume office as soon as possible, but no later than three months after the election, and may be re-elected six years after the next regular meeting of the Synod Assembly.
- S8.55.** Should the vice president, secretary, or treasurer die, resign, or be unable to serve, the bishop, with the approval of the Executive Committee of the Synod Council, shall arrange for the appropriate care of the responsibilities of the officer until an election of a new officer can be held or, in the case of temporary disability, until the officer is able to serve again. The term of the successor officer, elected by the next Synod Assembly, shall be four years. If the treasurer is appointed by the Synod Council, the Synod Council shall appoint a new treasurer to a three year term.
- †**S8.56.** The Executive Committee of the Synod Council shall determine whether an officer is unable to serve; the officer may appeal the decision of the Executive Committee by requesting a hearing before the Synod Council. A meeting to determine the ability of an officer to serve shall be called upon the request of at least three members of the Executive Committee and prior written notice of the meeting shall be given to the officer in question at least 10 calendar days prior to the meeting.
- †**S8.57.** The recall or dismissal of an officer and the vacating of office may be effected for willful disregard or violation of the constitutions, bylaws, and continuing resolutions of this church; for such physical or mental disability as renders the officer incapable of performing the duties of office; or for such conduct as would subject the officer to disciplinary action as a rostered minister or as a member of a congregation of this church.
- a. Proceedings for the recall or dismissal of a synod bishop shall be instituted by written petition by:
 - 1) the Synod Council on an affirmative vote of at least two-thirds of its elected members present and voting;
 - 2) the Synod Assembly on an affirmative vote of at least two-thirds of its members present and voting;
 - 3) at least 10 synod bishops; or
 - 4) the presiding bishop of this church.
 - b. Proceedings for the recall or dismissal of an officer of a synod, other than the synod bishop, shall be instituted by written petition by:
 - 1) the Synod Council on an affirmative vote of at least two-thirds of its elected members present and voting;
 - 2) the Synod Assembly on an affirmative vote of at least two-thirds of its members present and voting; or

- 3) the synod bishop.
- c. The petition shall be filed with the chair of the Committee on Appeals (in care of the secretary of the Evangelical Lutheran Church in America, 8765 West Higgins Road, Chicago, Illinois 60631) and shall set forth the specific charge or charges.
- d. Upon the filing of a written petition, the Executive Committee of the Synod Council may temporarily suspend the officer from service in the synod without prejudice, but with continuation of compensation, including benefits, if the officer is a salaried employee of the synod.
- e. In the case of alleged physical or mental incapacity of an officer of the synod, the procedures outlined in †S8.56. shall be followed, and such officer shall comply with the decision of the Synod Council. If such officer fails or refuses to comply, the

Synod Council may proceed to petition for recall or dismissal as follows:

- 1) the Synod Council will submit a written report of their findings and the basis of their decision to the Committee on Appeals.
- 2) the Committee on Appeals, exclusive of any members who are disqualified, shall review the findings and decision of the Synod Council and by an affirmative vote of at least two-thirds of those present and voting may adopt the findings and grant the petition.
- f. If the synod officer is a minister of Word and Sacrament, grounds for recall or dismissal include those set forth in ELCA bylaw 20.22.01. and as defined under the process described in ELCA constitutional provisions 20.21. and 20.22. as grounds for discipline. If the officer is a minister of Word and Service, grounds for recall or dismissal include those set forth in ELCA bylaw 20.23.01. and as defined under the process described in ELCA constitutional provisions 20.21. and 20.22. as grounds for discipline.
- g. If the officer is a layperson, grounds for recall or dismissal include those set forth in ELCA bylaw 20.41.01. as grounds for discipline.
- h. If the case of alleged willful disregard or violation of the constitutions, bylaws, and continuing resolutions or of alleged conduct as would subject the officer to disciplinary action, the following procedures shall apply:
 - 1) the petition shall be referred to the Committee on Appeals, which shall function as the discipline hearing committee that shall conduct a hearing in accordance with the rules provided for in ELCA bylaw 20.22.14. except to the extent that those rules are in conflict with the provisions of this bylaw; and
 - 2) the members of the Committee on Appeals, other than those who are disqualified, may grant the petition by an affirmative vote of at least two-thirds of those present and voting.
- i. Written notice of a decision by the Committee on Appeals that the charges have been sustained shall be given to the affected officer and to the Synod Council, and the office shall be vacated.

†S8.58. If the bishop is to be temporarily absent from the synod for an extended period not to exceed 90 days, the bishop, after consultation with the presiding bishop and with the consent of the Synod Council, may appoint as acting bishop for such period a minister of Word and Sacrament of this church. Except as limited by action of the Synod Council, an acting bishop shall possess all of the powers and authority of a regularly elected bishop other than authority to ordain or to authorize the ordination of properly approved candidates for ordination.

Chapter 9.

NOMINATIONS AND ELECTIONS

- †S9.01.** The Synod Assembly shall elect such officers of this synod and such other persons as the constitution and bylaws may require, according to procedures set forth in the bylaws. The Synod Assembly shall elect members of the Churchwide Assembly in accordance with bylaw 12.41.11. of the constitution and bylaws of the Evangelical Lutheran Church in America.
- S9.01.02.** The Synod Assembly shall elect voting members of the Churchwide Assembly in such number as the synod is entitled to elect. The bishop shall be included in the number of voting members.
- †S9.02.** In all elections by the Synod Assembly, other than for the bishop, a majority of the legal votes cast shall be necessary for election.

- S9.03.** There shall be a Nominating Committee appointed by the Synod Council to serve for each regular meeting of the Synod Assembly. Additional nominations may be made from the floor for all elections for which nominations are made by the Nominating Committee.
- S9.03.01.** The Nominating Committee shall consist of one ordained minister and one lay member from each conference, and five lay members appointed at large.
- S9.03.02.** In all elections by the Synod Assembly not otherwise provided for in this constitution and bylaws, the Nominating Committee shall nominate at least one person for the office to be filled; additional nominations may be made from the floor.
- S9.03.03.** The Nominating Committee shall nominate persons for election as voting members of the Churchwide Assembly so that there shall be elected at least one ordained minister and one layperson from each conference, together with a sufficient number of additional persons who shall be elected on an at-large basis.
- S9.03.04** The Nominating Committee may establish such categories for nominations as are necessary to assure that the synod's delegation of voting members of the Churchwide Assembly meets the requirements of †S6.04. Nominations from the floor shall be consistent with any categories established by the Nominating Committee.
- S9.04.** The bishop shall be elected by the Synod Assembly by ecclesiastical ballot. Three-fourths of the legal votes cast shall be necessary for election on the first ballot. If no one is elected, the first ballot shall be considered the nominating ballot. Three-fourths of the legal votes cast on the second ballot shall be necessary for election. The third ballot shall be limited to the seven persons (plus ties) who received the greatest number of legal votes on the second ballot, and two-thirds of the legal votes cast shall be necessary for election. The fourth ballot shall be limited to the three persons (plus ties) who receive the greatest number of legal votes on the third ballot, and 60 percent of the legal votes cast shall be necessary for election. On subsequent ballots a majority of the legal votes cast shall be necessary for election. These ballots shall be limited to the two persons (plus ties) who receive the greatest number of legal votes on the previous ballot.
- S9.05.** The Nominating Committee shall nominate at least one person for vice president; additional nominations may be made from the floor.
- S9.05.01.** The Nominating Committee shall seek to nominate more than one person for vice president.
- S9.06.** The Synod Council shall nominate at least one person for secretary; additional nominations may be made from the floor.
- S9.06.01.** The Nominating Committee shall seek to nominate more than one person for secretary.
- S9.07.** The Synod Council shall nominate at least one person for treasurer; additional nominations may be made from the floor.
- S9.07.01.** The Nominating Committee shall seek to nominate more than one person for treasurer.
- S9.08.** In all elections, except for the bishop, the names of the persons receiving the highest number of legal votes, but not elected by a majority of the legal votes cast on a preceding ballot, shall be entered on the next ballot to the number of two for each vacancy unfilled.
- S9.09.** The result of each ballot in every election shall be announced in detail to the assembly.
- †S9.10.** When notified by the secretary of this church, on behalf of the Nominating Committee of the Churchwide Assembly, the Synod Assembly shall nominate two persons in the specified categories for possible election by the Churchwide Assembly to the Church Council.
- S9.11.** The Synod Council shall elect or appoint representatives to the steering committee of its region.
- †S9.12.** Background checks and screening shall be required and completed for persons nominated as synod officers prior to their election, if possible, or as soon as practical after their election. The specific procedures and timing of background checks and screening shall be determined by the Synod Council.

Chapter 10. SYNOD COUNCIL

- †S10.01.** The Synod Council, consisting of the four officers of the synod, 10 to 24 other members, and at least one youth and at least one young adult, shall be elected by the Synod Assembly.
- a. Each person elected to the Synod Council shall be a voting member of a congregation of this synod, with the exception of ministers on a roster of this synod who reside outside the territory of this synod. The process for election and the term of office when not otherwise provided shall be specified in the bylaws. A member

of the Church Council of the Evangelical Lutheran Church in America, unless otherwise elected as a voting member of the Synod Council, may serve as an advisory member of the Synod Council with voice but not vote.

- b. The term of office of members of the Synod Council, with the exception of the officers and the youth member, shall be four years.
- †S10.01.1 If a member of the Synod Council is absent without good cause from two consecutive regular meetings of the Council, the position shall be declared vacant and such vacancy shall be filled by the Synod Council until the next regular meeting of the Synod Assembly.
- †S10.02. The Synod Council shall be the board of directors of this synod and shall serve as its interim legislative authority between meetings of the Synod Assembly. It may make decisions that are not in conflict with actions taken by the Synod Assembly or that are not precluded by provisions of this constitution or the constitution and bylaws of the Evangelical Lutheran Church in America.
- S10.03. The functions of the Synod Council shall be to:
 - a. Exercise trusteeship responsibilities on behalf of this synod.
 - b. Recommend program goals and budgets to the regular meetings of the Synod Assembly.
 - c. Carry out the resolutions of the Synod Assembly.
 - d. Provide for an annual review of the roster of ministers of Word and Sacrament and the roster of ministers of Word and Service, receive and act upon appropriate recommendations regarding those persons whose status is subject to reconsideration and action under the constitution and bylaws of the Evangelical Lutheran Church in America, and make a report to the Synod Assembly of the Synod Council's actions in this regard.
 - e. Issue letters of call to rostered ministers as authorized by Chapter 7 of the constitution and bylaws of the Evangelical Lutheran Church in America.
 - f. Fill vacancies until the next regular meeting of the Synod Assembly, except as may otherwise be provided in the constitution or bylaws of this synod, and determine the fact of the incapacity of an officer of this synod.
 - g. Report its actions to the regular meeting of the Synod Assembly.
 - h. Perform such other functions as are set forth in the bylaws of this synod, or as may be delegated to it by the Synod Assembly.
- S10.03.01. The Synod Council shall ratify representatives, as requested, to the Boards of Directors of Capital University and Wittenberg University.
- S10.03.02. The Synod Council shall appoint representatives of the synod to the Boards of Directors of Oesterlen-Services for Youth, Inc., Ohio Council of Churches, Ohio Lutheran Campus Ministry, Lutheran Outdoor Ministries in Ohio, Midwest Ministry Development Center, Metropolitan Area Church Board, Columbus, Metropolitan Churches United, Dayton, and the Wernle Children's Home, Inc.
- S10.05. No elected member of the Synod Council shall receive compensation for such service.
- S10.05.01. Any member of the Synod Council, or any other person who renders service to this synod, shall be reimbursed for expenses incurred in accordance with regulations adopted by the Synod Council.
- S10.06. If a Synod Council member who is an ordained minister ceases to be a member in good standing on a roster of this synod or a Synod Council member who is a lay person ceases to be a voting member of a congregation of this synod, the office filled by such member immediately shall be deemed vacant.
- S10.07. The composition of the Synod Council, the number of its members, and the manner of their selection, as well as the organization of the Synod Council, its additional duties and responsibilities, and the number of meetings to be held each year shall be as set forth in the bylaws.
- S10.07.01. The Synod Council shall consist of the following members:
 - a. The four officers.
 - b. One rostered minister of and two laypersons, one male and one female, from each of the conferences, to be elected by the Synod Assembly upon nomination by the Conference with further nomination from the floor. The Nominating Committee may only make nominations for these positions when the Conference fails to make timely nominations. Each position shall have at least one nominee.

- c. One rostered minister of and two laypersons, one male and one female, to be elected by the Synod Assembly upon nomination by the Nominating Committee. The Nominating Committee may establish such categories for nomination as are necessary to assure that the membership of the Synod Council meets the requirements of †S6.04. Nominations from the floor shall be consistent with any categories established by the Nominating Committee.
 - d. One youth, who shall be a voting member of a congregation of this synod and who shall not have reached the age of 18 at the time of election, to be elected by the Synod Assembly upon nomination by the Nominating Committee.
 - e. One member from the men's organization to be elected by the Synod Assembly upon nomination by the Nominating Committee.
 - f. One member from the women's organization to be elected by the Synod Assembly upon nomination by the Nominating Committee.
- S10.07.02.** Each member of the Synod Council, except for the four officers and the youth member, shall be elected to a term of four years beginning at the close of the regular meeting of the Synod Assembly and expiring at the close of the regular meeting of the Synod Assembly four years later. The person elected to the youth position shall be elected to a two-year term. Each member may be re-elected only once.
- S10.07.03.** When a vacancy occurs, the synod council shall fill it by appointment until the next regular meeting of the Synod Assembly which shall elect a member to complete the unexpired term of office. Except for the youth member, anyone elected to an unexpired term of two years or less shall be eligible at the conclusion of that term to be elected to a term of four years and may be re-elected only once. A youth member elected to an unexpired term of one year or less shall be eligible at the conclusion of that term to be elected to a term of one year and may be re-elected once.
- S10.07.04.** The Synod Council shall meet at least quarterly.
- S10.07.05.** No member of the Synod Council, except for the four officers, the youth members, and the men's and women's organization, shall simultaneously be a member of a board or organizational unit to which this synod makes direct financial contribution.
- S10.07.06.** To the extent permitted by law, meetings of the Synod Council and its committees may be held electronically or by telephone conference, and notice of all meetings may be provided electronically.

Chapter 11. COMMITTEES

- †**S11.01.** There shall be an Executive Committee, a Consultation Committee, a Committee on Discipline, a Mutual Ministry Committee, an Audit Committee, and such other committees as this synod may from time to time determine. The duties and functions of such committees, or any other organizational units created by this synod, and the composition and organizational structure of such units, shall be as set forth in this constitution or in the bylaws or continuing resolutions, and shall be subject to any applicable provisions or requirements of the constitution and bylaws of the Evangelical Lutheran Church in America.
- S11.01.01.** The Executive Committee shall be composed of the four officers and two members elected by the Synod Council from its elected members.
- S11.01.02.** The Executive Committee shall perform those functions assigned to it by the Synod Council or by the bylaws.
- S11.01.11.** The membership of the Consultation Committee shall be as provided in the constitution and bylaws of the Evangelical Lutheran Church in America.
- S11.01.12.** The Consultation Committee shall perform those functions specified in the constitution and bylaws of the Evangelical Lutheran Church in America.
- S11.01.21.** The membership of the Committee on Discipline shall be as provided in the constitution and bylaws of the Evangelical Lutheran Church in America.
- S11.01.22.** The Committee on Discipline shall perform those functions specified in the constitution and bylaws of the Evangelical Lutheran Church in America.
- S11.01.31.** A Mutual Ministry Committee shall be elected by the Synod Council which shall fix its membership and determine its duties.

- S11.01.32.** The Mutual Ministry Committee shall seek to give encouragement by its concern for the spiritual, emotional, and physical well-being of the salaried personnel of this synod. It will offer support when they are experiencing personal or pastoral stress. It will allow for open communication concerning attitudes and conditions within this synod.
- S11.01.33** There shall be a Synod Candidacy Committee appointed by the Synod Council. Composition and duties of this committee are set

- forth in accordance with the processes of the Evangelical Lutheran Church in America.
- S11.01.41.** No member of a committee of this synod, except for the bishop, shall simultaneously be a member of a board or organizational unit which is supervised by or receives funds from that committee.
- S11.01.51.** Except as otherwise provided in this constitution and bylaws, or in the constitution and bylaws of the Evangelical Lutheran Church in America, the following mission teams shall be established:
- a. Team for Leadership Development and Support which shall be concerned with developing and strengthening both lay leaders and rostered leaders.
 - b. Team for Congregational Ministries and Support which shall be concerned with congregational ministries and the synod organizations for women, men and youth.
 - c. Team for Outreach Ministries and Support which shall be concerned with making disciples of all and serving those in need.
- S11.01.52.** The Synod Council shall have the authority to appoint additional mission teams or committees and task forces as it determines the need.
- S11.01.53.** The purpose of each mission team shall be to assist the synod in accomplishing the purposes set forth in Chapter 6 of this constitution, and to achieve such mission goals as the Synod Council may adopt from time to time. Each mission team shall regularly review organizational structures and expenditures of the synod, and make recommendations regarding the human and financial resources necessary to implement the activities and attain the goals of the mission team.

Synod mission teams and committees shall be organized and function according to the following provisions:

- a. Each mission team shall consist of at least twelve persons appointed by the Synod Council, with at least one person to be appointed from each conference from the synod. The Synod Council shall ensure that the members of its mission teams or committees will be persons possessing the necessary knowledge and competence to be effective members and to meet the goal of †S6.04.
- b. Members of mission teams and committees shall be elected or appointed to terms of three years with the exception of the Candidacy Committee whose terms shall be five years as recommended by the ELCA Division for Ministry. Members of mission teams and committees shall be eligible for election or appointment for one additional term. Terms shall begin at the close of the Synod Assembly.
- c. The chairperson and secretary of each mission team or committee shall be elected at the first meeting following the Synod Assembly.
- d. Election of these officers shall be by written ballot. A majority of all votes cast shall be required for election. On the third ballot for a given office, the two persons having had the highest number of votes on the preceding ballot shall be the nominees.
- e. A quorum at a meeting shall be the majority of its actual membership.
- f. Mission teams or committees may create subteams or subcommittees as approved by the Synod Council.
- g. All actions of mission teams or committees shall be reviewed, approved, amended, or reversed by the Synod Council or the Synod Assembly.
- h. Actions which represent new policies, a substantial enlargement of programs or a substantial change in programs shall be reviewed by

- the Synod Council prior to implementation.
 - i. Minutes of all meetings are to be transmitted to the Synod Office within ten days of the end of the meeting for subsequent distribution to the members of the Synod Council.
 - j. Mission teams or committees may spend money assigned to them, and for activities in accordance with the approved budget, without further approval of the Synod Council.
 - k. The annual reports of the mission teams or committees shall be organized in accordance with those duties as given in the bylaws.
 - l. If a member of a mission team or committee is absent without good cause from two consecutive regular meetings of the mission team or committee, the position shall be declared vacant, and such vacancy shall be reported to the Synod Council by the secretary of the mission team or committee.
 - m. The mission team or committee may designate members to serve as an executive team or committee and assign this team or committee power to act in the interim between team or committee meetings, any action to be reported to the next meeting of the team or committee for ratification.
 - n. The bishop shall assign an assistant or other staff person to assist each mission team or committee with its work.
- †S11.02. The Consultation Committee of this synod shall consist of at least six persons and not more than 12 persons, of whom half shall be rostered ministers and half shall be laypersons, who shall each be elected by the Synod Assembly for a term of six years without consecutive re-election. The functions of the Consultation Committee are set forth in Chapter 20 of the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America* and in Chapter 17 of this constitution. The size of the Consultation Committee, in accord with this provision, shall be defined in this synod's bylaws.
- S11.02.01. The Consultation Committee shall consist of twelve (12) persons. The terms of committee members shall run concurrently.
- †S11.03. The Committee on Discipline of this synod shall consist of 12 persons, of whom six shall be rostered ministers and six shall be laypersons, who shall each be elected by the Synod Assembly for a term of six years without consecutive re-election.
- †S11.04. The Mutual Ministry Committee shall be appointed by the Executive Committee of the Synod Council to provide support and counsel to the bishop.
- †S11.05. The Audit Committee of this synod shall consist of three to six persons, none of whom is a member of the synod staff. Up to half of the committee members may be Synod Council members. The Audit Committee members shall be elected by the Synod Council for a term of three years and be eligible for re-election to a second consecutive three-year term. The terms of the Audit Committee members shall be staggered. The Audit Committee shall be responsible for assisting the Synod Council in fulfilling its general oversight of the synod's accounting, financial reporting, internal control systems, and external audit processes as provided in †S15.31.
- †S11.11. This synod shall in its bylaws or by continuing resolution establish a process to ensure that the members of its committees and other organizational units will be persons possessing the necessary knowledge and competence to be effective members of such units, and to meet the requirements of †S6.04. With the exception of ministers on the rosters of this synod who reside outside the territory of this synod, each member of a committee of this synod, or any other organizational unit created by this synod, shall be a voting member of a congregation of this synod.

Chapter 12.

CONFERENCES, CLUSTERS, COALITIONS, AREA SUBDIVISIONS, AND NETWORKS

- †S12.01. This synod may establish conferences, clusters, coalitions, area subdivisions, and networks as appropriate within its territory and in collaboration with other synods and entities, as specified in the bylaws and continuing

resolutions. The purpose of such groupings shall be to foster interdependent relationships for missional purposes among congregations, synods, the churchwide organization, and other affiliates.

- S12.01.01.** This Synod shall have six conferences: Central Ohio, Cincinnati, Dayton, Northwest, Muskingum, and Scioto.
- S12.01.02.** Conferences, clusters, coalitions, or other area subdivisions within the Synod territory shall exist only with Synod Council approval.
- S12.01.03.** Conference membership shall be proposed by the Synod Council and approved by a majority vote of the Synod Assembly. Changes in conference membership may be made by petitioning the Synod Council for action at a subsequent Synod Assembly, or may be presented directly to the Assembly and subject to Assembly rules.

Chapter 13.

CONGREGATIONS

- †**S13.01.** Each congregation, except those certified as congregations of the Evangelical Lutheran Church in America by the uniting churches, prior to being listed in the roster of congregations of this synod, shall adopt the *Model Constitution for Congregations* or one acceptable to this synod that is not in contradiction to the constitution and bylaws of the Evangelical Lutheran Church in America.
 - a. **New congregations.** A congregation newly formed by this church and any congregation seeking recognition and reception by this church shall:
 - 1) Accept the criteria for recognition and reception as a congregation of this church, fulfill the functions of the congregation, and accept the governance provisions as provided in Chapter 9 of the constitution and bylaws of this church.
 - 2) Adopt governing documents that include fully and without alterations the Preamble, Chapter 1, where applicable, and all required provisions of Chapters 2, 3, 4, 5, 6, 7, 8, 9, 15, 16, 17, 18, and 19 in the *Model Constitution for Congregations* consistent with requirements of the constitutions, bylaws, and continuing resolutions of this church. Bylaws and continuing resolutions, appropriate for inclusion in these chapters and not in conflict with these required provisions in the *Model Constitution for Congregations*, the constitution of this synod, or the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*, may be adopted as described in Chapters 17 and 18 of the *Model Constitution for Congregations*.
 - 3) Accept the commitments expected of all congregations of this church as stated in *C6.01., *C6.02., and *C6.03. of the *Model Constitution for Congregations*.
 - b. **Congregations from another church body.** If a congregation is a member of another church body, the leadership of the congregation first should consult with the appropriate authorities of that church body before taking action to leave its current church body. After such consultation, leaders of the congregation should contact the ELCA synod bishop or staff where the congregation is located. The synod bishop or synod staff where the transferring or independent congregation is located shall confer with the congregation to assure its understanding and acceptance of commitment to and affiliation with this church.
 - c. **Recognition and reception.** Recognition and reception into this church of transferring or independent congregations by the Evangelical Lutheran Church in America is based on the judgment of the synod and action by the synod through the Synod Council and Synod Assembly. The synod bishop shall provide for prompt reporting of such additions to the secretary of this church for addition to the roster of congregations.
- †**S13.02.** It shall be the responsibility of each congregation of this synod to elect from among its voting members laypersons to serve as members of the Synod Assembly as well as persons to represent it at meetings of any conference, cluster, coalition, or other area subdivision of which it is a member. Normatively, congregations should hold elections prior to each regular meeting of the Synod Assembly. The number of persons to be elected by each congregation and other qualifications shall be as prescribed in guidelines established by this synod.
- 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.

- S13.11.** When a rostered minister resigns, the Congregation Council shall receive the letter of resignation, report it to the congregation, and at once notify the bishop of this synod.
- S13.12.** A congregation under financial obligation to its former rostered minister shall make satisfactory settlement of the obligation before calling a successor.
- †**S13.20.** A congregation considering a relocation shall confer with the bishop of the synod in which it is territorially located and the appropriate unit of the churchwide organization before any steps are taken leading to such action. The approval of the Synod Council shall be received before any such action is affected.
- †**S13.21.** A congregation considering development of an additional site to be used regularly for worship shall confer with the bishop of the synod in which it is territorially located and the appropriate unit of the churchwide organization before any steps are taken leading to such action.
- †**S13.22.** Each congregation of the Evangelical Lutheran Church in America within the territory of this synod, except those which are in partnership with the Slovak Zion Synod, shall establish and maintain a relationship with this synod.
- †**S13.23.** Provision 9.71. of the constitution of this church shall govern the relationship of this synod and a congregation of this synod regarding the property of the congregation. This synod may transfer or convey property to a congregation of the synod, subject to restrictions accepted by the congregation, including provision that if the Synod Council, in its sole and exclusive discretion, determines (1) that the property is not being used to serve the mission and ministry needs of this church, or (2) that the congregation has transferred, encumbered, mortgaged, or in any way burdened or impaired any right, title, or interest in the property without the prior approval of the Synod Council, then title to the property shall revert to the synod, and the congregation, upon written demand, shall reconvey the property to the synod.
- †**S13.24.** The Synod Council, itself or through trustees appointed by it, may take charge and control of the property of a congregation of this synod to hold, manage, and convey the same on behalf of this synod, if any of the following apply:
- a. The congregation has disbanded, ceased to worship, or otherwise ceased to exist as a congregation.
 - b. The congregation has abandoned its property.
 - c. The remaining members of the congregation decide that it is no longer possible to function as a congregation or that they are unable to provide required governance.
 - d. The Synod Council determines that the membership of a congregation has become so scattered or so diminished in numbers that it cannot provide required governance or that it has become impractical for the congregation to fulfill the purposes for which it was organized.
 - e. The Synod Council determines that it is necessary for this synod to protect and preserve the congregation's property from waste and deterioration.
- The congregation shall have the right to appeal any such decision to the next Synod Assembly.
- S13.25.** This synod may temporarily assume administration of a congregation upon its request or with its concurrence.
- S13.30. Discipline**
- †**S13.31.** Congregations and members of congregations are subject to discipline in accordance with the provisions of Chapter 20 of the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*. The synod's involvement in and responsibility for such disciplinary processes shall be as set forth in that chapter.

Chapter 14.

ROSTERED MINISTERS

- S14.10. Ministers of Word and Sacrament**
- †**S14.11.** The time and place of the ordination of those persons properly called to ministry in this synod shall be authorized by the bishop of this synod.
- †**S14.12.** Consistent with the faith and practice of the Evangelical Lutheran Church in America,
- a. Every minister of Word and Sacrament shall:
 - 1) preach the Word;
 - 2) administer the sacraments;
 - 3) conduct public worship;

- 4) provide pastoral care;
 - 5) seek out and encourage qualified persons to prepare for the ministry of the Gospel;
 - 6) impart knowledge of this church and its wider ministry through available channels of effective communication;
 - 7) witness to the Kingdom of God in the community, in the nation and abroad; and
 - 8) speak publicly to the world in solidarity with the poor and oppressed, advocating dignity, justice, and equity for all people, working for peace and reconciliation among the nations, caring for the marginalized, and embracing and welcoming racially and ethnically diverse populations.
- b. Each pastor with a congregational call shall, within the congregation:
- 1) offer instruction, confirm, marry, visit the sick and distressed, and bury the dead;
 - 2) relate to all schools and organizations of the congregation;
 - 3) install regularly elected members of the Congregation Council;
 - 4) with the council, administer discipline;
 - 5) endeavor to increase the support given by the congregation to the work of the churchwide organization and of this synod; and
 - 6) encourage adherence to covenantal relationship with this church as expressed in the *Constitutions, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*.
- S14.13.** The pastor (a) shall keep accurate records of all baptisms, confirmations, marriages, burials, communicants, members received, members dismissed, or members excluded from the congregation, (b) shall submit a summary of such statistics annually to this synod, and (c) shall become a member of the congregation upon receipt and acceptance of the letter of call. In a parish of multiple congregations, the pastor shall hold membership in one of the congregations.
- S14.14.** Whenever members of a congregation move to such a distance that regular attendance at its services becomes impractical, it shall be the duty of the pastor to commend them, upon their consent, to the pastoral care of a congregation nearer to their place of residence.
- S14.15.** Each minister of Word and Sacrament on the roster of this synod shall submit a report of ministry to the bishop of the synod at least 90 days prior to each regular meeting of the Synod Assembly.
- †**S14.16.** When a congregation of this church desires to call a pastor or a candidate for the ministry of Word and Sacrament of this church:
- a. Each congregation of this synod shall consult the bishop of this synod before taking any steps leading to the extending of a call to a prospective pastor.
 - b. For issuance of a letter of call to a pastor or candidate by a congregation of this synod in accord with ELCA constitutional provision 7.41., a two-thirds vote shall be required of voting members of the congregation present and voting at a meeting regularly called for the purpose of issuing such a call.
 - c. When the congregation has voted to issue a call to a prospective pastor, the letter of call shall be submitted to the bishop of this synod for the bishop's signature.
- S14.16.01.** The call process shall be under the supervision of the bishop.
- S14.17.** No minister of Word and Sacrament shall accept a call without first conferring with the bishop of this synod. A minister of Word and Sacrament shall respond with an answer of acceptance or declination to a letter of call within 30 days of receipt of such call. In exceptional circumstances with the approval of the bishop of this synod and the chair of the Congregation Council of the congregation issuing the call, an additional 15 days may be granted to respond to a letter of call.
- †**S14.18.** The provisions for termination of the mutual relationship between a minister of Word and Sacrament and a congregation shall be as follows:
- a. The call of a congregation, when accepted by a pastor, shall constitute a continuing mutual relationship and commitment which shall be terminated only by the pastor's death or, following consultation with the synod bishop, for any of the following reasons:
 - 1) mutual agreement to terminate the call or the completion of a call for a specific term;
 - 2) resignation of the pastor, which shall become effective, unless otherwise agreed, no later than 30 days after the date on which it was submitted;

- 3) inability to conduct the pastoral office effectively in that congregation in view of local conditions;
 - 4) inability to conduct the pastoral office effectively in view of disability or incapacity of the pastor;
 - 5) suspension of the pastor through discipline for more than three months;
 - 6) resignation or removal of the pastor from the roster of Ministers of Word and Sacrament of this church;
 - 7) termination of the relationship between this church and the congregation;
 - 8) dissolution of the congregation or the termination of a parish arrangement; or
 - 9) suspension of the congregation through discipline for more than six months.
- b. When allegations of disability or incapacity of the pastor under paragraph a.4) above, or ineffective conduct of the pastoral office under paragraph a.3) above, have come to the attention of the bishop of this synod,
- 1) the bishop, who has sole discretion, may investigate such conditions personally together with a committee of two rostered ministers and one layperson, or
 - 2) when such allegations have been brought to the synod's attention by an official recital of allegations by the Congregation Council or by a petition signed by at least one-third of the voting members of the congregation, the bishop personally shall investigate such conditions together with a committee of two rostered ministers and one layperson.
- c. In case of alleged disability or incapacity under paragraph a.4) above, the bishop's committee shall obtain and document competent medical opinion concerning the pastor's condition. When a disability or incapacity is evident to the committee, the bishop of this synod may declare the pastorate vacant. When the pastorate is declared vacant, the Synod Council shall list the pastor on the roster of Ministers of Word and Sacrament with disability status. Upon resumption of the ability to conduct the office effectively, the bishop

shall take steps to enable the pastor to resume the ministry, either in the congregation last served or in another appropriate call.

- d. In the case of alleged local difficulties that imperil the effective functioning of the congregation under paragraph a.3) above, the bishop's committee shall endeavor to hear from all concerned persons, after which the bishop together with the committee shall present their recommendations first to the pastor and then to the congregation. The recommendations of the bishop's committee must address whether the pastor's call should come to an end and, if so, may suggest appropriate severance arrangements. The committee may also propose other actions that should be undertaken by the congregation and by the pastor, if appropriate. If the pastor and congregation agree to carry out such recommendations, no further action need be taken by the synod.
- e. If either party fails to assent to the recommendations of the bishop's committee concerning the pastor's call, the congregation may dismiss the pastor only at a legally called meeting after consultation with the bishop, either (a) by a two-thirds vote of the voting members present and voting where the bishop and the committee did not recommend termination of the call, or (b) by a majority vote of the voting members present and voting where the bishop and the committee recommended termination of the call.
- f. If, in the course of proceedings described in paragraph c. or paragraph d. above, the bishop's committee concludes that there may be grounds for disciplinary action, the committee shall make recommendations concerning disciplinary action in accordance with the provisions of this church's constitution, bylaws, and continuing resolutions.

†S14.19. Ministers of Word and Sacrament shall respect the integrity of the ministry of congregations which they do not serve and shall not exercise ministerial functions therein unless invited to do so by the pastor, or if there is no duly called pastor, then by the interim pastor in consultation with the Congregation Council.

†S14.21. The records of all baptisms, confirmations, marriages, burials, communicants, members received, members transferred or dismissed, members who have become inactive, or members excluded from the congregation shall be kept accurately and permanently. They shall remain the property of each congregation. At the time of the closure of a congregation, such records shall be sent to the regional archives. The secretary of the congregation shall attest to the bishop of this synod that such records have been placed in the secretary's hands in good order by a departing pastor before:

- a. installation in another call, or
 - b. approval of a request for change in roster status.
- †S14.22. The pastor shall make satisfactory settlement of all financial obligations to a former congregation before:
- a. installation in another call, or
 - b. approval of a request for change in roster status.
- †S14.23. During service to a congregation, an interim pastor shall have the rights and duties in the congregation of a regularly called pastor. The interim pastor may delegate the same in part to an interim supply pastor with the consent of the bishop of this synod. The interim pastor and any rostered minister who may assist shall refrain from exerting influence in the selection of a pastor. Upon completion of service, the interim pastor shall certify to the bishop of this synod that the congregation records, for the period for which the interim pastor was responsible, are in order.
- †S14.24. With the approval of the synod bishop expressed in writing, which sets forth a clear statement of the purpose to be served by such a departure from the normal rule of permanency of the call as expressed in †S14.18., a congregation may call a pastor for a specific term. Details of such calls shall be in writing setting forth the purpose and conditions involved. Prior to the completion of a term, the bishop of this synod or a representative of the bishop shall meet with the pastor and representatives of the congregation for a review of the call.
- Such call may also be terminated before its expiration in accordance with the provisions of †S14.18.
- S14.25. All ministers of Word and Sacrament under a call shall attend meetings of the Synod Assembly, and the pastors of congregations shall also attend the meetings of the conference, cluster, coalition, or other area subdivision to which the congregation belongs.
- S14.30. Ministers of Word and Service**
- †S14.31. The time and place of the ordination of those persons properly called to ministry in this synod shall be authorized by the bishop of this synod.
- †S14.32. Consistent with the faith and practice of the Evangelical Lutheran Church in America, every minister of Word and Service shall:
- a. Be rooted in the Word of God, for proclamation and service;
 - b. Advocate a prophetic diakonia that commits itself to risk-taking and innovative service on the frontiers of the Church's outreach, giving particular attention to the suffering places in God's world;
 - c. Speak publicly to the world in solidarity with the poor and oppressed, advocating dignity, justice, and equity for all people, working for peace and reconciliation among the nations, caring for the marginalized, and embracing and welcoming racially and ethnically diverse populations;
 - d. Equip the baptized for ministry in God's world that affirms the gifts of all people;
 - e. Encourage mutual relationships that invite participation and accompaniment of others in God's mission;
 - f. Practice stewardship that respects God's gift of time, talents, and resources;
 - g. Be grounded in a gathered community for ongoing diaconal formation;
 - h. Share knowledge of this church and its wider ministry of the gospel, and advocate for the work of all expressions of this church; and
 - i. Identify and encourage qualified persons to prepare for ministry of the gospel.
- S14.33. The minister of Word and Service shall become a member of the congregation upon receipt and acceptance of the letter of call. In a parish of multiple congregations, the minister of Word and Service shall hold membership in one of the congregations.
- S14.34. Each minister of Word and Service on the roster of this synod shall submit a report of ministry to the bishop of the synod at least 90 days prior to each regular meeting of the Synod Assembly.
- †S14.41. When a congregation of this church desires to call a minister of Word and Service or a candidate for the ministry of Word and Service of this church:
- a. Each congregation of this synod shall consult the bishop of this synod before taking any steps leading to the extending of a call to a prospective minister of Word and Service.
 - b. For issuance of a letter of call to a minister of Word and Service or candidate by a congregation of this synod in accord with ELCA constitutional provision 7.71., a two-thirds vote shall be required of members of the congregation present and voting at a meeting regularly called for the purpose of issuing such a call.

- c. When the congregation has voted to issue a call to a prospective minister of Word and Service, the letter of call shall be submitted to the bishop of this synod for the bishop's signature.
- S14.42.** No minister of Word and Service shall accept a call without first conferring with the bishop of this synod. A minister of Word and Service shall respond with an answer of acceptance or declination to a letter of call within 30 days of receipt of such call. In exceptional circumstances with the approval of the bishop of this synod and the chair of the Congregation Council of the congregation issuing the call, an additional 15 days may be granted to respond to a letter of call.
- †**S14.43.** The provisions for termination of the mutual relationship between a minister of Word and Service and a congregation shall be as follows:
- a. The call of a congregation, when accepted by a minister of Word and Service, shall constitute a continuing mutual relationship and commitment which shall be terminated only by the deacon's death or, following consultation with the synod bishop, for any of the following reasons:
- 1) mutual agreement to terminate the call or the completion of a call for a specific term;
 - 2) resignation of the minister of Word and Service, which shall become effective, unless otherwise agreed, no later than 30 days after the date on which it was submitted;
 - 3) inability to conduct the office effectively in that congregation in view of local conditions;
 - 4) inability to conduct the office effectively in view of disability or incapacity of the minister of Word and Service;
- 5) suspension of the minister of Word and Service through discipline for more than three months;
 - 6) resignation or removal of the minister of Word and Service from the roster of Ministers of Word and Service of this church;
 - 7) termination of the relationship between this church and the congregation;
 - 8) dissolution of the congregation or the termination of a parish arrangement; or
 - 9) suspension of the congregation through discipline for more than six months.
- b. When allegations of disability or incapacity of the minister of Word and Service under paragraph a.4) above, or ineffective conduct of the ministry of Word and Service under paragraph a.3) above, have come to the attention of the bishop of this synod,
- 1) the bishop, who has sole discretion, may investigate such conditions personally together with a committee of two rostered ministers and one layperson, or
 - 2) when such allegations have been brought to the synod's attention by an official recital of allegations by the Congregation Council or by a petition signed by at least one-third of the voting members of the congregation, the bishop personally shall investigate such conditions together with a committee of two rostered ministers and one layperson.
- c. In case of alleged disability or incapacity under paragraph a.4) above, the bishop's committee shall obtain and document competent medical opinion concerning the minister of Word and Service's condition. When a disability or incapacity is evident to the committee, the bishop of this synod may declare the position vacant. When the position is declared vacant, the Synod Council shall list the deacon on the roster of Ministers of Word and Service with disability status. Upon resumption of the ability to conduct the office effectively, the bishop shall take steps to enable the minister of Word and Service to resume the ministry, either in the congregation last served or in another appropriate call.
- d. In the case of alleged local difficulties that imperil the effective functioning of the congregation under paragraph a.3) above, the bishop's committee shall endeavor to hear from all concerned persons, after which the bishop together with the committee shall present their recommendations first to the minister of Word and Service and then to the congregation. The recommendations of the bishop's committee address whether the minister of Word and Service's call should come to an end and, if so, may suggest appropriate severance arrangements. The committee may also propose other actions that should be undertaken by the congregation and by the minister of Word and Service, if appropriate. If the minister of Word and Service and congregation agree to carry out
- such recommendations, no further action need be taken by the synod.
- e. If either party fails to assent to the recommendations of the bishop's committee concerning the minister of Word and Service's call, the congregation may dismiss the minister of Word and Service only at a legally called meeting after consultation with the bishop, either (a) by a two-thirds vote of

the voting members present and voting where the bishop and the committee did not recommend termination of the call, or (b) by a majority vote of the voting members present and voting where the bishop and the committee recommended termination of the call.

- f. If, in the course of proceedings described in paragraph c. or paragraph d. above, the bishop's committee concludes that there may be grounds for disciplinary action, the committee shall make recommendations concerning disciplinary action in accordance with the provisions of this church's constitution, bylaws, and continuing resolutions.

†S14.44. Ministers of Word and Service shall respect the integrity of the ministry of congregations which they do not serve and shall not exercise ministerial functions therein unless invited to do so by the Congregation Council.

†S14.45. The minister of Word and Service shall make satisfactory settlement of all financial obligations to a former congregation before:

- a. installation in another call, or
- b. approval of a request for change in roster status.

†S14.46. With the approval of the synod bishop expressed in writing, which sets forth a clear statement of the purpose to be served by such a departure from the normal rule of permanency of the call as expressed in †S14.43., a congregation may call a minister of Word and Service for a specific term. Details of such calls shall be in writing setting forth the purpose and conditions involved. Prior to the completion of a term, the bishop of this synod or a representative of the bishop shall meet with the minister of Word and Service and representatives of the congregation for a review of the call. Such call may also be terminated before its expiration in accordance with the provisions of †S14.43.

S14.47. All ministers of Word and Service under a call shall attend meetings of the Synod Assembly, and the ministers of Word and Service of congregations shall also attend the meetings of the conference, cluster, coalition, or other area subdivision to which the congregation belongs.

Chapter 15. FINANCIAL MATTERS

†S15.01. The fiscal year of this synod shall be February 1 through January 31.

†S15.11. Since the congregations, synods, and churchwide organization are interdependent expressions that share in God's mission, all share in

the responsibility to develop, implement, and strengthen the financial support of the whole church. The gifts and offerings of the members of the Evangelical Lutheran Church in America are given to support all parts of this church; thus the unity of this church should be evidenced in determining each part's share of the gifts and offerings. Therefore:

- a. The mission of this church beyond the congregation is to be supported by such a proportionate share of each congregation's annual budget as each congregation determines. This synod shall develop guidelines for determining "proportionate share," and shall consult with congregational leaders to assist each congregation in making its determination.
- b. This synod shall receive the proportionate share of the mission support from its congregations, and shall transmit that percentage or amount of each congregation's mission support as determined

in consultation with the churchwide organization and approved by the Synod Assembly as part of its budget consideration.

- c. Should the Synod Assembly not approve the proportionate share of mission support determined in consultation with the churchwide organization, a new consultation with the churchwide organization shall take place. The Synod Council is authorized to amend the budget adopted by the Synod Assembly to reflect the results of this consultation.

†S15.12. The annual budget of this synod shall reflect the entire range of its own activities and its commitment to supportive funding with other synods and the churchwide organization.

S15.13. On the basis of estimated income, the Synod Council shall authorize expenditures within the budget for the fiscal year. Expenditure authorizations shall be subject to revision, in light of changing conditions, by the Synod Council.

- S15.14.** Except when such procedure would jeopardize current operations, a reserve amounting to no more than 16 percent of the sum of the amounts scheduled in the next year’s budget for regular distribution to synodical causes shall be carried forward annually for disbursement in the following year in the interest of making possible a more even flow of income to such causes. The exact number of dollars to be held in reserve shall be determined by the Synod Council.
- S15.21.** No appeal to congregations of this or any other synod of the Evangelical Lutheran Church in America for the raising of funds shall be conducted by congregations or organizations related to or affiliated with this synod without the consent of the Synod Assembly or the Synod Council.
- †S15.31.** This synod shall arrange to have an annual audit of its financial records conducted by a certified public accountant firm recommended by the synod Audit Committee and approved by the Synod Council. The audited annual financial report shall be submitted by this synod to the
- churchwide Office of the Treasurer and to the congregations of this synod.
- †S15.32.** This synod shall maintain adequate, continuous insurance coverage in accordance with standards recommended by the churchwide organization. Insurance programs offered or endorsed by the churchwide organization shall be deemed to fulfill this obligation.
- S15.33A97.** A separate fund to be known as the Lutheran Legacy Endowment Fund (hereafter sometimes referred to as the “Fund”) has been established. The fund’s fiscal year shall correspond with the synod’s fiscal year. The purpose of this Fund is to extend the ministry of the synod apart from the general operation of this synod; that no portion of the income generated by the Fund shall be used for the annual operating budget of this synod.
- a. The Lutheran Legacy Endowment Fund Committee (“Committee”) shall be the custodian of the Fund. The following Plan of Operation sets forth the administration and management of the Fund:
- 1) The Committee shall consist of five members, all of whom shall be voting members of a congregation of the synod. Except as herein limited, the term of each member shall be three (3) years. Upon the adoption of this resolution by the Synod Council, it shall appoint five (5) members to the Committee; two (2) for the term of three (3) years; two (2) for a term of two (2) years; and one (1) for a term of one (1) year. Thereafter, annually, the Synod Council shall appoint the necessary number for a term of three (3) years. No member shall serve more than two consecutive three (3) year terms. After a lapse of one (1) year, former committee members may be reappointed. The bishop’s staff appointee and the president/vice president of the Synod Council shall be advisory members of the Committee. In the event of a vacancy on the Committee, the Synod Council shall appoint a member to fulfill the term of the vacancy.
 - 2) No member of the Committee shall engage in any self-dealing or transactions with the Fund in which the member of the Committee has direct or indirect financial interest and shall at all times refrain from any conduct in which his/her personal interests would conflict with the interests of the Fund.
 - 3) The Committee shall meet at least quarterly, or more frequently as deemed by it in the best interest of the Fund.
 - 4) A quorum shall consist of three (3) members. When only three (3) members are present, a unanimous vote shall be required to carry any motion or resolution.
 - 5) The Committee shall elect from its membership a chairperson and a recording secretary. The chairperson, or member designated by the chairperson, shall preside at all Committee meetings.
 - 6) The recording secretary of the Committee shall maintain complete and accurate minutes of all meetings and supply a

copy thereof to each member of the Committee. The secretary

shall provide a complete set of the minutes to new members. The recording secretary of the Committee shall also supply a copy of the minutes to the Synod Council.

- 7) The Committee shall report on an annual basis to the Synod Council.
 - 8) The Committee shall promote giving to the Fund by developing and making available information and programs to educate individuals and the congregations of the existence and purpose of the Fund, by encouraging contributions to the Fund, and by assisting interested members and others in developing plans and means to contribute to the Fund.
- b. The distribution of income shall be as follows:
- 1) Programs funded by the Fund shall be recommended by the Committee and approved by the Synod Council for funding according to the guidelines established by the Synod Council.
 - 2) Income from the Fund shall be distributed annually and at such other times as deemed necessary and/or feasible to accomplish the following purposes:
 - 2.1) Assist new projects with special promise for carrying out God's work.
 - 2.2) Help start new congregations in the Southern Ohio Synod where growth is rapid and ministry is needed.
 - 2.3) Strengthen struggling congregations that have good potential but inadequate financial resources.
 - 3) Disbursement of income from the Fund need not occur annually in the event causes and programs have not been approved by the Committee sufficient to utilize total income available, or if in the judgment of the Synod Council total annual disbursement of income is not recommended.
- c. When, in the opinion of the Synod Council circumstances are so dire and of such an emergency nature that the future of the Synod is at stake, and that the only resource is the Fund principal, the Synod Council may, upon a two-thirds majority vote, authorize the disbursement of the fund principal. Any amendment to this continuing resolution, which will change, alter or amend the purpose for which the Fund is established shall be adopted by a two-thirds vote of the members present at an annual meeting of the Synod Council or at a special meeting called specifically for the purpose of amending this resolution.
- d. In the event the synod ceases to exist either through merger or dissolution, disposition or transfer of the Fund shall be at the discretion of the Synod Council in conformity with the approved synod constitution and in consultation with the bishop of the ELCA to which this synod belongs at such time.

Chapter 16. INDEMNIFICATION

- †S16.01. Subject to the limitations and duties imposed by law, each person who is or was made or threatened to be made a party to any proceeding by reason of the present or former capacity of that person as a Synod Council member, officer, employee, or committee member of this synod shall be indemnified against all costs and expenses incurred by that person in connection with the proceeding. Indemnification of any person by reason of that person's capacity as a director, officer, employee, or committee member of any other organization, regardless of its form or relationship to this synod, is subject to the provisions of †S16.02.
- a. The term "proceeding" means a threatened, pending, or completed lawsuit, whether civil or criminal, an administrative or investigative matter, arbitration, mediation, alternative dispute resolution, or any other similar legal or governmental action. Except as otherwise required by law, the term "proceeding" does not include (a) any action by this synod against the individual seeking indemnification, or (b) subject to †S16.04., a disciplinary hearing or related process described in Chapter 20 of the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*.
- b. The term "indemnification" includes reimbursement and advances of costs and expenses for judgments, penalties, fines, settlements, excise taxes, reasonable attorneys' fees, disbursements, and similar required expenditures.
- †S16.02. Whenever a person who, while a Synod Council member, officer, committee member, or employee of this synod, is or was serving at the request of this synod as (or whose duties in that position involve or involved service in the capacity of) a director, officer, partner, trustee, employee, or agent of another organization, is or was made or threatened to be made a party to a proceeding by reason of such capacity, then such person shall be entitled to indemnification only if (a) the Synod Council has established a process for determining whether a person serving in the capacity described in this section shall be entitled to indemnification in any specific case, and (b) that process has been applied in making a specific determination that such person is entitled to indemnification.
- †S16.03. This synod may purchase and maintain insurance on behalf of itself or any person entitled to indemnification pursuant to this chapter against any liability asserted against and incurred by this synod or by such other person in or arising from a capacity described in †S16.01. or †S16.02.
- †S16.04. When written charges against a rostered minister of this church are made in disciplinary proceedings under Chapter 20 of the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America* by the synod bishop or when written charges against a congregation are made in disciplinary proceedings by the Synod Council or the synod bishop, and the discipline hearing committee determines that no discipline shall be imposed, then if such determination is not reversed or set aside on appeal, indemnification shall be made by the synod to the accused for reasonable attorney's fees and other reasonable expenses related to the defense of the charges. The determination of the reasonableness of such fees and expenses shall be made by the Synod Council.

Chapter 17. CONSULTATION AND ADJUDICATION

- †S17.01. The synod bishop and the Executive Committee of the Synod Council shall be available to give counsel when disputes arise within this synod.
- †S17.02. The synod bishop and the Executive Committee of the Synod Council shall receive expressions of concern from rostered ministers of this church, congregations, and organizations within this synod; provide a forum in which the parties concerned can seek to work out matters causing distress or conflict; and make appropriate recommendations for their resolution. When a concern relates directly to the synod bishop, the synod vice president will lead the Executive Committee's efforts at resolving the matter. When the matter at issue cannot be resolved in this manner, applicable procedures for investigation, decision, appeal, and adjudication shall be followed. Allegations or charges that could lead to the discipline of a rostered minister of this church shall not be addressed by the Executive Committee but shall be resolved through the disciplinary

process set forth in the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*.

- †S17.03. When there is disagreement between or among congregations of this synod on a substantive issue that cannot be resolved by the parties, the council of an affected congregation may petition the synod bishop for a consultation after informing the other affected congregation(s) of its intent to do so. If this consultation fails to resolve the issue, the bishop shall refer the matter to the Consultation Committee of the synod, which shall undertake efforts to find an appropriate solution. If the Consultation Committee's efforts fail to resolve the issue(s), the entire matter shall be referred to the Synod Council for adjudication by whatever process the council deems necessary. The decision of the Synod Council shall be final.
- †S17.04. When conferences, clusters, coalitions, or area subdivisions of this synod have a disagreement on a substantive issue that they cannot resolve, the aggrieved party or parties may petition the synod bishop and the Executive Committee of the Synod Council requesting a consultation after informing the other affected parties of their intent to do so. In this case the decision of the Executive Committee shall prevail, except that, upon the motion of a member of the Synod Council, the decision shall be referred to the Synod Council for final action.
- †S17.10. **Adjudication in a Congregation**
- †S17.11. When there is disagreement between or among factions within a congregation on a substantive issue which cannot be resolved by the parties, members of the congregation may petition the synod bishop for consultation after informing the president of the Congregation Council of their intent to do so. The synod bishop shall seek a timely resolution of the dispute. If the issue relates directly to the pastor, the bishop may begin the process in †S14.18.d. In all other matters, if the bishop's consultation fails to resolve the issue, the bishop shall refer the matter to the Consultation Committee of the synod, which shall undertake efforts to find an appropriate solution. If the Consultation Committee's efforts fail to resolve the dispute, the entire matter shall be referred to the Synod Council for adjudication by whatever process the council deems necessary. The Synod Council's decision shall be final.

Chapter 18.

AMENDMENTS, BYLAWS, AND CONTINUING RESOLUTIONS

- †S18.10. **Amendments to Constitution**
- †S18.11. Certain sections of this constitution incorporate and record therein required provisions of the constitution and bylaws of this church. If such provisions are amended by the Churchwide Assembly, corresponding amendments shall be introduced at once into this constitution by the secretary of this synod upon receipt of formal certification thereof from the secretary of the Evangelical Lutheran Church in America.
- †S18.12. Whenever the secretary of the Evangelical Lutheran Church in America officially informs this synod that the Churchwide Assembly has amended the *Constitution for Synods*, this constitution may be amended to reflect any such amendment by a majority vote at any subsequent meeting of the Synod Assembly without presentation at a prior Synod Assembly. An amendment that is identical to a provision of the *Constitution for Synods* shall be deemed to have been ratified upon its adoption by this synod. The Church Council, through the secretary of this church, shall be given prompt notification of its adoption.
- †S18.13. Other amendments to this constitution may be adopted by this synod through either of the following procedures:
- Introduced with the support of at least 25 voting members and having been approved by a two-thirds vote of the voting members present and voting at a regular meeting of the Synod Assembly, an amendment may be adopted unchanged by a two-thirds vote at the next regular meeting of the Synod Assembly.
 - The Synod Council may propose an amendment, with notice to be sent to the congregations of this synod at least six months prior to the next regular meeting of the Synod Assembly. Such an amendment shall require for adoption a two-thirds vote of the voting members present and voting at such a regular meeting of the Synod Assembly.

All such amendments shall become effective upon ratification by the Churchwide Assembly or by the Church Council.

†S18.20. **Amendments to Bylaws**

†S18.21. This synod may adopt bylaws not in conflict with this constitution or with the constitution and bylaws of the churchwide organization. This synod may amend its bylaws at any meeting of the Synod Assembly by a two-thirds vote of voting members of the assembly present and voting. Newly adopted bylaws and amendments to existing bylaws shall be reported to the secretary of this church.

†S18.30. **Amendments to Continuing Resolutions**

†S18.31. This synod may adopt continuing resolutions not in conflict with this constitution or its bylaws or the constitution, bylaws, and continuing resolutions of the churchwide organization. Such continuing resolutions may be adopted or amended by a majority vote of the Synod Assembly or by a two-thirds vote of the Synod Council. Newly adopted continuing resolutions and amendments to existing continuing resolutions shall be reported to the secretary of this church.

Nominations for the General Ballot

Synod Council (Terms as indicated)

One to be elected in each category

Vice President (4 Year Terms)

Mr. Chris Clothier

Secretary (4 Year Terms)

Ms. Holly Fischer

Cincinnati Lay Man (4 Year)

Mr. Jonathan Keith

Cincinnati Lay Woman (3 Year)

Ms. Laura Moore

Cincinnati Rostered Minister (4 Year)

Rev. Matt Byrd

Central Ohio Lay Woman (4 Year)

Ms. Kathie Skamfer

Dayton Lay Woman (3 Year)

No Candidate

Dayton Rostered Minister (3 Year)

Rev. Steve Kimm

Muskingum Lay Woman (4 Year)

No Candidate

Muskingum Rostered Minister (4 Year)

Rev. Mark Combs

NW Lay Man (4 Year)

Mr. Doug Ware

NW Lay Woman (4 Year)

Ms. Laura Schmidt

NW Rostered Minister (4 Year)

Rev. Cheryl Siegenthaler

Scioto Lay Man (4 Year)

No Candidate

Scioto Rostered Minister (4 Year)

Rev. Laura Cavendish

Rev. Chad Huebner

Young Adult, aged 21-30 (4 Year)

Mr. Ethan Roberts



Southern Ohio Synod, ELCA

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 April 15, 2023.**

I. Please provide nominee information below.

Chris Clothier
Name: _____
614.726.0482
Preferred Phone: _____
clothier.c@gmail.com
Email Address: _____
Trinity Marysville
Congregation Name & City: _____
Columbus
What Conference is your congregation a part of? _____

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

Synod Council _____ Synod Council Secretary _____ Synod Vice President _____
 Rostered Minister Lay Man Lay Woman

III. 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 in a variety of church and synod roles including congregational Treasurer, chair for congregational Technology committee, Synod Finance, Synod Audit Committee chair and chair for the Synod Strategic Visioning committee, Outside the Box.

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

I have spent more than 30 years in corporate leadership positions, leading technology teams and affecting large scale transformation within the businesses I have served. These transformations include overseeing due diligence and integration during mergers and acquisitions, modernizing critical business processes, managing 24x7x365 operations across the globe, and overseeing investment budgets ranging from \$5M to \$100M.

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

My career has been spent as a management consultant, leading organizations through strategic planning efforts, organizing investment to support those efforts, and executing against those plans. My gifts are in strategy, organization, finance and change management. I see these gifts as important in helping Synod Council to embrace a revised vision and to lean into meeting the expectations of today's society.



Southern Ohio Synod, ELCA

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 April 15, 2023.**

I. Please provide nominee information below.

Name: Holly Fischer

Preferred Phone: 614-214-1841

Email Address: hfischer7825@gmail.com

Congregation Name & City: Faith Lutheran Church Mount Vernon

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

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

Synod Council _____ Synod Council Secretary Synod Vice President _____

Rostered Minister Lay Man Lay Woman

III. 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 the Southern Ohio Synod Council Secretary since June 2019. In this capacity, I have strived to prepare concise, accurate and timely minutes of all Council meetings, Executive Committee meetings as needed, and Synod Assembly. Previously, I served two terms as a Council member and Secretary at All Shepherd's Lutheran Church (Lewis Center, Ohio), taught Sunday School, served as a Confirmation class mentor, and assisted in leading Vacation Bible School.

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

As an attorney, I have served as an Assistant Attorney General, Chief Legal Counsel for State of Ohio Board of Nursing and currently serve as Senior Assistant Legal Counsel for the Ohio Department of Education. The skills and expertise I've gained in my professional capacity compliment the role of Synod Council Secretary. I have also participated in leadership positions within the community including coaching youth soccer and other sports, and assisting small businesses with pro bono legal work.

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

At this stage of life, I believe that God intends for me to contribute my time and abilities to help the Southern Ohio Synod be as successful as possible in its mission. Local congregations, the Synod, the ELCA, and the worldwide community of Christians are experiencing great challenges, and as small and insignificant as my contribution may be, I will always give my very best and pray that it in some way helps us to navigate the way forward.



Southern Ohio Synod, ELCA

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 April 15, 2023.

I. Please provide nominee information below.

Name: Jonathan Keith

Preferred Phone: 513-520-0953

Email Address: jk@jskeith.com

Congregation Name & City: Good Shepherd, Cincinnati

What Conference is your congregation a part of? Cincinnati

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

Synod Council _____ Synod Council Secretary _____ Synod Vice President _____

_____ Rostered Minister Lay Man _____ Lay Woman

III. 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 the leader of both the Financial Committee and the Endowment Fund for many years at Good Shepherd. I am not currently serving on any committee.

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

I am a graduate of the City of Montgomery's Leadership Class and have served in many volunteer and ad-hoc capacities in that community. At work, I've been the leader, manager, and team member on global technical projects for 3 Fortune 100 companies and currently for a German manufacturing company.

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

I am an organized, thoughtful, level-headed servant leader who works well in team environments to ensure that the best outcomes are achieved for the common good. I bring a long history of business achievement and an insider's view of synod and church-life activities, as my wife is a rostered pastor.



Southern Ohio Synod, ELCA

*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 April 15, 2023.***

I. Please provide nominee information below.

Name: Laura Moore

Preferred Phone: 513-703-5537

Email Address: 1557 Reid Ave.

Congregation Name & City: Prince of Peace Loveland

What Conference is your congregation a part of? Cincinnati

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

Synod Council _____ Synod Council Secretary _____ Synod Vice President _____

Rostered Minister Lay Man Lay Woman

III. 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 Ministry Board at Prince of Peace for the last 6 years. In the past, I served on the Church Council at Roselawn Lutheran and on the Foundation Board of Lutheran Campus Ministry-UC. These experiences have taught me that being a good leader in a congregation involves lots of listening to the members and discerning the most effective way to use the congregation's resources to share God's grace and love with the community.

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

I have worked in public schools for the last 16 years. In my work, I have the importance of treating everyone with dignity and respect, including children. In my work, I have learned that if I disagree with a decision or policy, offering an alternative is more effective than just complaining. Even if my suggestion isn't accepted, it can open a dialogue and provide an opportunity for compromise or, at least, better understanding.

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

I am a good listener, but I'm not afraid to share my opinion. I'm more interested in working together to find the best solution than in "winning". I'm passionate about worship planning and I love liturgical and contemporary worship. My Lutheran heritage is an important part of my identity and I firmly believe we are saved by God's grace.



Southern Ohio Synod, ELCA

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 April 15, 2023.

I. Please provide nominee information below.

Name: Rev. Matthew Byrd

Preferred Phone: 2532035235

Email Address: pastormatt@ctkluth.org

Congregation Name & City: Christ the King

What Conference is your congregation a part of? Cincinnati

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

Synod Council Synod Council Secretary Synod Vice President

Rostered Minister Lay Man Lay Woman

III. 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 SOS Synod Council for the last four years. I am part of the Vibrant Church Conference planning team

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

For the last 6 years I have been the minister of Word and Sacrament at Christ the King in West Chester Ohio. Covid has forced us to think about new ways we can embody the Gospel and be the church in a changing and challenging world.

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

I love to collaborate with others. I am passionate about sharing the gospel and working with others to respond to the needs and opportunities that surround our congregations.



Southern Ohio Synod, ELCA

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 April 15, 2023.**

I. Please provide nominee information below.

Name: Kathie Skamfer

Preferred Phone: 6142848515

Email Address: lesmiserable09@yahoo.com

Congregation Name & City: Christ, Bexley OH

What Conference is your congregation a part of? Central Ohio

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

Synod Council Synod Council Secretary _____ Synod Vice President _____

_____ Rostered Minister _____ Lay Man Lay Woman

III. 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: September, 2016 - present; Member Synod Executive Committee: 2019 - present; Synod Staff Assessment Team 2022; Voting Member - Churchwide Assembly 2013; Chancel Choir member and various committees - Christ Bexley.

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

After working 45 years as a litigation legal secretary, I retired two years ago. Mother of 3. Grandmother of 5. Married to Tim for over 40 years. As a parent of an adult with Down syndrome, I can look outside the box and see how decisions can affect all of us. I advocate for inclusivity and try to use my voice for those who may be unheard. Volunteer experience: Open Door (day program for adults with disabilities); Gahanna Jefferson Public Schools; Down Syndrome Association of Central Ohio; Churchwide Assembly Columbus -2022. Certified care provider for the developmental disabilities (DD) community.

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

I can work as part of a team. I am not afraid to speak up and challenge. I ask questions, even the hard and unpopular ones. I believe I bring the "I am the average person in the pew" mentality to all my Church decisions. Due to my work with the DD community and my former employment, I can think fast on my feet if that is what it takes. Being part of a congregation in the Synod since 1980 I can bring some history, but I am also aware enough to embrace change. It would be my honor to serve again.



Southern Ohio Synod, ELCA

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 April 15, 2023.**

I. Please provide nominee information below.

Name: Stephen Kimm

Preferred Phone: 937-426-1441

Email Address: pastorsteve@peacebeavercreek.org

Congregation Name & City: Peace, Beavercreek

What Conference is your congregation a part of? Dayton

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

Synod Council Synod Council Secretary Synod Vice President

Rostered Minister Lay Man Lay Woman

III. 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?

25 years on candidacy committee. 10 as chair of the candidacy committee. Southern Ohio Elections committee chair 2011-2013. Director of the souther Ohio Synod Leadership Academy 2023. Senior Pastor, of Peace Lutheran church, 2011-present.

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

Senior Pastor, of Peace Lutheran church, 2011-present. Mission Developer Alleluia, Dublin and Plain City 2005-2011. Senior Pastor, Holy Trinity Lutheran 1993- 2005. Senior Pastor, Messiah Lutheran , Reynoldsburg, Ohio, Senior Pastor 1991-1993. Pastor, St. John's Lutheran, Covington , Ohio 1986-1991

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

Vision for the future. Passion for equipping of the saints for mission and ministry. Leadership experience. A heart for sharing the gospel with seekers and believers alike. Administrative insight and experience.



Southern Ohio Synod, ELCA

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 April 15, 2023.**

I. Please provide nominee information below.

Name: The Rev. Mark Combs

Preferred Phone: 740-452-7569

Email Address: pastormark@stjohnszanesville.org

Congregation Name & City: St. John's, Zanesville

What Conference is your congregation a part of? Muskingum

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

Synod Council Synod Council Secretary _____ Synod Vice President _____

Rostered Minister Lay Man Lay Woman

III. 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 coming to the end of 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 or skills will you bring to your service on the Synod Council if elected?

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.



Southern Ohio Synod, ELCA

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 April 15, 2023.

I. Please provide nominee information below.

Name: Douglas Ware

Preferred Phone: 937-935-3582

Email Address: dpware@yahoo.com (New email address)

Congregation Name & City: St. Jacob's Lutheran Church, Jackson Center, OH

What Conference is your congregation a part of? Northwest

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

Synod Council Synod Council Secretary _____ Synod Vice President _____

Rostered Minister Lay Man Lay Woman

III. 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?

Previous on church council and Sunday school treasurer for 44 years.
Sunday school teacher 35 years.
Lay worship leader 5 years.
Synod Council for 4 years.
Currently serving on the SOS stewardship committee.

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

7+ years as team leader in place of employment.
Currently treasurer of Historical Society.
Member of the local ministerial association.
Member of the athletic boosters of our local schools.

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

The voice of the small rural churches.
Experience on current SOS council position.
Understanding procedures of the SOS.
By being lay worship leader, observed how other small churches operate and function.



Southern Ohio Synod, ELCA

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 April 15, 2023.**

I. Please provide nominee information below.

Name: Laura E. Schmidt

Preferred Phone: 937-570-0034

Email Address: gardener@32yahoo.com

Congregation Name & City: St. John's Covington

What Conference is your congregation a part of? NW

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

Synod Council _____ Synod Council Secretary _____ Synod Vice President _____

_____ Rostered Minister _____ Lay Man Lay Woman

III. 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 and various committees. I have also been the youth director for 17 yrs. The ability to make a difference is very important to me.

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

I have served on advisory boards, I am an executive member of the C-Suite at my organization. I have 3 college degrees, including a Masters in management earned in 2017. I use my influence to bring a voice of reason and kindness in all situations.

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

I work on strategic plans and DEIB efforts. I have been in Human Resources for 36 years. As previously stated, I have earned my Masters of Management. Additional gifts include compassion and empathy for all God's creation with an emphasis on justice and equity.



Southern Ohio Synod, ELCA

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 April 15, 2023.**

I. Please provide nominee information below.

Name: Pastor Cheryl Siegenthaler

Preferred Phone: 937-631-9041

Email Address: pastorsiege570@gmail.com

Congregation Name & City: St. Mark/Clay Twp. Wapakoneta

What Conference is your congregation a part of? NW

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

Synod Council Synod Council Secretary _____ Synod Vice President _____

Rostered Minister Lay Man Lay Woman

III. 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?

Presentation of "Small Church Means Big Mission"
Past member of Synod Assembly Elections & Resolution and Consultation Committees
Conducted "Sock It To 'Em" drive to collect over 500 pairs of socks for local children/teen residential school

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

30-year 4-H advisor
Retired English teacher and recipient of Outstanding Professional Excellence Award (Urbana City Schools)
Co-leader of 3 Women's Retreats (Messiah Lutheran-Urbana)

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

Consistent project follow-through to completion
Optimistic outlook tempered by realistic approach to local and state issues
Compassionate listener and encourager



Southern Ohio Synod, ELCA

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 April 15, 2023.**

I. Please provide nominee information below.

Name: Laura B. Cavendish

Preferred Phone: 937-248-9821

Email Address: stpaulashville@gmail.com

Congregation Name & City: St. Paul, Ashville, OH

What Conference is your congregation a part of? Scioto

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

Synod Council Synod Council Secretary _____ Synod Vice President _____

_____ Rostered Minister _____ Lay Man _____ Lay Woman

III. 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 5 small town and rural congregations over my years of call. One call was in a city setting in Nebraska. My ministry work outside the congregation has mostly been ecumenical ministry in the rural communities where I have resided or served. Examples have been shared food and housing ministries, youth programming, day camps, crisis response. I've worked with the Women of the ELCA in southwest OH in planning an educational event around sex trafficking. I also completed the SOS Leadership Institute in 2010.

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

My recent calls have involved being the solo minister of Word and Sacrament working with significant lay ministers and their responsibilities. Current service in my community: Member - Ashville Community Food Pantry Board. Teays Valley School District Key Communicator. Teays Valley Golden Sound Chaperone and Booster Club Member. Special Olympics Mom.

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

Training and skill in trauma response for organizations, families and individuals including the building of safety plans, coordination of resources, de-escalation and support for long-term healing. Small group skills for facilitating communication among stakeholders. Listening and consensus building skills. Perspectives from rural life and rural congregations. Multi-racial perspectives from a mixed race family. Differently abled perspectives from parenting kids with developmental issues. Skills in managing self-care as a minister of Word and Sacrament along with the call to parenting.



Southern Ohio Synod, ELCA

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 April 15, 2023.**

I. Please provide nominee information below.

Name: Chad Huebner

614-585-6446

Preferred Phone: _____

chad@clcathens.org

Email Address: _____

Congregation Name & City: Christ Lutheran and The Bridge Campus Ministry, Athens

Scioto

What Conference is your congregation a part of? _____

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

Synod Council Synod Council Secretary _____ Synod Vice President _____

Rostered Minister Lay Man Lay Woman

III. 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 the whole Church and use my gifts wherever they can be of service. I have served five congregations in five Synods. I have served on the candidacy committee in three of those Synods and served two terms as chair. I served on Churchwide Council and chaired the Planning and Evaluation Committee. I am currently serving on the SOS candidacy committee, and I am an ELCA level 1 coach.

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

I have always looked for ways to be engaged in the community in which I serve. 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. Currently, I am serving my community by serving on the board for the John Clem Recovery House, I am a hospital and hospice chaplain in Athens, and I am the drama coach at Athens High School.

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

I have served on the Churchwide Council which exposed me to the intricacies and challenges that face the ELCA and how that plays out in the three expressions of our church body. I believe that variety of my past and current leadership experiences have developed my communication, interpersonal, problem-solving, critical thinking, organizational and planning skills and that they will serve the Southern Ohio Synod and the Church well.



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 April 15, 2023.

I. Please provide nominee information below.

Name: Ethan Roberts

Preferred Phone: 1-740-415-5826

Email Address: eroberts3299@gmail.com

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

What Conference is your congregation a part of? Scioto Conference

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

Synod Council (Young Adult Member)

III. 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?

Serving in the Church is what has made me the leader I am today. I have gained invaluable experience in compassion, problem-solving, listening, communication, and personal/professional relationships while serving the Church in a variety of expressions. I have served as a congregational council member (during high school), a campus ministry board member (while attending Capital University), am currently on the ELCA Nominating Committee, and am the incumbent young adult representative on the Southern Ohio Synod Council. I have likewise gained other leadership skills while serving two summers in outdoor ministry at Rainbow Trail Lutheran Camp (Rocky Mountain Synod) and currently as a Young Adult in Global Mission in the UK.

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

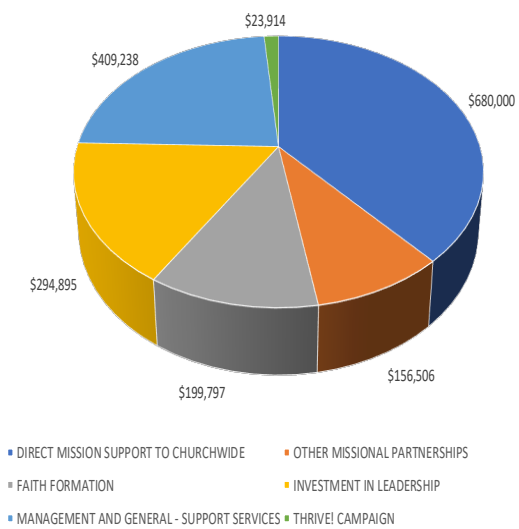
Much, but not all, of my employment and service to my community has been directly related to the Church. That's what you get when you go to a Lutheran university and spend much of your working time employed by ministries of the ELCA. However, I have been involved in numerous non-religious service, community, and political groups over the years. Whether it be doing manual landscaping, working in a campus office, doing political organizing, or a short-term volunteer opportunity, I think the most important leadership experience I have gained is in being able to listen and relate to others. Leadership is not sitting in meetings or behind a desk making a decision. If that's all you do, you are guaranteed poor choices. Rather, it is listening to other people and working to understand them that makes a leader successful in the long run. I have found that, even if differences persist and solutions are unreachd, doing so leads to greater respect for one another and more opportunities for future collaboration.

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

I will bring the gifts of integrity, empathy, attentiveness, and hope to my service if elected to Synod Council. I would use the moral principles instilled in me by those who have shaped me and the Church to help the council come to decisions that reflect Christ's love and lift up all people. I would also try to put myself in other people's shoes so as to better understand their lived experience and how Synod Council's actions affect them. Along with these, making sure the people who come to Council, who seek us out for help or guidance, feel seen & heard would be an important part of my call. Finally, I would strive to embody the spirit of "the happy warrior" whenever doing the business of the Southern Ohio Synod; remembering that courage coupled with joy emboldens us to go out and share the Good News even when the going gets tough.

2024-2025 Mission and Ministry Plan

2023-2024 REVISED FUNCTIONAL MISSION & MINISTRY PLAN
TOTAL \$1,764,350



Direct Mission Support to Churchwide:
 cash support sent directly to ELCA

Other Missional Partnerships:
 partnerships with other organizations –
 Colleges and Universities, congregational
 redevelopment

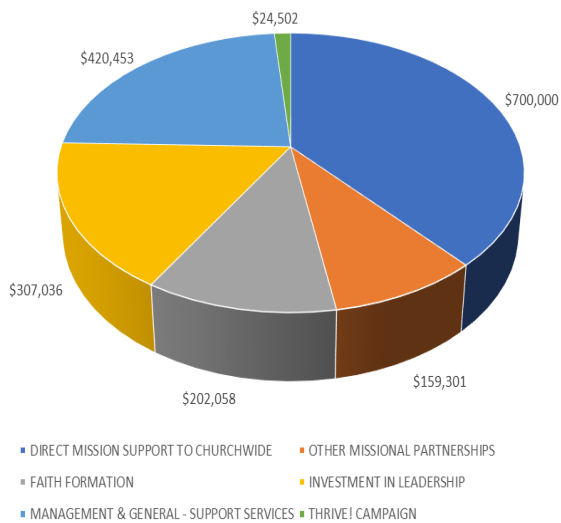
Faith Formation: Synod Youth and Family
 programs and campus ministries

Investment in Leadership: First Call
 Theological Education, candidacy,
 resource teams

**Management & General – support
 services:** office operations, technology

Thrive!: Synod administrative support for
 Thrive! programs

**2024-2025 FUNCTIONAL MISSION & MINISTRY PLAN
TOTAL \$1,813,350**



Direct Mission Support to Churchwide:
cash support sent directly to ELCA

Other Missional Partnerships:
partnerships with other organizations –
Colleges and Universities, congregational
redevelopment

Faith Formation: Synod Youth and Family
programs and campus ministries

Investment in Leadership: First Call
Theological Education, candidacy,
resource teams

**Management & General – support
services:** office operations, technology

Thrive!: Synod administrative support for
Thrive! programs

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

INCOME	2022-2023 ADOPTED	2022-2023 ACTUAL 1/31/23	2023-2024 ADOPTED	2023-2024 REVISED	2024-2025 PROPOSED
GENERAL FUND INCOME					
1 Mission Support	1,788,800	1,533,000	1,828,800	1,700,000	1,750,000
2 Interest Income	12,000	14,045	12,000	20,000	20,000
3 ELCA Shared Staff Support	10,000	10,000	10,000	10,000	10,000
4 Oklahoma Farmland	1,000	1,575	1,000	1,000	0
5 Gifts Designated for SOS	20,000	29,307	20,000	30,000	30,000
6 Miscellaneous Income	13,800	1,353	13,800	3,350	3,350
TOTAL GENERAL FUND INCOME	1,845,600	1,589,280	1,885,600	1,764,350	1,813,350

Southern Ohio Synod of the ELCA
Mission & Ministry Plan
Page 2

EXPENSES	2022-2023 ADOPTED	2022-2023 ACTUAL 1/31/23	2023-2024 ADOPTED	2023-2024 REVISED	2024-2025 PROPOSED
MISSION & MINISTRY					
7 ELCA Mission Support	715,520	613,200	731,520	680,000	700,000
	0.40	0.40	0.40	0.40	0.40
Outreach Ministries & Support					
8 Congregational Redevelopment	15,000	15,000	15,000	15,000	15,000
Total Outreach Ministries & Support	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Affiliates & Partnership					
9 Capital University	1,000	1,000	1,000	1,000	1,000
10 Wittenberg University	1,000	1,000	1,000	1,000	1,000
11 Trinity Lutheran Seminary	16,000	16,000	16,000	16,000	16,000
12 Region VI	9,000	0	9,000	9,000	9,000
13 Planned Giving	10,000	7,500	10,000	10,000	10,000
14 Lutheran Disaster Response Ohio	2,000	1,000	2,000	0	0
Total Affiliates & Partnership	<u>39,000</u>	<u>26,500</u>	<u>39,000</u>	<u>37,000</u>	<u>37,000</u>
Ecumenical					
15 Ohio Council of Churches	500	500	500	250	250
16 Ecumenical Participation	500	26	500	300	300
Total Ecumenical	<u>1,000</u>	<u>526</u>	<u>1,000</u>	<u>550</u>	<u>550</u>
TOTAL MISSION & MINISTRY	<u>770,520</u>	<u>655,226</u>	<u>786,520</u>	<u>732,550</u>	<u>752,550</u>

Southern Ohio Synod of the ELCA
Mission & Ministry Plan

Page 3

EXPENSES	2022-2023 ADOPTED	2022-2023 ACTUAL 1/31/23	2023-2024 ADOPTED	2023-2024 REVISED	2024-2025 PROPOSED
FAITH FORMATION					
Youth & Family					
17 Youth & Family Program	8,000	6,420	8,000	8,000	8,000
18 LOMO - Amazing Grace Program	13,000	0	13,000	13,000	13,000
19 LOMO Direct Grant	20,500	20,500	20,500	20,500	20,500
Total Youth and Family	41,500	26,920	41,500	41,500	41,500
SOS - Campus Ministry					
20 Jacob's Porch, OSU	25,500	25,500	25,500	25,500	25,500
21 Ohio University	10,500	10,500	10,500	10,500	10,500
22 Miami University, Oxford	10,500	10,500	10,500	10,500	10,500
Total SOS - Campus Ministry	46,500	46,500	46,500	46,500	46,500
TOTAL FAITH FORMATION	88,000	73,420	88,000	88,000	88,000
LEADERSHIP					
Leadership Development & Support					
23 Candidacy	13,000	5,961	13,000	6,500	6,500
24 First Call Retreat	1,500	0	1,500	1,500	1,500
25 SOS Resource Team	2,000	500	2,000	2,000	2,000
Total Leadership Development & Support	16,500	6,461	16,500	10,000	10,000
Synod Leadership					
26 Synod Council	2,000	346	2,000	1,500	1,500
27 Synod Assembly	7,500	6,487	7,500	5,000	5,000
28 Committees & Task Forces	400	0	400	400	400
29 Meals & Hospitality (Leadership)	2,500	3,864	2,500	4,500	4,500
30 Bishop's Discretionary Fund	1,000	1,000	1,000	1,000	1,000
Total Synod Leadership	13,400	11,697	13,400	12,400	12,400
TOTAL LEADERSHIP	29,900	18,158	29,900	22,400	22,400

Southern Ohio Synod of the ELCA
Mission & Ministry Plan
Page 4

EXPENSES	2022-2023 ADOPTED	2022-2023 ACTUAL 1/31/23	2023-2024 ADOPTED	2023-2024 REVISED	2024-2025 PROPOSED
MISSION & MINISTRY COORDINATION					
Technology					
31 Technology Applications	10,000	4,483	10,000	6,000	6,000
32 Technology Services	9,000	9,466	9,000	9,000	9,000
33 Technology Improvements	2,000	2,000	2,000	2,000	2,000
Total Technology	<u>21,000</u>	<u>15,949</u>	<u>21,000</u>	<u>17,000</u>	<u>17,000</u>
Office Operations					
34 Bank Service Charges	6,000	3,913	6,000	5,000	5,000
35 Office Supplies	12,000	5,207	12,000	6,000	6,000
36 Postage	4,500	3,725	4,500	4,000	4,000
37 Telephone & Internet Access	12,200	10,247	12,200	10,500	10,500
38 Equipment Rental & Repair	9,000	6,979	9,000	8,200	8,200
39 Meals & Hospitality (Office)	3,000	3,445	3,000	3,000	3,000
40 Insurance	3,000	3,727	3,000	3,000	3,000
41 Legal Services	1,000	2,800	1,000	2,000	2,000
42 Accounting & Auditing Fees	48,000	46,589	48,000	46,000	48,000
Total Office Operations	<u>98,700</u>	<u>86,632</u>	<u>98,700</u>	<u>87,700</u>	<u>89,700</u>
Building Expenses					
43 Rent and Lease Operating Expenses*	91,300	87,596	93,700	94,700	99,700
44 Building/Leasehold Improvements	2,000	2,000	2,000	2,000	2,000
Total Building Expenses	<u>93,300</u>	<u>89,596</u>	<u>95,700</u>	<u>96,700</u>	<u>101,700</u>

Southern Ohio Synod of the ELCA
Mission & Ministry Plan
Page 5

EXPENSES	2022-2023 ADOPTED	2022-2023 ACTUAL 1/31/23	2023-2024 ADOPTED	2023-2024 REVISED	2024-2025 PROPOSED
Synod Staff					
45 Bishop & Assistant Salaries	286,330	293,606	294,920	300,000	307,000
46 Supplemental & Support Salaries	216,300	196,923	222,790	202,000	208,000
47 Portico Benefits	169,950	147,451	174,070	155,000	152,000
48 Payroll Taxes & Expenses	18,000	16,334	18,000	18,000	18,000
Total Synod Staff	<u>690,580</u>	<u>654,314</u>	<u>709,780</u>	<u>675,000</u>	<u>685,000</u>
Staff Expenses					
49 Automobile Expenses	13,000	14,932	13,000	16,000	20,000
50 Automobile Depreciation/Replacement	17,600	3,082	20,000	3,000	9,000
51 Continuing Education	5,000	5,000	5,000	5,000	5,000
52 Travel	17,000	19,939	17,000	20,000	22,000
53 Professional Expenses	1,000	414	1,000	1,000	1,000
Total Staff Expenses	<u>53,600</u>	<u>43,367</u>	<u>56,000</u>	<u>45,000</u>	<u>57,000</u>
TOTAL MISSION & MINISTRY COORDINATION	<u>957,180</u>	<u>889,858</u>	<u>981,180</u>	<u>921,400</u>	<u>950,400</u>
TOTAL EXPENSES	<u>1,845,600</u>	<u>1,636,662</u>	<u>1,885,600</u>	<u>1,764,350</u>	<u>1,813,350</u>
NET GENERAL FUND INCOME/(LOSS) BEFORE DEPRECIATION/UNBUDGETED	<u>0</u>	<u>(47,382)</u>	<u>0</u>	<u>0</u>	<u>0</u>

Summary of Congregational Mission Support

SUMMARY OF CONGREGATIONAL MISSION SUPPORT
February 2022 through January 2023

CONGREGATION	CITY	CONG. ID	2022 MISSION SUPPORT	OTHER GIFTS RECEIVED BY SOS	TOTAL
Abiding Christ Lutheran Church	Fairborn	4755	7,875.00	540.00	8,415.00
Advent Lutheran Church	Upper Arlington	4538	19,333.33		19,333.33
African International Lutheran Mission	Columbus	30928	530.00		530.00
All Saints Lutheran Church	Cincinnati	4684			0.00
All Saints Lutheran Church	Worthington	4535	104,300.00	3,665.00	107,965.00
All Saints: Lutheran-Episcopal	Washington CH	4534	1,454.00		1,454.00
All Shepherds Lutheran Church	Lewis Center	30044	10,840.00	2,202.61	13,042.61
Arise in Christ Ev. Lutheran Church	Donnelsville	30992		796.00	796.00
Ascension Lutheran Church	Cincinnati	4687	1,000.00		1,000.00
Ascension Lutheran Church	Columbus	4513	3,685.00		3,685.00
Augsburg Lutheran Church	Cincinnati	13099	6,741.59		6,741.59
Bethel Lutheran Church	Grove City	13198	18,720.00	440.00	19,160.00
Bethel Lutheran Church	Springfield	4699			0.00
Bethel Lutheran Church	Russell	13059		2,590.00	2,590.00
Bethlehem Lutheran Church	Middletown	13253	4,654.00		4,654.00
Brandt Lutheran Church	Tipp City	4694	1,000.00		1,000.00
Calvary Lutheran Church	Chillicothe	4512	6,650.04	1,172.00	7,822.04
Calvary Orthodox Lutheran Church	Lancaster	30984			0.00
Christ Lutheran Church	Heath	4536	24,600.00	2,425.00	27,025.00
Christ Lutheran Church	Bexley	13127	15,796.09	1,660.82	17,456.91
Christ Lutheran Church	Dayton	13153	1,240.00		1,240.00
Christ Lutheran Church	Athens	4646			0.00
Christ Lutheran Church	Lancaster	4521	1,005.00		1,005.00
Christ the King Lutheran Church	West Chester	16192	3,510.00		3,510.00
Christ the King Lutheran Church	St. Clairsville	4667	3,744.00		3,744.00
Christ's Lutheran Church	Cambridge	4652	4,250.00	235.00	4,485.00
Clinton Heights Lutheran Church	Columbus	13128	16,000.00	60.00	16,060.00
Covenant Lutheran Church	St. Paris	7617	2,000.00	50.00	2,050.00
David Ev. Lutheran Church	Canal Winchester	13084	2,040.00		2,040.00
Drumms Lutheran Church	Thornville	13293	1,370.00		1,370.00
Emanuel Lutheran Church	Anna	13256	5,011.39		5,011.39
Emanuel Lutheran Church	Phillipsburg	13277	2,000.00		2,000.00
Emanuel Lutheran Church	Logan	13306			0.00
Emmanuel Lutheran Church	Germantown	4758	697.00	760.00	1,457.00
Emmanuel Lutheran Church	Coshocton	4653	3,000.00	60.25	3,060.25
Emmanuel Lutheran Church	Pleasantville	7618			0.00
Epiphany Lutheran Church	Pickerington	13278	12,967.14		12,967.14
Epiphany Lutheran Church	Centerville	13155	48,000.00	28,628.35	76,628.35
Faith Lutheran Church	Oxford	4685	40,935.00	1,770.43	42,705.43
Faith Lutheran Church	Wilmington	4688	18,746.12		18,746.12
Faith Lutheran Church	Columbus	13131	10,880.88	1,359.52	12,240.40
Faith Lutheran Church	Mt. Vernon	13259	7,185.00	9,318.00	16,503.00
Faith Lutheran Church	Dayton	13156	5,000.00		5,000.00
Faith Lutheran Church	Jackson	4537	6,000.00		6,000.00
Faith Lutheran Church	Baltimore	30336	3,200.00		3,200.00
Fellowship Lutheran Church	Columbus	7584	5,725.56		5,725.56
First English Lutheran Church	Columbus	4514	7,000.00		7,000.00
First English Lutheran Church	Dayton	4745	3,300.00		3,300.00
First English Lutheran Church	Lancaster	4522	9,155.90	900.00	10,055.90
First English Lutheran Church	Ashville	13061	6,391.66		6,391.66
First Lutheran Church	Cincinnati	4675	1,000.00		1,000.00
First Lutheran Church	Xenia	4713	6,668.00	380.00	7,048.00
First Lutheran Church	Bellefontaine	4690	4,243.36	4,665.00	8,908.36

SUMMARY OF CONGREGATIONAL MISSION SUPPORT
February 2022 through January 2023

CONGREGATION	CITY	CONG. ID	2022 MISSION SUPPORT	OTHER GIFTS RECEIVED BY SOS	TOTAL
First Lutheran Church	Springfield	4701	308.63	350.00	658.63
Friedens Lutheran Church	Covington	4743	3,667.00		3,667.00
Galilee Lutheran Church	Russell's Point	7180	8,418.67		8,418.67
Gethsemane Lutheran Church	Columbus	20228	25,325.00	3,200.00	28,525.00
Gloria Dei Lutheran Church	Cincinnati	13102	2,100.00	16,750.00	18,850.00
Good Hope Lutheran Church	Glenford	13194		1,833.00	1,833.00
Good Shepherd Lutheran Church	Cincinnati	4676	109,838.06		109,838.06
Good Shepherd Lutheran Church	Columbus	13132	2,671.44	4,675.00	7,346.44
Good Shepherd Lutheran Church	Kettering	13157	8,000.00	1,250.00	9,250.00
Good Shepherd Lutheran Church	Springfield	30019	18,608.35		18,608.35
Good Shepherd Lutheran Church	West Milton	4775	3,037.00		3,037.00
Grace Lutheran Church	Pickerington	13133	1,200.00	545.00	1,745.00
Grace Lutheran Church	Centerburg	13094	1,074.13		1,074.13
Grace Lutheran Church - Colfax	Lancaster	13121	3,120.00		3,120.00
Grace of God Lutheran Church	Columbus	30627	3,750.00	1,686.78	5,436.78
Harmony Lutheran Church	Pleasant City	4662			0.00
Holy Trinity Lutheran Church	New Lexington	13264	4,500.00	1,493.00	5,993.00
Holy Trinity Lutheran Church	Newark	4527	2,282.00		2,282.00
Holy Trinity Lutheran Church	Columbus	4516	52,571.09	861.00	53,432.09
Hope Lutheran Church	Cincinnati	13103	6,000.00		6,000.00
Hope Lutheran Church	Columbus	13134	5,600.00		5,600.00
Hope Lutheran Church	Dayton	13158	800.00		800.00
Hosanna Lutheran Church	Pataskala	16097	2,080.00		2,080.00
Ibada ya Kiswahili Lutheran Church	Columbus	31074	4,189.40		4,189.40
Intercessor Lutheran Missions	Columbus	31212			0.00
Jerusalem Lutheran Church	Roseville	4665			0.00
Lord of Life Lutheran Church	West Chester	7827	13,060.00		13,060.00
Lord of Life Lutheran Church	Columbus	13229	37,126.78		37,126.78
Lutheran Church of the Resurrection	Cincinnati	13104	29,000.00	19,746.00	48,746.00
Lutheran Church of Our Savior	Dayton	4749	12,833.26	22,397.63	35,230.89
Messiah Lutheran Church	Reynoldsburg	13289	36,397.50		36,397.50
Messiah Lutheran Church	Urbana	4712	7,000.00	1,000.00	8,000.00
Mighty Fortress Lutheran Church	Kettering	4762	6,050.00		6,050.00
Mt. Zion Lutheran Church	Pleasant City	4663	1,500.00	350.00	1,850.00
New Hope Lutheran Church	Dayton	30187	2,020.00	100.00	2,120.00
New Hope Lutheran Church	Adamsville	4644	7,800.00		7,800.00
New Lebanon Lutheran Church	Junction City	13218	2,267.00		2,267.00
New Salem Lutheran Church	Bellefontaine	4692	268.00		268.00
North Riverdale Lutheran Church	Dayton	4748	12,922.83	5,738.50	18,661.33
Our Savior Lutheran Church	Lancaster	4523	2,400.00		2,400.00
Peace Lutheran Church	Hillsboro	7792	2,202.00	200.00	2,402.00
Peace Lutheran Church	Gahanna	13187	23,700.00		23,700.00
Peace Lutheran Church	Beavercreek	13159	45,000.00	16,768.00	61,768.00
Peace Lutheran Church, Arnheim	Georgetown	13058	13,225.00		13,225.00
Philadelphia Lutheran Church	Bellefontaine	4693	2,730.00	160.00	2,890.00
Prince of Peace Lutheran Church	Loveland	4689	45,428.00	2,752.00	48,180.00
Prince of Peace Lutheran Church	Dublin	7725	22,700.00		22,700.00
Providence Lutheran Church	Brookville	13080	1,000.00	50.00	1,050.00
Redeemer Lutheran Church	Columbus	13139	18,648.27		18,648.27
Redeemer Lutheran Church	Dayton	13160			0.00
Reformation Lutheran Church	Columbus	4518	5,607.37	3,019.48	8,626.85
Resurrection Lutheran Church	Lebanon	4680	18,842.00	489.00	19,331.00
Resurrection Lutheran Church	Hilliard	4520	8,406.00		8,406.00

SUMMARY OF CONGREGATIONAL MISSION SUPPORT
February 2022 through January 2023

CONGREGATION	CITY	CONG. ID	2022 MISSION SUPPORT	OTHER GIFTS RECEIVED BY SOS	TOTAL
Rockway Lutheran Church	Springfield	4707		1,050.00	1,050.00
Salem Lutheran Church	Miamisburg	4767	500.00		500.00
Shiloh Lutheran Church	Lewisburg	4763			0.00
Solomon Lutheran Church	McConnellsville	13170			0.00
St. Andrew Lutheran Church	Enon	13176		1,838.92	1,838.92
St. Jacob Lutheran Church	Miamisburg	4765	1,200.00		1,200.00
St. Jacob Lutheran Church	Jackson Center	13215	3,510.00		3,510.00
St. Jacob Lutheran Church	Anna	13055	21,851.63	44,186.85	66,038.48
St. John Lutheran Church Stovertown	Roseville/Stovertown	4661	6,000.00	1,276.00	7,276.00
St. John Lutheran Church Ingomar	West Alexandria	4761	17,640.00	6,850.00	24,490.00
St. John Lutheran Church	London	4525			0.00
St. John Lutheran Church	Vandalia	4772	8,589.00	643.00	9,232.00
St. John Lutheran Church	Dayton	4750	1,900.00		1,900.00
St. John Lutheran Church	Philo	4660	577.00		577.00
St. John Lutheran Church	Springfield	4708	800.00		800.00
St. John Lutheran Church	Sidney	13301	30,000.00	1,109.00	31,109.00
St. John Lutheran Church	Covington	4744	10,953.61	6,202.20	17,155.81
St. John Lutheran Church	Lithopolis	13230			0.00
St. John Lutheran Church	Franklin Furnace	13182	12,000.00		12,000.00
St. John Lutheran Church	Racine	13282	1,800.00	620.00	2,420.00
St. John Lutheran Church	Logan	13174	750.00		750.00
St. John's Lutheran Church	Miamisburg	4766	5,499.34		5,499.34
St. John's Lutheran Church	Zanesville	4672	305.00	18,425.00	18,730.00
St. John's Lutheran Church	Martins Ferry	4657	1,090.00		1,090.00
St. John's Lutheran Church	Piqua	13279	2,800.00	2,275.00	5,075.00
St. Luke Lutheran Church Vanatta	Newark	4532	3,735.00	169.00	3,904.00
St. Luke Lutheran Church	Gahanna	30154	52,925.63	3,527.85	56,453.48
St. Luke Lutheran Church	Zanesville	13340	28.02		28.02
St. Luke's Lutheran Church	Marietta	4656	11,041.75	4,183.78	15,225.53
St. Mark Lutheran Church, Clay Twp	Wapakoneta	13257	11,040.00		11,040.00
St. Mark's Lutheran Church	Delaware	13166	5,650.00	1,275.00	6,925.00
St. Matthew Lutheran Church Darrtown	Oxford	4686	3,200.00		3,200.00
St. Matthew Lutheran Church	Sugar Grove	13307			0.00
St. Matthew's Lutheran Church	Ithaca	13213	10,600.00	580.00	11,180.00
St. Paul Lutheran Church North Berne	Lancaster	13122	4,400.00		4,400.00
St. Paul Lutheran Church	Franklin	4757	4,000.00		4,000.00
St. Paul Lutheran Church	Lynchburg	4681	600.00		600.00
St. Paul Lutheran Church	Reading	13105	5,951.00	367.50	6,318.50
St. Paul Lutheran Church	Westerville	13328	24,627.00	5,080.04	29,707.04
St. Paul Lutheran Church	Newark	4528	5,431.50		5,431.50
St. Paul Lutheran Church	St. Louisville	4533			0.00
St. Paul Lutheran Church	Columbus	13144	6,030.00		6,030.00
St. Paul Lutheran Church - Dog Leg	Dayton	4751	2,171.00		2,171.00
St. Paul Lutheran Church	Bridgeport	10304	3,788.00		3,788.00
St. Paul Lutheran Church	Roseville	4666	3,500.00	175.00	3,675.00
St. Paul Lutheran Church	Botkins	13076	4,386.00	1,799.00	6,185.00
St. Paul Lutheran Church	Ashville	13062	12,799.00		12,799.00
St. Paul Lutheran Church	Lancaster	13224	6,975.00		6,975.00
St. Paul Lutheran Church	Pomeroy	13283	229.00		229.00
St. Paul Lutheran Church	Ironton	13212	247.54	1,485.43	1,732.97
St. Paul's Lutheran Church North Star	Versailles	13270	1,260.00		1,260.00
St. Peter Lutheran Church	Trenton	13312	600.00		600.00
St. Peter Lutheran Church	New Lebanon	13263			0.00

SUMMARY OF CONGREGATIONAL MISSION SUPPORT
February 2022 through January 2023

CONGREGATION	CITY	CONG. ID	2022 MISSION SUPPORT	OTHER GIFTS RECEIVED BY SOS	TOTAL
St. Peter's Lutheran Church	Lancaster	4524	8,614.00	660.00	9,274.00
St. Philip Lutheran Church	Columbus	13146	10,167.00		10,167.00
The Church on Oakland Park	Columbus	13135	1,000.00		1,000.00
Trinity Lutheran Church Mt. Healthy	Cincinnati	13106	27,640.32		27,640.32
Trinity Lutheran Church	Marysville	13243			0.00
Trinity Lutheran Church	Columbus	13147	4,500.00		4,500.00
Trinity Lutheran Church	Brookville	4673	10,600.00		10,600.00
Trinity Lutheran Church	Lewisburg	4764			0.00
Trinity Lutheran Church	Bridgeport	4651	1,000.00		1,000.00
Trinity Lutheran Church	Versailles	4773	100.00		100.00
Trinity Lutheran Church	Pittsburg	13280		10,673.75	10,673.75
Trinity Lutheran Church	Circleville	13107	8,750.00		8,750.00
Trinity Lutheran Church	Sugar Grove	4511	750.00		750.00
Triumphant Cross Lutheran Church	Trotwood	4770			0.00
Vida Eterna Iglesia Lutherana	West Chester	30948	200.00		200.00
Zion Lutheran Church	Middletown	4683	13,708.00		13,708.00
Zion Lutheran Church	Hamilton	13203	1,250.00		1,250.00
Zion Lutheran Church	West Jefferson	13329	1,590.00	932.00	2,522.00
Zion Lutheran Church	Danville	13152	5,830.00		5,830.00
Zion Lutheran Church	Dayton	13165		2,800.00	2,800.00
Zion Lutheran Church	Tipp City	4769	7,200.00	695.00	7,895.00
Zion Lutheran Church	Springfield	13304	400.00	11.49	411.49

Gifts listed include only those amounts that were received at the lockbox during the period of 2/1/22-1/31/23.
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.

2021 & 2022 Audits

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

Financial Statements and
Independent Auditor's Report with
Supplementary Information

January 31, 2022 and 2021

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

**Financial Statements with Supplementary Information
January 31, 2022 and 2021**

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Independent Auditor’s Report

To the Synod Council of Southern Ohio Synod of the Evangelical Lutheran Church in America
Columbus, Ohio

Opinion

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, 2022 and 2021, 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.

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, 2022 and 2021, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Synod and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

Akron	Canton	Charlotte (AGPN, PLLC)	Chicago	Cleveland
1540 West Market St. Akron, OH 44313	4740 Belpar St. NW, Ste. B Canton, OH 44718	6201 Fairview Rd., Ste. 200 Charlotte, NC 28210	111 W. Jackson, Ste. 1700 Chicago, IL 60604	25550 Chagrin Blvd. Ste. 401 Beachwood, OH 44122
P 330.867.7350 F 330.867.8866	P 330.867.7350 F 330.867.8866	P 866.67.APPLE	P 866.67.APPLE	P 216.674.3800 F 216.674.3801

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The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplemental information included on pages 24 through 28 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. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Apple Growth Partners

Akron, Ohio
March 28, 2022

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

	January 31,	
	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents:		
Commercial deposits	\$ 1,028,721	\$ 1,198,785
	1,028,721	1,198,785
Advances	191	-
Accrued interest	592	1,084
Pledges receivable - current	24,181	42,157
Farmland - Oklahoma receivable	10,354	-
Prepaid expenses	13,938	13,992
Total current assets	1,077,977	1,256,018
Investments (invested with)		
ELCA Mission Investment Fund	215,554	211,899
Oceanview Annuity	409,881	150,765
ELCA Endowment Fund	219,271	201,867
Government and agencies	1,086	1,086
	845,792	565,617
Equipment, furniture and vehicles	128,877	111,744
Less accumulated depreciation	(88,796)	(69,443)
Net equipment, furniture and vehicles	40,081	42,301
Land		
Land - Oklahoma property	80,000	80,000
Pleasant City Property	65,544	65,544
	145,544	145,544
Other assets		
Pledges receivable - noncurrent	1,200	9,529
Deposits	6,256	6,256
Total other assets	7,456	15,785
	\$ 2,116,850	\$ 2,025,265

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 - Continued**

	January 31,	
	2022	2021
LIABILITIES		
Current liabilities		
Current maturities of long-term debt	\$ -	\$ 2,530
Accounts payable	27,809	26,189
Funds held for others	2,912	6,355
Total current liabilities	30,721	35,074
Accrued rent	24,962	20,749
	24,962	20,749
Total current liabilities	55,683	55,823
NET ASSETS		
Without donor restrictions - General	323,346	273,635
Without donor restrictions - Council-Designated		
Living Christ	283,264	328,323
Living Christ-Pleasant City	86,591	87,049
Bishop's Discretionary Fund	15,228	14,228
Technology Improvements	2,102	3,488
Leasehold Improvements	19,866	17,866
Automobile Replacement	83,975	70,978
Staff Continuing Education	11,094	6,094
Thrive! Campaign (Council)	53,937	53,937
Sale of Office Building	-	476,413
Synod Assembly Carryover	-	4,760
Budget Deficits	433,825	-
Outside the Box (Council)	27,588	-
Leadership Academy	6,440	-
Total without donor restrictions - Council-Designated	1,023,910	1,063,136
Total without donor restrictions	1,347,256	1,336,771

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 - Continued**

	January 31,	
	2022	2021
With donor restrictions		
Bishop's Discretionary Fund	\$ 1,313	\$ 1,363
Amazing Grace Day Camp	46,128	37,689
Lay School of Theology/LOFT	2,572	2,971
Hunger Leaders Day	368	368
Wellness Grant	13,511	13,561
SOS Disaster Relief	7,091	6,841
Brazil Companion Synod	6,791	6,791
Global Mission Travel	15,829	15,829
Synod Youth / Young Adults Events	-	100
Stronger & Better Together	2,675	-
Reformation Ministries	-	-
Seminary and Lay Education	179,252	179,462
Small Church Maintenance	7,972	7,972
Congregational Vitality Initiative	31,941	33,391
Stewardship for All Seasons	-	-
Thrive! Campaign	154,597	74,023
Thrive! Pledges Receivable	25,381	51,686
Youth Gathering Assistance	10,200	13,200
Outside the Box Grant	3,048	8,084
Aid to Pastors' Widows and Children	31,648	28,811
Ministerial Pensions	3,398	3,094
Synodical Home Missions	3,653	3,327
Hymnals and Altarware	7,031	7,031
Ministerial Education	43,416	41,402
Handicapped Children	36,629	33,345
Care of Elderly	37,379	34,029
Girls' Scholarships ELV Diocese	13,023	11,856
Holy Innovations	5,000	-
Emerging Lutheran Communities	5,000	-
Undesignated Endowment	19,065	16,445
Total with donor restrictions	<u>713,911</u>	<u>632,671</u>
 Total net assets	 <u>2,061,167</u>	 <u>1,969,442</u>
	 <u>\$ 2,116,850</u>	 <u>\$ 2,025,265</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 Activities**

For the year ended January 31, 2022

	Without Donor Restrictions			Total 2022
	General	Council- Designated	With Donor Restrictions	
SUPPORT AND REVENUE				
Unrestricted congregational mission support	\$ 1,639,865	\$ -	\$ -	\$ 1,639,865
ELCA shared staff support	10,000	-	-	10,000
Oklahoma farmland	10,354	-	-	10,354
Gifts designated for Southern Ohio Synod	33,604	6,440	197,330	237,374
Miscellaneous income	10,063	-	-	10,063
Investment income	13,924	-	6,913	20,837
Loss on asset disposition	(1,881)	-	-	(1,881)
TOTAL SUPPORT AND REVENUE	1,715,929	6,440	204,243	1,926,612
NET ASSETS RELEASED FROM COUNCIL DESIGNATION OR RESTRICTION				
	180,233	(50,277)	(129,956)	-
	1,896,162	(43,837)	74,287	1,926,612
EXPENSES				
Program	1,375,891	-	-	1,375,891
Management and general	397,663	-	-	397,663
Thrive! campaign	71,384	-	-	71,384
TOTAL EXPENSES	1,844,938	-	-	1,844,938
Transfer of net assets	(1,513)	4,611	(3,098)	-
CHANGE IN NET ASSETS BEFORE UNREALIZED GAIN ON INVESTMENTS				
	49,711	(39,226)	71,189	81,674
Unrealized gain on investments	-	-	10,051	10,051
CHANGE IN NET ASSETS	\$ 49,711	\$ (39,226)	\$ 81,240	\$ 91,725

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		With Donor Restrictions	Total 2021
	General	Council- Designated		
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)	-
	2,047,533	2,761	38,689	2,088,983
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 Functional Expenses**

For the year ended January 31, 2022

	Programs							Total Expenses
	Mission and Ministry	Faith Formation	Leadership	Thrive! Programs	Total Programs	Management and General	Thrive! Campaign	
Program grants	\$ 676,446	\$ 20,500	\$ -	\$ -	\$ 696,946	\$ -	\$ -	\$ 696,946
Synod programs and assistance	62,110	61,784	8,907	289	133,090	12,138	-	145,228
Compensation and benefits	47,947	96,763	222,004	10,000	376,714	246,688	62,432	685,834
Professional and administrative services	1,450	-	400	71,166	73,016	49,470	-	122,486
Office operations	10,181	3,181	5,930	-	19,292	17,994	2,580	39,866
Information technology	10,158	916	1,781	-	12,855	9,024	385	22,264
Occupancy	19,707	4,963	19,562	-	44,232	43,277	4,753	92,262
Travel	6,678	3,554	1,268	220	11,720	8,061	448	20,229
Depreciation	5,055	609	2,362	-	8,026	11,011	786	19,823
	<u>\$ 839,732</u>	<u>\$ 192,270</u>	<u>\$ 262,214</u>	<u>\$ 81,675</u>	<u>\$ 1,375,891</u>	<u>\$ 397,663</u>	<u>\$ 71,384</u>	<u>\$ 1,844,938</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 Changes in Net Assets**

	Without Donor Restrictions			With Donor Restrictions		Total Net Assets	Total Expenses
	General	Council- Designated	Unrealized Gain on Investments	With Donor Restrictions	Unrealized Gain on Investments		
Balance at February 1, 2020	\$ 185,204	\$ 1,044,048	\$ 485	\$ 567,728	\$ 11,315	\$ 1,808,780	672,345 126,755 752,783
Change in net assets	88,431	18,603	-	38,689	14,939	160,662	165,811 77,957 21,612 88,240
Balance at January 31, 2021	\$ 273,635	\$ 1,062,651	\$ 485	\$ 606,417	\$ 26,254	\$ 1,969,442	14,457 23,300
Change in net assets	49,711	(39,226)	-	71,189	10,051	91,725	14,457 23,300
Balance at January 31, 2022	<u>\$ 323,346</u>	<u>\$ 1,023,425</u>	<u>\$ 485</u>	<u>\$ 677,606</u>	<u>\$ 36,305</u>	<u>\$ 2,061,167</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
Statements of Changes in Net Assets**

	Without Donor Restrictions			With Donor Restrictions		Total Net Assets
	General	Council- Designated	Unrealized Gain on Investments	With Donor Restrictions	Unrealized Gain on Investments	
Balance at February 1, 2020	\$ 185,204	\$ 1,044,048	\$ 485	\$ 567,728	\$ 11,315	\$ 1,808,780
Change in net assets	<u>88,431</u>	<u>18,603</u>	<u>-</u>	<u>38,689</u>	<u>14,939</u>	<u>160,662</u>
Balance at January 31, 2021	\$ 273,635	\$ 1,062,651	\$ 485	\$ 606,417	\$ 26,254	\$ 1,969,442
Change in net assets	<u>49,711</u>	<u>(39,226)</u>	<u>-</u>	<u>71,189</u>	<u>10,051</u>	<u>91,725</u>
Balance at January 31, 2022	<u>\$ 323,346</u>	<u>\$ 1,023,425</u>	<u>\$ 485</u>	<u>\$ 677,606</u>	<u>\$ 36,305</u>	<u>\$ 2,061,167</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,	
	2022	2021
Cash flows from operating activities:		
Change in net assets	\$ 91,725	\$ 160,662
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Loss on disposal of fixed assets	1,881	3,206
Depreciation	19,823	23,300
Unrealized gain on investments	(10,051)	(14,939)
Changes in operating assets and liabilities:		
Advances and accrued interest	301	6,351
Pledges receivable	26,305	28,757
Farmland - Oklahoma receivable	(10,354)	-
Prepaid expenses	54	(1,578)
Deposits	-	(6,256)
Accounts payable	1,620	(10,657)
Accrued rent	4,213	20,749
Funds held for others	(3,443)	(229)
Net cash provided by operating activities	122,074	209,366
Cash flows from investing activities:		
Purchase of investments	(270,124)	(161,408)
Acquisition of Pleasant City property	-	(65,544)
Purchases of property and equipment	(19,484)	(17,711)
Net cash used in investing activities:	(289,608)	(244,663)
Cash flows from financing activities:		
Repayments on long term debt	(2,530)	(5,823)
Net cash used in financing activities	(2,530)	(5,823)
Net decrease in cash and cash equivalents	(170,064)	(41,120)
Cash and cash equivalents at beginning of year	1,198,785	1,239,905
Cash and cash equivalents at end of year	\$ 1,028,721	\$ 1,198,785
Supplemental disclosures of cash flow information:		
Cash paid during the year for:		
Interest	\$ 24	\$ 305

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, 2022 and 2021**

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 184 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 approved by the Synod Assembly in the Mission Plan at 40.00% of the net unrestricted mission support contributions received for the years ended January 31, 2022 and 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, 2022 and 2021.

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, 2022 and 2021**

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 with proceeds from the sale of the synod office building. Remaining balance redesignated during 2021.

Synod Assembly Carryover - Established to provide for future synod assembly expenses. Funded through unused Synod Assembly budget. Remaining balance expended during 2021.

Budget Deficits - Established to cover annual operating deficits of the General Fund. Funded with proceeds from sale of synod office building.

Outside the Box (Council) - Established to provide for future innovations in digital ministries. Funded with proceeds from sale of synod office building.

Leadership Academy - Established to retain receipts and pay disbursements for Leadership Academy.

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/LOFT - 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.

**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Notes to the Financial Statements
January 31, 2022 and 2021**

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.

Synod Youth / Young Adult Events - Established with restricted contributions for synod youth and young adult programs. Remaining balance fully expended in 2021.

Stronger & Better Together - Established with contributions restricted for stronger & better together program expenses.

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."

**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Notes to the Financial Statements
January 31, 2022 and 2021**

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.”

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

Holy Innovations - Established with endowed restricted contributions, with earnings used for innovative approaches to support ministry congregations and leaders.

Emerging Lutheran Communities - Established with endowed restricted contributions, with earnings used to promote planting of new Lutheran worshipping communities in the synod mission territory.

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 Statements 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 from individuals 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.

**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Notes to the Financial Statements
January 31, 2022 and 2021**

Depreciation is computed on the straight-line method using the following lives for each asset classification:

Equipment, furniture, and vehicles 3 - 10 years

Depreciation expense was \$19,823 and \$23,300 during the years ended January 31, 2022 and 2021, respectively.

Government Grant Income - The Company records grants received from governmental agencies that are to reimburse them for qualifying expenses, as defined under the terms of a government grant, as deferred revenue. The Company recognizes income on a systematic basis over the periods in which the entity recognizes as expenses the related costs for which the grants are intended to compensate.

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.

Functional Allocation of Expenses - The costs of program and supporting services activities have been summarized on a functional basis in the Statements of Activities. The Statements 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.

Leases - 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.

CECL - In June 2016, FASB issued Accounting Standards Update ("ASU") 2016-13, "Measurement of Credit Losses on Financial Instruments." ASU 2016-13 requires a financial asset (or a group of financial assets) measured at amortized cost to be presented at the net amount expected to be collected.

**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Notes to the Financial Statements
January 31, 2022 and 2021**

The allowance for credit losses is a valuation account that is deducted from the amortized cost basis of the financial asset(s) to present the net carrying value at the amount expected to be collected on the financial asset. Credit losses relating to available-for-sale debt securities should be recorded through an allowance for credit losses. In June 2020, in conjunction with the global pandemic, the FASB has extended the original effective date for those entities not yet of adoption of this standard. The Company 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, 2022. The Company continues to evaluate the impact of the adoption of this guidance.

Reclassifications - Certain reclassifications have been made to the January 31, 2021 financial statements in order to conform to the January 31, 2022 presentation. Such reclassifications have no effect on previously reported changes in net assets.

Subsequent Events - The Synod has evaluated subsequent events through March 28, 2022, the date that the Company's annual financial statements were available to be issued.

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, 2022 and 2021:

Financial assets at January 31,	2022	2021
Cash	\$ 1,028,721	\$ 1,198,785
Pledges receivable	24,181	42,157
Farmland - Oklahoma receivable	10,354	-
ELCA mission investment fund	215,554	211,899
Oceanview annuity	409,881	150,765
ELCA endowment fund	219,271	201,867
Government and agencies	1,086	1,086
Total financial assets	\$ 1,909,048	\$ 1,806,559
Less financial assets not available		
Funds held for others	2,912	6,355
Net assets with donor restrictions	713,911	632,671
Net assets designated by synod council	1,023,910	1,063,136
Total financial assets not available	1,740,733	1,702,162
Net financial assets available to meet general expenditures within one year	\$ 168,315	\$ 104,397

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 ("FDIC") 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.

**Southern Ohio Synod
of the Evangelical Lutheran Church in America**
Notes to the Financial Statements
January 31, 2022 and 2021

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 \$153,152 and \$163,303 during the years ended January 31, 2022 and 2021, respectively.

F. INVESTMENT FUND

Investments consisted of the following assets measured at fair value on a recurring basis, by the ELCA, at January 31, 2022 and 2021:

	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Fair Value
January 31, 2022				
Certificates of Deposit	\$ 215,554	\$ -	\$ -	\$ 215,554
Annuity	409,881	-	-	409,881
Mutual Funds	172,183	47,088	-	219,271
U.S. Government Obligations	1,086	-	-	1,086
	<u>\$ 798,704</u>	<u>\$ 47,088</u>	<u>\$ -</u>	<u>\$ 845,792</u>
	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>

**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Notes to the Financial Statements
January 31, 2022 and 2021**

The following is a summary of investment income and its classification in the Statement of Activities for the years ended January 31, 2022 and 2021:

	January 31, 2022			
	General	Council- Designated	With Donor Restrictions	Total
Dividends and interest	\$ 13,924	\$ -	\$ 6,913	\$ 20,837
	January 31, 2021			
	General	Council- Designated	With Donor Restrictions	Total
Dividends and interest	\$ 12,393	\$ -	\$ 4,079	\$ 16,472

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, 2022 and 2021**

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, 2022 and 2021.

	January 31, 2022	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	\$ 219,271	\$ -	\$ -	\$ 219,271
Certificates of Deposit	215,554	-	215,554	-
Annuity	409,881	-	409,881	-
U.S. Government Obligations	1,086	1,086	-	-
	<u>\$ 845,792</u>	<u>\$ 1,086</u>	<u>\$ 625,435</u>	<u>\$ 219,271</u>

	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>

**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Notes to the Financial Statements
January 31, 2022 and 2021**

H. LONG TERM OBLIGATIONS

Long-term obligations consisted of the following as of:

	January 31,	
	2022	2021
Note payable to a lending institution, commenced July 21, 2017, due in 48 monthly installments of \$511 including principal and interest at 3.89%; collateralized by a vehicle. Note payable was paid off during 2022.	\$ -	\$ 2,530
Less current maturities	-	2,530
Long-term obligations, net of current maturities	\$ -	\$ -

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 income receivable as of fiscal year ended January 31, 2022 was \$10,354. The net income received during fiscal year ended January 31, 2021 was \$8,430. 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 was forgiven. The synod filed its loan forgiveness application February 4, 2021 and received formal approval from the financial institution through which it applied and expected 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 2021, the Synod incurred eligible expenses and met certain personnel headcount requirements. Therefore, as of January 31, 2021, the Synod recognized the proceeds received from the SBA as an unconditional grant on the Statement of Activities.

**Southern Ohio Synod
of the Evangelical Lutheran Church in America**
Notes to the Financial Statements
January 31, 2022 and 2021

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 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 was \$48,209 and \$27,424 during the years ended January 31, 2022 and 2021, respectively.

Future minimum lease payments as of January 31, 2022 are:

2023	\$	45,316
2024		46,675
2025		48,076
2026		49,518
2027		51,004
Thereafter		210,864
		\$ 451,453

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, 2022**

	Balance February 1, 2021	Additions	Deductions	Balance January 31, 2022
Net Assets without donor restrictions:				
Council Designated:				
Living Christ	\$ 328,323	\$ -	\$ 45,059	\$ 283,264
Living Christ-Pleasant City	87,049	-	458	86,591
Bishop's Discretionary Fund	14,228	1,000	-	15,228
Technology Improvements	3,488	-	1,386	2,102
Leasehold Improvements	17,866	2,000	-	19,866
Automobile Replacement	70,978	12,997	-	83,975
Staff Continuing Education	6,094	5,000	-	11,094
Thrive! Campaign (Council)	53,937	-	-	53,937
Sale of Office Building	476,413	-	476,413	-
Synod Assembly Carryover	4,760	-	4,760	-
Budget Deficits	-	433,825	-	433,825
Outside the Box (Council)	-	27,588	-	27,588
Leadership Academy	-	6,440	-	6,440
	<u>1,063,136</u>	<u>488,850</u>	<u>528,076</u>	<u>1,023,910</u>
Net Assets with donor restrictions:				
Bishop's Discretionary Fund	1,363	-	50	1,313
Amazing Grace Day Camp	37,689	8,439	-	46,128
Lay School of Theology/LOFT	2,971	-	399	2,572
Hunger Leaders Day	368	-	-	368
Wellness Grant	13,561	-	50	13,511
SOS Disaster Relief	6,841	250	-	7,091
Brazil Companion Synod	6,791	-	-	6,791
Global Mission Travel	15,829	-	-	15,829
Synod Youth / Young Adults Events	100	-	100	-
Stronger & Better Together	-	2,675	-	2,675
Reformation Ministries	-	2,020	2,020	-
Seminary and Lay Education	179,462	-	210	179,252
Small Church Maintenance	7,972	-	-	7,972
Congregational Vitality Initiative	33,391	-	1,450	31,941
Stewardship for All Seasons	-	14,750	14,750	-
Thrive! Campaign	74,023	177,499	96,925	154,597
Thrive! Pledges Receivable	51,686	13,600	39,905	25,381
Youth Gathering Assistance	13,200	-	3,000	10,200
Outside the Box Grant	8,084	7,000	12,036	3,048
Aid to Pastors' Widows and Children	28,811	2,837	-	31,648
Ministerial Pensions	3,094	304	-	3,398
Synodical Home Missions	3,327	326	-	3,653
Hymnals and Altarware	7,031	-	-	7,031
Ministerial Education	41,402	4,076	2,062	43,416
Handicapped Children	33,345	3,284	-	36,629
Care of Elderly	34,029	3,350	-	37,379
Girls' Scholarships ELV Diocese	11,856	1,167	-	13,023
Holy Innovations	-	5,000	-	5,000
Emerging Lutheran Communities	-	5,000	-	5,000
Undesignated Endowment	16,445	2,620	-	19,065
	<u>632,671</u>	<u>254,197</u>	<u>172,957</u>	<u>713,911</u>
Total changes in net assets without donor restrictions - council designated and net assets with donor restrictions	<u>\$ 1,695,807</u>	<u>\$ 743,047</u>	<u>\$ 701,033</u>	<u>\$ 1,737,821</u>

**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/LOFT	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>

**Southern Ohio Synod
of the Evangelical Church in America
Schedules of Unrestricted Expenses**

	For the years ended	
	January 31,	
	2022	2021
Mission and Ministry:		
Churchwide:		
ELCA	\$ 655,946	\$ 628,670
Total Churchwide Mission Support	655,946	628,670
Outreach Ministries and Support:		
Congregational Redevelopment	15,000	15,000
Total Outreach Ministries and Support	15,000	15,000
Affiliates and Partnership:		
Capital University	1,000	600
Wittenberg University	1,000	600
Trinity Lutheran Seminary	16,000	15,200
Region VI	-	5,075
Planned Giving	-	5,000
Lutheran Disaster Response Ohio	2,000	1,000
Total Affiliates and Partnership	20,000	27,475
Ecumenical:		
Ohio Council of Churches	500	1,000
Ecumenical Participation	-	26
Total Ecumenical	500	1,026
Total Mission and Ministry	691,446	672,171
Faith Formation:		
Youth and Family:		
Youth and Family Program	2,385	852
Lutheran Outdoor Ministries of Ohio - Amazing Grace Program	9,800	-
Lutheran Outdoor Ministries of Ohio - Direct Grant	20,500	20,200
Total Youth and Family	32,685	21,052
Southern Ohio Synod - Campus Ministry:		
Jacob's Porch, Ohio State University	25,500	25,200
Ohio University, Athens	10,500	10,200
Miami University, Oxford	10,500	10,200
Total Southern Ohio Synod - Campus Ministry	46,500	45,600
Total Faith Information	79,185	66,652

**Southern Ohio Synod
of the Evangelical Church in America
Schedules of Unrestricted Expenses - Continued**

	For the years ended	
	January 31,	
	2022	2021
Leadership:		
Leadership Development and Support:		
Candidacy	\$ 4,526	\$ 9,059
First Call Retreat	-	100
Total Leadership Development and Support	4,526	9,159
Synod Leadership:		
Synod Assembly Expenses (net)	7,378	5,000
Meals and Hospitality (Leadership)	2,185	610
Bishop's Discretionary	1,000	1,000
Total Synod Leadership	10,563	6,610
Less: net assets designated by Synod Council	(1,000)	(5,760)
Total Leadership	14,089	10,009
Mission and Ministry Coordination:		
Technology:		
Technology Applications	5,600	10,684
Technology Services	7,704	9,012
Technology Improvements	-	2,000
Total Technology	13,304	21,696
Office Operations:		
Bank Service Charges	5,492	7,935
Office Supplies	7,045	12,141
Postage	2,786	3,600
Telephone and Internet Access	10,669	12,190
Equipment Rental and Repair	6,683	8,009
Meals and Hospitality (Office)	3,032	1,928
Insurance	3,938	3,010
Office Depreciation	6,826	3,469
Legal Services	-	715
Accounting and Auditing Fees	49,470	42,534
Total Office Operations	95,941	95,531

**Southern Ohio Synod
of the Evangelical Church in America
Schedules of Unrestricted Expenses - Continued**

	For the years ended	
	January 31,	
	2022	2021
Building Expenses:		
Rent and lease operating expense	\$ 91,704	\$ 79,100
Leasehold improvements	2,000	2,000
Total Synod Building Expenses	93,704	81,100
Less: net assets designated by Synod Council	(2,000)	-
Total Building Expenses	91,704	81,100
Synod Staff:		
Bishop and Assistant Salaries	285,164	302,664
Supplemental and Support Salaries	190,917	226,634
Portico Benefits	150,146	161,549
Payroll Taxes and Expenses	17,263	19,396
Total Synod Staff	643,490	710,243
Staff Expenses:		
Automobile Expenses	12,824	7,847
Auto Loan Interest	24	305
Automobile Depreciation / Replacement	12,997	19,831
Continuing Education	5,000	5,000
Travel	7,138	3,191
Professional Expenses	222	126
Vacation Accrual	2,342	1,503
Total Staff Expenses	40,547	37,803
Less: Net assets designated by Synod Council	(5,000)	(7,963)
Total Mission and Ministry coordination:	879,986	938,410
Total Expenses	\$ 1,664,706	\$ 1,687,242

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

Financial Statements and
Independent Auditor's Report

January 31, 2023 and 2022

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

**Financial Statements with Supplementary Information
January 31, 2023 and 2022**

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Independent Auditor’s Report

To the Synod Council of Southern Ohio Synod of the Evangelical Lutheran Church in America
Columbus, Ohio

Opinion

We have audited the accompanying financial statements of the Southern Ohio Synod of the Evangelical Lutheran Church in America (a nonprofit organization) (the “Synod”), which comprise the statements of financial position as of January 31, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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, 2023 and 2022, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Synod and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note A and I to the financial statements, The Synod adopted the new lease accounting standards. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

Akron	Canton	Charlotte (AGPN, PLLC)	Chicago	Cleveland
1540 West Market St. Akron, OH 44313	4740 Belpar St. NW, Ste. B Canton, OH 44718	6201 Fairview Rd., Ste. 200 Charlotte, NC 28210	111 W. Jackson, Ste. 1700 Chicago, IL 60604	25550 Chagrin Blvd. Ste. 401 Beachwood, OH 44122
P 330.867.7350	P 330.867.7350	P 866.67.APPLE	P 866.67.APPLE	P 216.674.3800
F 330.867.8866	F 330.867.8866			F 216.674.3801

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The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information included on pages 23 through 27 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. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Apple Growth Partners

Akron, Ohio
April 20, 2023

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

	January 31,	
	2023	2022
ASSETS		
Current assets		
Cash and cash equivalents:		
Commercial deposits	\$ 511,235	\$ 1,028,721
Money market fund	225,713	-
	736,948	1,028,721
Advances	6,882	191
Accrued interest	790	592
Pledges receivable - current	17,883	24,181
Farmland - Oklahoma receivable	-	10,354
Prepaid expenses	5,880	13,938
Total current assets	768,383	1,077,977
Investments (invested with)		
ELCA Mission Investment Fund	217,870	215,554
Oceanview Annuity	419,805	409,881
ELCA Endowment Fund	206,861	219,271
Certificates of deposit	301,446	-
Government and agencies	1,096	1,086
	1,147,078	845,792
Equipment, furniture and vehicles	128,877	128,877
Less accumulated depreciation	(101,416)	(88,796)
Net equipment, furniture and vehicles	27,461	40,081
Land		
Land - Oklahoma property	80,000	80,000
Pleasant City Property	65,544	65,544
	145,544	145,544
Other assets		
Pledges receivable - noncurrent	-	1,200
Operating lease - right-of-use asset, net	372,290	-
Deposits	6,256	6,256
Total other assets	378,546	7,456
	\$ 2,467,012	\$ 2,116,850

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 - Continued**

	January 31,	
	2023	2022
LIABILITIES		
Current liabilities		
Current portion of lease liability	\$ 40,345	\$ -
Accounts payable	30,175	27,809
Funds held for others	6,315	2,912
Total current liabilities	76,835	30,721
Accrued rent	-	24,962
	-	24,962
Total current liabilities	76,835	55,683
Operating lease liability, net of current portion	337,737	-
Total liabilities	414,572	55,683
NET ASSETS		
Without donor restrictions - General	339,435	323,346
Without donor restrictions - Council-Designated		
Living Christ	255,709	283,264
Living Christ-Pleasant City	84,705	86,591
Bishop's Discretionary Fund	16,228	15,228
Technology Improvements	4,102	2,102
Leasehold Improvements	21,866	19,866
Automobile Replacement	87,057	83,975
Staff Continuing Education	14,179	11,094
Thrive! Campaign (Council)	56,814	53,937
Budget Deficits	376,658	433,825
Outside the Box (Council)	25,088	27,588
Leadership Academy	12,306	6,440
Total without donor restrictions - Council-Designated	954,712	1,023,910
Total without donor restrictions	1,294,147	1,347,256

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 - Continued**

	January 31,	
	2023	2022
With donor restrictions		
Bishop's Discretionary Fund	\$ 223	\$ 1,313
Amazing Grace Day Camp	50,960	46,128
Lay School of Theology/LOFT	1,406	2,572
Hunger Leaders Day	368	368
Wellness Grant	9,297	13,511
SOS Disaster Relief	7,091	7,091
Brazil Companion Synod	6,791	6,791
Global Mission Travel	4,428	15,829
Stronger & Better Together	2,362	2,675
Reformation Ministries	-	-
Seminary and Lay Education	172,502	179,252
Small Church Maintenance	5,472	7,972
Congregational Vitality Initiative	29,674	31,941
Stewardship for All Seasons	-	-
Thrive! Campaign	257,029	154,597
Thrive! Pledges Receivable	17,883	25,381
Youth Gathering Assistance	-	10,200
Outside the Box Grant	3,050	3,048
Aid to Pastors' Widows and Children	29,857	31,648
Ministerial Pensions	2,320	3,398
Synodical Home Missions	3,446	3,653
Hymnals and Altarware	7,031	7,031
Ministerial Education	40,959	43,416
Handicapped Children	34,556	36,629
Care of Elderly	33,738	37,379
Girls' Scholarships ELV Diocese	10,430	13,023
Holy Innovations	4,717	5,000
Emerging Lutheran Communities	4,717	5,000
Undesignated Endowment	17,986	19,065
Total with donor restrictions	758,293	713,911
 Total net assets	 2,052,440	 2,061,167
	\$ 2,467,012	\$ 2,116,850

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, 2023			
	Without Donor Restrictions		With Donor Restrictions	Total 2023
	General	Council- Designated		
SUPPORT AND REVENUE				
Unrestricted congregational mission support	\$ 1,533,000	\$ -	\$ -	\$ 1,533,000
ELCA shared staff support	10,000	-	-	10,000
Oklahoma farmland	1,575	-	-	1,575
Gifts designated for Southern Ohio Synod	29,307	38,581	184,684	252,572
Miscellaneous income	1,353	-	-	1,353
TOTAL SUPPORT AND REVENUE	1,575,235	38,581	184,684	1,798,500
NET ASSETS RELEASED FROM COUNCIL DESIGNATION OR RESTRICTIONS				
	181,892	(53,694)	(128,198)	-
	1,757,127	(15,113)	56,486	1,798,500
EXPENSES				
Program	1,360,913	-	-	1,360,913
Management and general	418,827	-	-	418,827
Thrive! campaign	54,390	-	-	54,390
TOTAL EXPENSES	1,834,130	-	-	1,834,130
Transfer of net assets	54,085	(54,085)	-	-
CHANGE IN NET ASSETS BEFORE INVESTMENT RETURN, NET				
	(22,918)	(69,198)	56,486	(35,630)
Investment return, net	14,045	-	(12,104)	1,941
CHANGE IN NET ASSETS	(8,873)	(69,198)	44,382	(33,689)
NET ASSETS - BEGINNING OF YEAR	323,346	1,023,910	713,911	2,061,167
LEASE ACCOUNTING ADJUSTMENT	24,962	-	-	24,962
NET ASSETS - END OF YEAR	\$ 339,435	\$ 954,712	\$ 758,293	\$ 2,052,440

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, 2022

	Without Donor Restrictions			Total 2022
	General	Council- Designated	With Donor Restrictions	
SUPPORT AND REVENUE				
Unrestricted congregational mission support	\$ 1,639,865	\$ -	\$ -	\$ 1,639,865
ELCA shared staff support	10,000	-	-	10,000
Oklahoma farmland	10,354	-	-	10,354
Gifts designated for Southern Ohio Synod	33,604	6,440	197,330	237,374
Miscellaneous income	10,063	-	-	10,063
Loss on disposal of equipment, furniture and vehicles	(1,881)	-	-	(1,881)
TOTAL SUPPORT AND REVENUE	<u>1,702,005</u>	<u>6,440</u>	<u>197,330</u>	<u>1,905,775</u>
NET ASSETS RELEASED FROM COUNCIL DESIGNATION OR RESTRICTIONS				
	180,233	(50,277)	(129,956)	-
	<u>1,882,238</u>	<u>(43,837)</u>	<u>67,374</u>	<u>1,905,775</u>
EXPENSES				
Program	1,375,891	-	-	1,375,891
Management and general	397,663	-	-	397,663
Thrive! Campaign	71,384	-	-	71,384
TOTAL EXPENSES	<u>1,844,938</u>	<u>-</u>	<u>-</u>	<u>1,844,938</u>
Transfer of net assets	(1,513)	4,611	(3,098)	-
CHANGE IN NET ASSETS BEFORE INVESTMENT RETURN, NET				
	35,787	(39,226)	64,276	60,837
Investment return, net	13,924	-	16,964	30,888
CHANGE IN NET ASSETS	49,711	(39,226)	81,240	91,725
NET ASSETS - BEGINNING OF YEAR	<u>273,635</u>	<u>1,063,136</u>	<u>632,671</u>	<u>1,969,442</u>
NET ASSETS - END OF YEAR	<u>\$ 323,346</u>	<u>\$ 1,023,910</u>	<u>\$ 713,911</u>	<u>\$ 2,061,167</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, 2023

	Programs							
	Mission and Ministry	Faith Formation	Leadership	Thrive! Programs	Total Programs	Management and General	Thrive! Campaign	Total Expenses
Program grants	\$ 633,200	\$ 20,500	\$ -	\$ -	\$ 653,700	\$ -	\$ -	\$ 653,700
Synod programs and assistance	82,374	52,920	15,148	1,000	151,442	22,534	-	173,976
Compensation and benefits	60,436	94,943	219,980	10,300	385,659	265,300	46,316	697,275
Professional and administrative services	2,500	-	11,835	36,750	51,085	50,819	-	101,904
Office operations	9,056	3,317	7,959	-	20,332	15,118	3,568	39,018
Information technology	2,750	1,207	2,366	-	6,323	8,446	177	14,946
Occupancy	18,488	4,401	18,187	-	41,076	49,033	3,735	93,844
Travel	19,541	12,533	9,549	-	41,623	4,834	390	46,847
Depreciation	3,479	960	5,234	-	9,673	2,743	204	12,620
	<u>\$ 831,824</u>	<u>\$ 190,781</u>	<u>\$ 290,258</u>	<u>\$ 48,050</u>	<u>\$ 1,360,913</u>	<u>\$ 418,827</u>	<u>\$ 54,390</u>	<u>\$ 1,834,130</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, 2022

	Programs							
	Mission and Ministry	Faith Formation	Leadership	Thrive! Programs	Total Programs	Management and General	Thrive! Campaign	Total Expenses
Program grants	\$ 676,446	\$ 20,500	\$ -	\$ -	\$ 696,946	\$ -	\$ -	\$ 696,946
Synod programs and assistance	62,110	61,784	8,907	289	133,090	12,138	-	145,228
Compensation and benefits	47,947	96,763	222,004	10,000	376,714	246,688	62,432	685,834
Professional and administrative services	1,450	-	400	71,166	73,016	49,470	-	122,486
Office operations	10,181	3,181	5,930	-	19,292	17,994	2,580	39,866
Information technology	10,158	916	1,781	-	12,855	9,024	385	22,264
Occupancy	19,707	4,963	19,562	-	44,232	43,277	4,753	92,262
Travel	6,678	3,554	1,268	220	11,720	8,061	448	20,229
Depreciation	5,055	609	2,362	-	8,026	11,011	786	19,823
	<u>\$ 839,732</u>	<u>\$ 192,270</u>	<u>\$ 262,214</u>	<u>\$ 81,675</u>	<u>\$ 1,375,891</u>	<u>\$ 397,663</u>	<u>\$ 71,384</u>	<u>\$ 1,844,938</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,	
	2023	2022
Cash flows from operating activities:		
Change in net assets	\$ (33,689)	\$ 91,725
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Loss on disposal of equipment, furniture and vehicles	-	1,881
Depreciation	12,620	19,823
Operating right-of-use asset/ lease adjustment	30,754	-
Unrealized gain on investments	(1,941)	(10,051)
Changes in operating assets and liabilities:		
Advances and accrued interest	(6,889)	301
Pledges receivable	7,498	26,305
Farmland - Oklahoma receivable	10,354	(10,354)
Prepaid expenses	8,058	54
Accounts payable	2,366	1,620
Accrued rent	(24,962)	4,213
Funds held for others	3,403	(3,443)
Net cash provided by operating activities	7,572	122,074
Cash flows from investing activities:		
Purchase of investments	(299,345)	(270,124)
Purchases of equipment, furniture and vehicles	-	(19,484)
Net cash used by investing activities	(299,345)	(289,608)
Cash flows from financing activities:		
Repayments on long term debt	-	(2,530)
Net cash used by financing activities	-	(2,530)
Net decrease in cash and cash equivalents	(291,773)	(170,064)
Cash and cash equivalents at beginning of year	1,028,721	1,198,785
Cash and cash equivalents at end of year	\$ 736,948	\$ 1,028,721
Supplemental disclosures of cash flow information:		
Cash paid during the year for:		
Interest	\$ -	\$ 24

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, 2023 and 2022**

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 177 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 approved by the Synod Assembly in the Mission Plan at 40.00% of the net unrestricted mission support contributions received for the years ended January 31, 2023 and 2022.

Tax Status - As a result of a group exemption number assigned to the Evangelical Lutheran Church in America, 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, 2023 and 2022.

Use of Estimates - The presentation of financial statements in conformity with accounting principles generally accepted in the United States ("GAAP"), 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 - 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 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.

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

**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Notes to the Financial Statements
January 31, 2023 and 2022**

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.

Budget Deficits - Established to cover annual operating deficits of the General Fund. Funded with proceeds from sale of synod office building.

Outside the Box (Council) - Established to provide for future innovations in digital ministries. Funded with proceeds from sale of synod office building.

Leadership Academy - Established to retain receipts and pay disbursements for Leadership Academy.

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. 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/LOFT - 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.

Stronger & Better Together - Established with contributions restricted for stronger & better together program expenses.

**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Notes to the Financial Statements
January 31, 2023 and 2022**

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

Seminary and Lay Education - Established with restricted contributions to provide funding 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 a bequest, with earnings used "for ministerial education."

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

Care of Elderly - Established with bequest, 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, 2023 and 2022**

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

Holy Innovations - Established with endowed restricted contributions, with earnings used for innovative approaches to support ministry of congregations and leaders.

Emerging Lutheran Communities - Established with endowed restricted contributions, with earnings used to promote planting of new Lutheran worshipping communities in the synod mission territory.

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

Net Assets With Donor Restrictions at January 31,	2023	2022
Subject to expenditure for specified purpose	\$ 664,888	\$ 562,133
Subject to the passage of time Perpetual endowment, earnings from which are subject to appropriation	17,883	25,381
	75,522	126,397
Total net assets with donor restrictions	\$ 758,293	\$ 713,911

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 statements 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 from individuals 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.

Equipment, Furniture and Vehicles - 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:

Equipment, furniture, and vehicles 3 - 10 years

Depreciation expense was \$12,620 and \$19,823 during the years ended January 31, 2023 and 2022, respectively.

**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Notes to the Financial Statements
January 31, 2023 and 2022**

Leases - The Synod adopted Financial Accounting Standards Board (“FASB”) Topic 842, *Leases*, using the transition alternative approach with February 1, 2022, as the date of initial adoption. The Synod has elected the following practical expedients:

- The package of practical expedients permitted under the transition guidance within the new standard, which among other things, allowed the Company to not reassess under the new standard the prior conclusion about lease identification, lease classification and initial direct costs.
- The practical expedient to not recognize right-of-use (“ROU”) assets and lease liabilities for leasing arrangements with terms of less than one year.
- The practical expedient available to utilize risk-free rates for calculating the values right-of-use assets and lease liabilities.

As a result of adopting the new standards effective February 1, 2022, the Synod recorded additional operating lease ROU asset and lease liability of \$416,987. Additionally, the adoption resulted in the elimination of previously recorded deferred rent that had a balance of \$24,962 at the date of adoption. The net impact of the adoption resulted in an increase of \$24,962 to net assets without restrictions as of February 1, 2022. The adoption of the new standard did not materially impact the Synod’s change in net assets and had no material impact on cash flows.

The determination of whether an arrangement is a lease is made at the lease’s inception. A contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. ROU assets represent the Company’s right to use an underlying asset for the lease term. Lease liabilities represent the Synod’s obligation to make lease payments. ROU assets and lease liabilities are recognized at the lease commencement date based on the present value of lease payments of the lease term utilizing risk-free rates (US Treasury rates). The ROU assets are amortized over the life of the lease term. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Company’s lease terms may include options to extend or terminate the lease when it is reasonably certain that the Company will exercise such options.

Functional Allocation of Expenses - The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present 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 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.

**Southern Ohio Synod
of the Evangelical Lutheran Church in America
Notes to the Financial Statements
January 31, 2023 and 2022**

CECL - In June 2016, FASB issued Accounting Standards Update ("ASU") 2016-13, "Measurement of Credit Losses on Financial Instruments." ASU 2016-13 requires a financial asset (or a group of financial assets) measured at amortized cost to be presented at the net amount expected to be collected. The allowance for credit losses is a valuation account that is deducted from the amortized cost basis of the financial asset(s) to present the net carrying value at the amount expected to be collected on the financial asset. Credit losses relating to available-for-sale debt securities should be recorded through an allowance for credit losses. 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, 2022. The Synod continues to evaluate the impact of the adoption of this guidance.

Subsequent Events - The Synod has evaluated subsequent events through April 20, 2023, the date that the Synod's annual financial statements were available to be issued.

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, 2023 and 2022:

Financial assets at January 31,	2023	2022
Cash and cash equivalents	\$ 736,948	\$ 1,028,721
Pledges receivable - current	17,883	24,181
Farmland - Oklahoma receivable	-	10,354
ELCA mission investment fund	217,870	215,554
Oceanview annuity	419,805	409,881
ELCA endowment fund	206,861	219,271
Certificates of deposit	301,446	-
Government and agencies	1,096	1,086
Total financial assets	\$ 1,901,909	\$ 1,909,048
Less financial assets not available		
Funds held for others	6,315	2,912
Net assets with donor restrictions	758,293	713,911
Net assets designated by synod council	954,712	1,023,910
Total financial assets not available	1,719,320	1,740,733
Net financial assets available to meet general expenditures within one year	\$ 182,589	\$ 168,315

The Synod is substantially supported by contributions and fundraising events. The Synod manages its liquidity and reserves following three guiding principles: operating programs within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be met.

**Southern Ohio Synod
of the Evangelical Lutheran Church in America**
Notes to the Financial Statements
January 31, 2023 and 2022

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 ("FDIC") 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. RETIREMENT 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 \$150,512 and \$153,152 during the years ended January 31, 2023 and 2022, respectively.

F. FAIR VALUE MEASUREMENTS

GAAP 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 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.
- Level 3 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. 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, 2023 and 2022**

Following is a description of the valuation methodologies used for assets measured at fair value.

Ministry Growth Fund: The ministry growth fund in the ELCA Endowment Fund Pooled Trust is valued at net asset value (“NAV”) per share or its equivalent, such as member units, as a practical expedient to estimate the fair value of the fund. Investments that are measured at fair value using NAV per share are not classified in the fair value hierarchy.

Certificates of Deposit: Certificates of deposit are valued at cost plus accrued interest which approximates fair value. The certificates are considered to be level 2 assets.

Annuities: The Synod has two multiyear guaranteed annuities based on one annuitant with interest at 2.35% to 2.45%. The annuities are considered to be level 2 assets.

Government Reserves Fund: The government reserves fund is publicly-traded and considered to be a level 1 asset.

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.

	January 31, 2023	(Level 1)	(Level 2)	Investments Measured at NAV
Ministry Growth Fund	\$ 206,861	\$ -	\$ -	\$ 206,861
Certificates of Deposit	519,316	-	519,316	-
Annuities	419,805	-	419,805	-
Government Reserves Fund	1,096	1,096	-	-
	<u>\$ 1,147,078</u>	<u>\$ 1,096</u>	<u>\$ 939,121</u>	<u>\$ 206,861</u>
	January 31, 2022	Quoted Market Prices In Active Markets for Identical Assets (Level 1)	Quoted Market Prices In Active Markets for Identical Assets (Level 2)	Investments Measured at NAV
Ministry Growth Fund	\$ 219,271	\$ -	\$ -	\$ 219,271
Certificates of Deposit	215,554	-	215,554	-
Annuities	409,881	-	409,881	-
Government Reserves Fund	1,086	1,086	-	-
	<u>\$ 845,792</u>	<u>\$ 1,086</u>	<u>\$ 625,435</u>	<u>\$ 219,271</u>

**Southern Ohio Synod
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Notes to the Financial Statements
January 31, 2023 and 2022

G. 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 GAAP has not been satisfied.

H. 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 income receivable as of the years ended January 31, 2023 and 2022 was \$- and \$10,354, respectively. The net income received during the years ended January 31, 2023 and 2022 was \$1,575 and \$10,354, 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.

I. OPERATING LEASE

The Synod has an operating lease for office space. The Synod's lease is through December 2030. The lease has a 3% annual (calendar year) increase.

The lease agreement does not include extension options, nor do they contain any material residual value guarantees or material restrictive covenants.

The following summarizes the weighted average remaining lease term and discount rate as of January 31, 2023 for the Company's operating leases:

Weighted average remaining lease term (years)	7.9
Weighted average discount rate	1.76%

The operating lease ROU asset comprised of the following as of January 31, 2023:

Gross value	\$ 416,987
Less: Accumulated amortization	<u>(44,697)</u>
ROU asset, net	<u>\$ 372,290</u>

Maturities of the operating lease liability, as of January 31, 2023 are as follows:

2024	\$ 46,676
2025	48,076
2026	49,518
2027	51,004
2028	52,534
Thereafter	<u>158,330</u>
Total lease payments	406,138
Less effects of discounting	<u>(28,056)</u>
Present value of lease liabilities	<u>\$ 378,082</u>

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January 31, 2023 and 2022**

Additional information about the Company's leases for the year ended January 31, 2023:

Operating lease cost	\$	51,109
Total lease costs - general and administrative expense	<u>\$</u>	<u>51,109</u>

J. ENDOWMENTS

The Synod's endowment ("Endowment") consists of 8 individual funds established by donors to provide annual funding for specific activities and operations. The Synod Council has interpreted the Ohio Uniform Prudent Management of Institutional Funds Act ("UPMIFA") as requiring the preservation of the fair value of the original gift as of the date of the donor-restricted endowment funds, unless there are explicit donor stipulations to the contrary. At January 31, 2023 and 2022, there were no such donor stipulations. As a result of this interpretation, the Synod retains in perpetuity (a) the original value of initial and subsequent gift amounts (including promises to give net of discount and allowance for doubtful accounts donated to the Endowment and (b) any accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. Donor-restricted amounts not retained in perpetuity are subject to appropriation for expenditure in a manner consistent with the standard of prudence prescribed by UPMIFA. The Synod considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund
- The purposes of the Synod and the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Synod
- The investment policies of the Synod

At January 31, 2023 and 2022, the Synod had the following endowment net asset composition:

Donor-restricted endowment funds at January 31,	2023	2022
Amount to be maintained in perpetuity	\$ 76,088	\$ 76,088
Accumulated investment return	40,199	48,115
Total donor-restricted endowment funds	\$ 116,287	\$ 124,203

The Synod has adopted investment and spending policies for the Endowment that attempt to provide a predictable stream of funding for operations while seeking to maintain the purchasing power of the endowment assets. Over time, long-term rates of return should be equal to an amount sufficient to maintain the purchasing power of the Endowment assets, to provide the necessary capital to fund the spending policy, and to cover the costs of managing the Endowment investments. To satisfy this long-term rate-of-return objective, the investment portfolio is structured on a total-return approach through which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). A significant portion of the funds are invested to seek growth of principal over time. Endowment funds are appropriated based on an approval process through the Synod Council.

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Changes in donor-restricted Endowment net assets are as follows for the years ended January 31:

	2023	2022
Endowment net assets, beginning of year	\$ 124,203	\$ 104,934
Investment return, net	(7,030)	10,332
Contributions	-	11,000
Appropriation of endowment assets for expenditure	(886)	(2,063)
Endowment net assets, end of year	\$ 116,287	\$ 124,203

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, 2023**

	Balance February 1, 2022	Additions	Deductions	Balance January 31, 2023
Net Assets without Donor Restrictions:				
Council Designated:				
Living Christ	\$ 283,264	\$ 25,894	\$ 53,449	\$ 255,709
Living Christ-Pleasant City	86,591	-	1,886	84,705
Bishop's Discretionary Fund	15,228	1,000	-	16,228
Technology Improvements	2,102	2,000	-	4,102
Leasehold Improvements	19,866	2,000	-	21,866
Automobile Replacement	83,975	3,082	-	87,057
Staff Continuing Education	11,094	3,085	-	14,179
Thrive! Campaign (Council)	53,937	2,877	-	56,814
Budget Deficits	433,825	-	57,167	376,658
Outside the Box (Council)	27,588	-	2,500	25,088
Leadership Academy	6,440	9,810	3,944	12,306
	<u>1,023,910</u>	<u>49,748</u>	<u>118,946</u>	<u>954,712</u>
Net Assets with Donor Restrictions:				
Bishop's Discretionary Fund	1,313	-	1,090	223
Amazing Grace Day Camp	46,128	4,832	-	50,960
Lay School of Theology/LOFT	2,572	-	1,166	1,406
Hunger Leaders Day	368	-	-	368
Wellness Grant	13,511	1,000	5,214	9,297
SOS Disaster Relief	7,091	-	-	7,091
Brazil Companion Synod	6,791	-	-	6,791
Global Mission Travel	15,829	-	11,401	4,428
Stronger & Better Together	2,675	187	500	2,362
Reformation Ministries	-	175	175	-
Seminary and Lay Education	179,252	-	6,750	172,502
Small Church Maintenance	7,972	-	2,500	5,472
Congregational Vitality Initiative	31,941	57	2,324	29,674
Stewardship for All Seasons	-	13,538	13,538	-
Thrive! Campaign	154,597	168,393	65,961	257,029
Thrive! Pledges Receivable	25,381	16,683	24,181	17,883
Youth Gathering Assistance	10,200	3,000	13,200	-
Outside the Box Grant	3,048	1,000	998	3,050
Aid to Pastors' Widows and Children	31,648	-	1,791	29,857
Ministerial Pensions	3,398	-	1,078	2,320
Synodical Home Missions	3,653	-	207	3,446
Hymnals and Altarware	7,031	-	-	7,031
Ministerial Education	43,416	-	2,457	40,959
Handicapped Children	36,629	25,155	27,228	34,556
Care of Elderly	37,379	25,155	28,796	33,738
Girls' Scholarships ELV Diocese	13,023	-	2,593	10,430
Holy Innovations	5,000	-	283	4,717
Emerging Lutheran Communities	5,000	-	283	4,717
Undesignated Endowment	19,065	-	1,079	17,986
	<u>713,911</u>	<u>259,175</u>	<u>214,793</u>	<u>758,293</u>
Total changes in net assets without donor restrictions - council designated and net assets with donor restrictions	<u>\$ 1,737,821</u>	<u>\$ 308,923</u>	<u>\$ 333,739</u>	<u>\$ 1,713,005</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, 2022**

	Balance February 1, 2021	Additions	Deductions	Balance January 31, 2022
Net Assets without Donor Restrictions:				
Council Designated:				
Living Christ	\$ 328,323	\$ -	\$ 45,059	\$ 283,264
Living Christ-Pleasant City	87,049	-	458	86,591
Bishop's Discretionary Fund	14,228	1,000	-	15,228
Technology Improvements	3,488	-	1,386	2,102
Leasehold Improvements	17,866	2,000	-	19,866
Automobile Replacement	70,978	12,997	-	83,975
Staff Continuing Education	6,094	5,000	-	11,094
Thrive! Campaign (Council)	53,937	-	-	53,937
Sale of Office Building	476,413	-	476,413	-
Synod Assembly Carryover	4,760	-	4,760	-
Budget Deficits	-	433,825	-	433,825
Outside the Box (Council)	-	27,588	-	27,588
Leadership Academy	-	6,440	-	6,440
	<u>1,063,136</u>	<u>488,850</u>	<u>528,076</u>	<u>1,023,910</u>
Net Assets with Donor Restrictions:				
Bishop's Discretionary Fund	1,363	-	50	1,313
Amazing Grace Day Camp	37,689	8,439	-	46,128
Lay School of Theology/LOFT	2,971	-	399	2,572
Hunger Leaders Day	368	-	-	368
Wellness Grant	13,561	-	50	13,511
SOS Disaster Relief	6,841	250	-	7,091
Brazil Companion Synod	6,791	-	-	6,791
Global Mission Travel	15,829	-	-	15,829
Synod Youth / Young Adults Events	100	-	100	-
Stronger & Better Together	-	2,675	-	2,675
Reformation Ministries	-	2,020	2,020	-
Seminary and Lay Education	179,462	-	210	179,252
Small Church Maintenance	7,972	-	-	7,972
Congregational Vitality Initiative	33,391	-	1,450	31,941
Stewardship for All Seasons	-	14,750	14,750	-
Thrive! Campaign	74,023	177,499	96,925	154,597
Thrive! Pledges Receivable	51,686	13,600	39,905	25,381
Youth Gathering Assistance	13,200	-	3,000	10,200
Outside the Box Grant	8,084	7,000	12,036	3,048
Aid to Pastors' Widows and Children	28,811	2,837	-	31,648
Ministerial Pensions	3,094	304	-	3,398
Synodical Home Missions	3,327	326	-	3,653
Hymnals and Altarware	7,031	-	-	7,031
Ministerial Education	41,402	4,076	2,062	43,416
Handicapped Children	33,345	3,284	-	36,629
Care of Elderly	34,029	3,350	-	37,379
Girls' Scholarships ELV Diocese	11,856	1,167	-	13,023
Holy Innovations	-	5,000	-	5,000
Emerging Lutheran Communities	-	5,000	-	5,000
Undesignated Endowment	16,445	2,620	-	19,065
	<u>632,671</u>	<u>254,197</u>	<u>172,957</u>	<u>713,911</u>
Total changes in net assets without donor restrictions - council designated and net assets with donor restrictions	<u>\$ 1,695,807</u>	<u>\$ 743,047</u>	<u>\$ 701,033</u>	<u>\$ 1,737,821</u>

See auditor's report.

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**Southern Ohio Synod
of the Evangelical Church in America
Schedules of Unrestricted Expenses**

	For the years ended	
	January 31,	
	2023	2022
Mission and Ministry:		
Churchwide:		
ELCA	\$ 613,200	\$ 655,946
Total Churchwide Mission Support	613,200	655,946
Outreach Ministries and Support:		
Congregational Redevelopment	15,000	15,000
Total Outreach Ministries and Support	15,000	15,000
Affiliates and Partnership:		
Capital University	1,000	1,000
Wittenberg University	1,000	1,000
Trinity Lutheran Seminary	16,000	16,000
Region VI	-	-
Planned Giving	7,500	-
Lutheran Disaster Response Ohio	1,000	2,000
Total Affiliates and Partnership	26,500	20,000
Ecumenical:		
Ohio Council of Churches	500	500
Ecumenical Participation	26	-
Total Ecumenical	526	500
Total Mission and Ministry	655,226	691,446
Faith Formation:		
Youth and Family:		
Youth and Family Program	6,420	2,385
Lutheran Outdoor Ministries of Ohio - Amazing Grace Program	-	9,800
Lutheran Outdoor Ministries of Ohio - Direct Grant	20,500	20,500
Total Youth and Family	26,920	32,685
Southern Ohio Synod - Campus Ministry:		
Jacob's Porch, Ohio State University	25,500	25,500
Ohio University, Athens	10,500	10,500
Miami University, Oxford	10,500	10,500
Total Southern Ohio Synod - Campus Ministry	46,500	46,500
Total Faith Information	73,420	79,185

See auditor's report.

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**Southern Ohio Synod
of the Evangelical Church in America
Schedules of Unrestricted Expenses - Continued**

	For the years ended	
	January 31,	
	2023	2022
Leadership:		
Leadership Development and Support:		
Candidacy	\$ 5,960	\$ 4,526
First Call Retreat	-	-
SOS Resource Team	500	-
Total Leadership Development and Support	6,460	4,526
Synod Leadership:		
Synod Council Expenses	346	-
Synod Assembly Expenses (net)	6,487	7,378
Meals and Hospitality (Leadership)	3,864	2,185
Bishop's Discretionary	1,000	1,000
Total Synod Leadership	11,697	10,563
Less: net assets designated by Synod Council	(1,000)	(1,000)
Total Leadership	17,157	14,089
Mission and Ministry Coordination:		
Technology:		
Technology Applications	4,483	5,600
Technology Services	9,466	7,704
Technology Improvements	2,000	-
	15,949	13,304
Less: net assets designated by Synod Council	(2,000)	-
Total Technonogy	13,949	13,304
Office Operations:		
Bank Service Charges	3,913	5,492
Office Supplies	5,207	7,045
Postage	3,725	2,786
Telephone and Internet Access	10,247	10,669
Equipment Rental and Repair	6,979	6,683
Meals and Hospitality (Office)	3,445	3,032
Insurance	3,727	3,938
Office Depreciation	9,539	6,826
Legal Services	2,800	-
Accounting and Auditing Fees	46,589	49,470
Total Office Operations	96,171	95,941

See auditor's report.

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**Southern Ohio Synod
of the Evangelical Church in America
Schedules of Unrestricted Expenses - Continued**

	For the years ended	
	January 31,	
	2023	2022
Building Expenses:		
Rent and lease operating expense	\$ 93,389	\$ 91,704
Leasehold improvements	2,000	2,000
Total Synod Building Expenses	95,389	93,704
Less: net assets designated by Synod Council	(2,000)	(2,000)
Total Building Expenses	93,389	91,704
Synod Staff:		
Bishop and Assistant Salaries	293,606	285,164
Supplemental and Support Salaries	196,923	190,917
Portico Benefits	147,452	150,146
Payroll Taxes and Expenses	16,334	17,263
Total Synod Staff	654,315	643,490
Staff Expenses:		
Automobile Expenses	14,932	12,824
Auto Loan Interest	-	24
Automobile Depreciation / Replacement	3,082	12,997
Continuing Education	5,000	5,000
Travel	19,939	7,138
Professional Expenses	414	222
Vacation Accrual	246	2,342
Total Staff Expenses	43,613	40,547
Less: Net assets designated by Synod Council	(3,085)	(5,000)
Total Mission and Ministry coordination:	898,352	879,986
Total Expenses	\$ 1,644,155	\$ 1,664,706

See auditor's report.

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Compensation Standards for 2024-2025



Southern Ohio Synod
Evangelical Lutheran Church in America

2024 COMPENSATION STANDARDS
Ministers of Word and Sacrament (Pastors),
with Housing Allowance

SUMMARY OF CHANGES FROM 2023

- Increased salaries by 6.5% in keeping with a Consumer Price Index increase of 6.5% for 2023

Year	Cash Compensation / Defined Compensation		
	Total	Base (Salary & Housing Allowance)	SECA (Base x 7.65%)
0	\$67,680	\$63,105	\$4,828
1	\$68,498	\$63,868	\$4,886
2	\$69,316	\$64,631	\$4,944
3	\$70,136	\$65,395	\$5,003
4	\$70,954	\$66,158	\$5,061
5	\$71,772	\$66,921	\$5,119
6	\$72,592	\$67,685	\$5,178
7	\$73,409	\$68,447	\$5,236
8	\$74,228	\$69,211	\$5,295
9	\$75,046	\$69,973	\$5,353
10	\$75,865	\$70,737	\$5,411
11	\$76,683	\$71,500	\$5,470
12	\$77,502	\$72,263	\$5,528
13	\$78,319	\$73,025	\$5,586
14	\$79,138	\$73,789	\$5,645
15	\$79,958	\$74,553	\$5,703
16	\$80,777	\$75,317	\$5,762

Year	Total	Base (Salary & Housing Allowance)	SECA (Base x 7.65%)
17	\$81,594	\$76,079	\$5,820
18	\$82,413	\$76,842	\$5,878
19	\$83,233	\$77,607	\$5,937
20	\$83,886	\$78,216	\$5,984
21	\$84,541	\$78,827	\$6,030
22	\$85,196	\$79,437	\$6,077
23	\$85,851	\$80,048	\$6,124
24	\$86,506	\$80,659	\$6,170
25	\$87,162	\$81,270	\$6,217
26	\$87,653	\$81,728	\$6,252
27	\$88,144	\$82,186	\$6,287
28	\$88,636	\$82,645	\$6,322
29	\$89,124	\$83,100	\$6,357
30	\$89,615	\$83,558	\$6,392
31	\$90,108	\$84,017	\$6,427
32	\$90,600	\$84,476	\$6,462
33	\$91,090	\$84,933	\$6,497
34	\$91,580	\$85,390	\$6,532
35	\$92,074	\$85,850	\$6,568
36	\$92,564	\$86,307	\$6,602
37	\$93,054	\$86,764	\$6,637
38	\$93,546	\$87,223	\$6,673
39	\$94,037	\$87,681	\$6,708
40	\$94,529	\$88,139	\$6,743

Table 1 Shows the *Cash Salary/Defined Compensation* figures for Ministers of Word and Sacrament (Pastors) for whom the congregation does not provide a parsonage.

Part 1: Salary, Housing Allowance, and SECA

SALARY

Definitions:

- “Cash Compensation” is the amount of compensation actually paid to the pastor
 - Cash Compensation includes the SECA allowance
 - When no parsonage is offered, Cash Compensation will include a Housing Allowance to cover the pastor’s housing expenses.
- “Defined Compensation” is a technical term used by Portico (the ELCA benefits provider) to calculate the cost of the pastor’s pension and health care.
 - When no parsonage is offered, Cash Compensation and Defined Compensation are the same.

- When a parsonage is part of the compensation package, Defined Compensation uses a formula to calculate the value of the parsonage for benefits.

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 the pastor will be expected to pay income taxes on that amount. The pastor must pay self-employment Social Security taxes on the full amount of the housing allowance.

The amount of housing allowance is either a percentage of the cash compensation or a fixed amount of the cash compensation. Typically, the pastor requests that a certain percentage or amount of their salary be designated by the church council or congregation as housing. This designation must be made prior to the tax year in which the housing will be received, and the action must be recorded in the minutes of the meeting when the designation is approved.

Sample Council Resolution: *RESOLVED: That [Name of Church] designate [__% or \$ amount] of Pastor [Name of Word and Sacrament Minister] as Housing Allowance for calendar year _____ and that the treasurer be instructed to report that amount in Box 14 on any W-2 forwarded to the Internal Revenue Service.*

Pastors should seek advice from a tax professional to discover what can be included as housing expenses. Typically, it is the cost of the mortgage, utilities, insurance, taxes, furnishings, and repairs, but it is not necessarily limited to these.

The housing allowance exclusion is only available to a limited 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)

Pastors are considered as self-employed by the IRS and are, therefore, required to pay the full 15.3% tax for Social Security and Medicare. Congregations are asked to provide a minimum allowance that corresponds to the employer portion of social security taxes (7.65% of salary plus Housing Allowance for 2023). Congregations may further choose to provide for some or all of the remaining social security taxes (7.65% for 2023). The IRS considers any SECA as additional salary, and it should be reported as such by the congregation.

Part 2: Expenses

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 business mileage reimbursement rate.); or
3. Pay the pastor a monthly allowance, which is reported to the IRS as taxable income.

It is recommended that the congregation budget \$3,000–\$4,000 per year as Automotive Expenses/Reimbursement, 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 \$400 per year as 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. The congregation may negotiate with the pastor to either:

1. Provide the pastor with a cell phone for church business, or
2. Pay the cost of the pastor adding an additional cell phone for church business, or
3. Reimburse the pastor for the use of their personal cell phone.

It is necessary that the congregation budget \$1200 per year — single line cost of cell service (\$100 per month) — as communication expenses.

INTERNET ALLOWANCE

The Internet is an essential piece for carrying on the ministry of the church. At least a portion of the pastor's Internet costs should be covered by the congregation. It is suggested that the congregation reimburse the pastor monthly for an agreed upon amount.

It is necessary that the congregation budget basic internet expenses as described above or \$1080 per year.

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.¹ 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.

Part 3: Benefits

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.

¹ 1997 Churchwide Assembly minutes, p 171.

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 Portico Benefit Services 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.

Part 4: Other Considerations

ADDITIONAL SALARY CONSIDERATIONS

Our congregations come in many sizes, yet these standards use years of service as the prime factor of setting the salary of the pastor. This is 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 salary. Such a congregation is urged prayerfully to 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 standards 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, being 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.

PERSONAL LEAVE FOR FAITH AND SABBATICAL LEAVE

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 document² for guidance in planning for this special time away for faith renewal.
- Personal Leave for Faith for the purpose of 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 workweeks (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,
- For bereavement Leave to grieve and heal from the loss of a family member. Because self-care is essential for rostered ministers to maintain their personal and professional health, it is recommended that rostered ministers take one week to ten days, per incident.

² <https://southernohiosynod.org/wp-content/uploads/2021/06/personal-leave-of-faith-approved-by-synod-council-2017.pdf>

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 (which 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

Budgeting Overview

1	CASH COMPENSATION / Defined Compensation	
2	Salary & Housing Allowance	See Table 1
3	Merit Increase	Congregations determine
4	Local Cost of Living Increase	Congregations determine
5	Additional Negotiated Salary	Congregations determine
6	SECA	7.65% of all salary & housing allowance
7	Subtotal – Cash Compensation	
8		
9	BENEFITS	
10	Health & Pension	Determined by Portico based on Defined Compensation
11	Continuing Education	See recommendations above
12	Professional Expenses	
13	Cell Phone Expenses	
14	Internet Expenses	
15	Automobile Expenses	
16	Subtotal - Benefits	
17		
18	Total Compensation Package	

Appendix B

SIMPLE EXAMPLE

As an example, let us consider a congregation that is calculating the salary and cost of the ministry of a pastor who has been in ordained service for 12 years, and who has a spouse and child. Using the figures in Table 1., they would arrive at the following simple breakdown:

	Negotiated Compensation	Compensation Standard
Cash Compensation		
Salary & Housing Allowance	72,263	
SECA	5,528	
Subtotal – Cash Compensation	77,791	77,792
Benefits		
Health & Pension	36,054	
Continuing Education	2,000	1,200
Professional Expenses	400	400
Cell Phone Expense	1,200	1,200
Internet Expense	1,080	1,080
Automobile Expense	3,000	3,000
Subtotal - Benefits	43,734	
Total Compensation	121,525	

TABLE 2: A SIMPLE SALARY STATEMENT for a Pastor (No Parsonage) with 12 years of service

Since the housing allowance is a portion of the cash salary that is negotiated between the pastor and the church council/congregation, that figure is not separated out in this example. The specific amount does not impact the congregation but makes a difference in the tax obligation of the pastor. However, the designation of the housing allowance must be made prior to the start of a new call and prior to the beginning of each new budget year. It must be a recorded motion in the meeting. This can easily be done at the adoption of the congregational budget.

In this example, a SECA of \$5,528 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 reimbursement.

The pastor has a family in this example, so the congregation has contacted Portico and has been quoted a cost of medical, pension, and survivor benefits of \$36,054. The total for the pastoral ministry budget in this congregation would then be: \$121,525.

Appendix C

DETAILED EXAMPLE

Though the simple example in Appendix B above is sufficient for understanding the total compensation of the pastor, further detail is needed for the **congregation's treasurer**. Below, the compensation 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.

Notes:

SECA is based on Negotiated Base Salary (line 9) + Housing Allowance (Line 10)

Taxable Compensation: Negotiated Base Salary (Line 9) + SECA (Line 12) + any lump sum allowances for automotive or profession expenses

Defined Compensation (Portico uses this figure to calculate Health and Retirement benefits):
Negotiated Base Salary (Line 9) + Housing Allowance (Line 10) + SECA (Line 12)

Line	Item	Calculations	Negotiated Compensation	Standard	Comment
	Preliminary Calculations				
1	Base Compensation		72,263	72,263	See Table 1, Year 12
2	<i>SAMPLE Housing Allowance</i>		15,000		<i>Negotiated allowance (a portion of line 1)</i>
3	Initial Base Salary		57,263		Subtract Lines 2 from Line 1
	Negotiated Base Cash Salary Calculations				
4	Initial Base Salary	57,263	57,263		Copied from Line 3
5	Merit Increase	0	0		
6	Local Cost of Living Adj	0	0		
7	Additional Negotiated Salary	0	0		
8	Negotiated Base Salary	57,263	57,263		Sum: Lines 4 to 7
	Final Salary Calculations				
9	Negotiated Base Salary	57,263			Copied from Line 8
10	<i>SAMPLE Housing Allowance</i>		15,000		<i>Copied from Line 2</i>
11	Salary plus Housing Allowance		72,263		Sum: Lines 9 + 10 or copied Line 1
12	SECA	5,528	5,528		If Line 8 = Line 3, then use Table 1, Year 12 SECA (in this case). Otherwise, multiply Line 11 by 7.65%
13	Cash Compensation (= Annual Cash Salary)		77,791		Sum: Lines 11 + 12
14	Defined Compensation (for Portico)		77,791		Sum: Lines 11 + 12
15	Compensation from Table 1		72,263	72,263	
16	IRS Taxable Compensation	62,791			Sum: Lines 9 + 12
	Benefits				
18	Health & Pension	36,054			Recommended: Portico Gold, 10% Retirement, using Line 15
19	Continuing Education	2,000		1,200	
20	Professional Expenses	400		400	
21	Cell Phone Expense	1,200		1,200	
22	Internet Expense	1,080		1,080	
23	Automobile Reimbursed	3,000		3,000	
24	Total Benefits		43,734		
25	Total Compensation		121,525		Sum: Lines 14 + 23

TABLE 3: DETAILED SAMPLE CALCULATION for a Pastor (No Parsonage) with 12 years of service.



Southern Ohio Synod
Evangelical Lutheran Church in America

2024 COMPENSATION STANDARDS
Ministers of Word and Sacrament (Pastors),
with Parsonage Provided

SUMMARY OF CHANGES FROM 2023

- Increased salaries by 6.5% in keeping with a Consumer Price Index increase of 6.5% for 2023

Year	Defined Compensation	Base Salary & Furnishings Allowance)	Housing Value (for Benefit Calculations)	SECA	Cash Compensation
0	\$67,931	\$48,542	\$14,562	\$4,827	\$53,369
1	\$68,753	\$49,129	\$14,738	\$4,886	\$54,015
2	\$69,574	\$49,716	\$14,914	\$4,944	\$54,660
3	\$70,398	\$50,304	\$15,091	\$5,003	\$55,307
4	\$71,219	\$50,891	\$15,267	\$5,061	\$55,952
5	\$72,039	\$51,477	\$15,443	\$5,119	\$56,596
6	\$72,861	\$52,064	\$15,619	\$5,178	\$57,242
7	\$73,683	\$52,652	\$15,795	\$5,236	\$57,888
8	\$74,505	\$53,239	\$15,971	\$5,295	\$58,534
9	\$75,325	\$53,825	\$16,147	\$5,353	\$59,178
10	\$76,149	\$54,414	\$16,324	\$5,411	\$59,825
11	\$76,970	\$55,000	\$16,500	\$5,470	\$60,470
12	\$77,792	\$55,588	\$16,676	\$5,528	\$61,116
13	\$78,614	\$56,175	\$16,852	\$5,587	\$61,762
14	\$79,435	\$56,762	\$17,028	\$5,645	\$62,407
15	\$80,256	\$57,349	\$17,204	\$5,703	\$63,052
16	\$81,080	\$57,937	\$17,381	\$5,762	\$63,699
17	\$81,899	\$58,523	\$17,556	\$5,820	\$64,343
18	\$82,721	\$59,110	\$17,733	\$5,878	\$64,988
19	\$83,544	\$59,698	\$17,909	\$5,937	\$65,635
20	\$84,202	\$60,168	\$18,050	\$5,984	\$66,152
21	\$84,856	\$60,636	\$18,190	\$6,030	\$66,666
22	\$85,514	\$61,106	\$18,331	\$6,077	\$67,183

Year	Defined Compensation	Base Salary & Furnishings Allowance)	Housing Value (for Benefit Calculations)	SECA	Cash Compensation
23	\$80,913	\$61,577	\$18,473	\$6,124	\$63,569
24	\$81,531	\$62,046	\$18,613	\$6,170	\$64,054
25	\$82,148	\$62,516	\$18,754	\$6,217	\$64,539
26	\$82,610	\$62,868	\$18,860	\$6,252	\$64,902
27	\$83,073	\$63,220	\$18,966	\$6,287	\$65,266
28	\$83,537	\$63,573	\$19,071	\$6,322	\$65,629
29	\$83,999	\$63,925	\$19,177	\$6,357	\$65,993
30	\$84,462	\$64,277	\$19,283	\$6,392	\$66,357
31	\$84,924	\$64,629	\$19,388	\$6,427	\$66,720
32	\$85,389	\$64,983	\$19,494	\$6,462	\$67,085
33	\$85,851	\$65,333	\$19,599	\$6,497	\$67,447
34	\$86,313	\$65,686	\$19,705	\$6,532	\$67,811
35	\$86,778	\$66,039	\$19,811	\$6,568	\$68,176
36	\$87,239	\$66,391	\$19,917	\$6,603	\$68,538
37	\$87,701	\$66,742	\$20,022	\$6,637	\$68,902
38	\$88,165	\$67,095	\$20,128	\$6,673	\$69,265
39	\$88,627	\$67,447	\$20,234	\$6,708	\$69,629
40	\$89,092	\$67,801	\$20,340	\$6,743	\$69,994

Table 1 Shows the *Cash Compensation and Defined Compensation* for Ministers of Word and Sacrament (Pastors) for whom the congregation provides a parsonage.

Part 1: Salary, Housing Allowance, and SECA

SALARY

Definitions & Explanations:

- “Cash Compensation” is the amount of compensation actually paid to the pastor
 - Cash Compensation includes the SECA allowance
 - When no parsonage is offered, Cash Compensation will include a Housing Allowance to cover the pastor’s housing expenses.
- “Defined Compensation” is a technical term used by Portico (the ELCA benefits provider) to calculate the cost of the pastor’s pension and health care.
 - When no parsonage is offered, Cash Compensation and Defined Compensation are the same.
 - When a parsonage is part of the compensation package, Defined Compensation uses a formula to calculate the value of the parsonage for benefits.

Why so complicated? The housing that is supplied by the congregation has a value to the pastor that is not represented in his/her cash compensation. For purposes of calculating pension and health insurance, the pastor’s cash compensation is increased by a standard formula that estimates the value of the provided 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 at retirement.

SELF-EMPLOYMENT COMPENSATION ALLOWANCE (SECA)

Pastors are considered as self-employed by the IRS and are, therefore, required to pay the full 15.3% tax for Social Security and Medicare. Congregations are asked to provide a minimum allowance that corresponds to the employer portion of social security taxes (7.65% of salary plus Housing Allowance for 2024). Congregations may further choose to provide for some or all of the remaining social security taxes (7.65% for 2024). The IRS considers any SECA as additional salary, and it should be reported as such by the congregation.

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 should establish a Housing Equity account with Portico Benefit Services and deposit the allowance monthly with the pastor’s other benefit payments.

Year	Housing Equity (3% of Defined Compensation)	Defined Compensation
0	\$2,002	\$66,749
1	\$2,027	\$67,556
2	\$2,051	\$68,364
3	\$2,075	\$69,171
4	\$2,099	\$69,979
5	\$2,124	\$70,785
6	\$2,148	\$71,592
7	\$2,172	\$72,401
8	\$2,196	\$73,208
9	\$2,220	\$74,013
10	\$2,245	\$74,823
11	\$2,269	\$75,629
12	\$2,293	\$76,436
13	\$2,317	\$77,245
14	\$2,342	\$78,051
15	\$2,366	\$78,859
16	\$2,390	\$79,667
17	\$2,414	\$80,473
18	\$2,438	\$81,281

Year	Housing Equity (3% of Defined Compensation)	Defined Compensation
19	\$2,462	\$82,089
20	\$2,482	\$82,736
21	\$2,501	\$83,379
22	\$2,520	\$84,025
23	\$2,427	\$80,913
24	\$2,445	\$81,531
25	\$2,464	\$82,148
26	\$2,478	\$82,610
27	\$2,492	\$83,073
28	\$2,506	\$83,537
29	\$2,519	\$83,999
30	\$2,533	\$84,462
31	\$2,547	\$84,924
32	\$2,561	\$85,389
33	\$2,575	\$85,851
34	\$2,589	\$86,313
35	\$2,603	\$86,778
36	\$2,617	\$87,239
37	\$2,631	\$87,701
38	\$2,644	\$88,165
39	\$2,658	\$88,627
40	\$2,672	\$89,092

HOUSING (FURNISHINGS) 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 the pastor will be expected to pay income taxes on that amount. The pastor must pay self-employment Social Security taxes on the full amount of the housing allowance.

Pastors who live in parsonages may experience tax savings through use of a furnishings allowance to be used for furnishings or other housing expenses not paid by the congregation. Typically, the pastor requests that a certain amount of their salary be designated by the church council or congregation as a furnishings allowance. This designation must be made prior to the tax year in which the allowance will be received, and the action must be recorded in the minutes of the meeting when the designation is approved. Pastors should seek advice from a tax professional to determine what can be included as housing expenses.

Sample Council Resolution: *RESOLVED: That [Name of Church] designate [\$ amount] of Pastor [Name of Word and Sacrament Minister] as Housing Allowance for calendar year _____ and that the treasurer be instructed to report that amount in Box 14 on any W-2 forwarded to the Internal Revenue Service.*

Part 2: Expenses

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 business mileage reimbursement rate.); or
3. Pay the pastor a monthly allowance, which is reported to the IRS as taxable income.

It is recommended that the congregation budget \$3,000–\$4,000 per year as Automotive Expenses/Reimbursement, 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 \$400 per year as 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. The congregation may negotiate with the pastor to either:

1. Provide the pastor with a cell phone for church business, or
2. Pay the cost of the pastor adding an additional cell phone for church business, or
3. Reimburse the pastor for the use of their personal cell phone.

It is necessary that the congregation budget \$1200 per year — single line cost of cell service (\$100 per month) — as communication expenses.

INTERNET ALLOWANCE

The Internet is an essential piece for carrying on the ministry of the church. At least a portion of the pastor's Internet costs should be covered by the congregation. It is suggested that the congregation reimburse the pastor monthly for an agreed upon amount.

It is necessary that the congregation budget basic internet expenses as described above or \$1080 per year.

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.³ 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.

Part 3: Benefits

PENSION, HEALTH, SURVIVOR AND DISABILITY BENEFITS

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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 standards 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.

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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.

PERSONAL LEAVE FOR FAITH AND SABBATICAL LEAVE

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 document⁴ for guidance in planning for this special time away for faith renewal.
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- 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 workweeks (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,

⁴ <https://southernohiosynod.org/wp-content/uploads/2021/06/personal-leave-of-faith-approved-by-synod-council-2017.pdf>

- For bereavement Leave to grieve and heal from the loss of a family member. Because self-care is essential for rostered ministers to maintain their personal and professional health, it is recommended that rostered ministers take one week to ten days, per incident.

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- 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 (which 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

Budgeting Overview

1	CASH COMPENSATION / Defined Compensation	
2	Base Salary	See Table 1
3	Merit Increase	Congregations determine
4	Local Cost of Living Increase	Congregations determine
5	Additional Negotiated Salary	Congregations determine
6	SECA Reimbursement	7.65% of all salary
7	Subtotal – Cash Compensation	
8		
9	BENEFITS	
10	Health & Pension	Determined by Portico based on Defined Compensation
11	Continuing Education	See recommendations above
12	Professional Expenses	
13	Cell Phone Expenses	
14	Internet Expenses	
15	Automobile Expenses	
16	Subtotal – Benefits	
17		
18	Total Compensation Package	

Appendix B

SIMPLE EXAMPLE

As an example, let us consider a congregation that is calculating the salary and cost of the ministry of a pastor who has been in ordained service for 12 years, and who has a spouse and child. Using the figures in Table 1., they would arrive at the following simple breakdown.

	Negotiated Compensation	Standard
Cash Compensation		
Base Salary & Furnishings Allowance	55,588	55,588
SECA Reimbursement	5,528	5,528
Subtotal - Cash Compensation	61,116	
Benefits		
Housing Equity Allowance	2,293	2,191
Health & Pension	36,054	
Continuing Education	2,000	1,200
Professional Expenses	400	400
Cell Phone Expense	1,200	1,200
Internet Expense	1,080	1,080
Automobile Expenses	3,000	3,000
Subtotal - Benefits	46,027	
TOTAL COMPENSATION	107,143	

TABLE 2: A SIMPLE SALARY STATEMENT for a Pastor (with Parsonage) with 12 years of service

In this example, a SECA of \$5,528 has been designated and the amount actually paid to the pastor is \$61,116, as seen in Table 1.

The congregation will add \$2,293 to a Housing Equity Allowance account with Portico Benefit Services. The congregation budgeted \$2,000 to invest in its pastor's continuing education. They chose to budget the recommended amounts for professional expenses, cell phone usage, Internet, as well as automobile expenses. 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 \$36,054. The total for the pastoral ministry budget in this congregation would then be: \$ 107,143.

Appendix C

Detailed Example

Though the simple example in Appendix B above is sufficient for understanding the total compensation of the pastor, further detail is needed for the **congregation's treasurer**. Below, the compensation 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.

Ln	Item	Calculations	Negotiated Compensation	Standard	Comment
	Table Calculations — Shows how guideline base salary is determined				
1	Guideline Total Salary	77,792	77,792	77,792	Table 1, Year 12
2	Housing Value		16,676	16,676	Table 1, Year 12, but <u>not paid to pastor</u>
3	FICA Reimbursement (SECA)	5,528	5,528		Table 1, Year 12
4	Guideline Base Salary		55,588		Subtract Lines 2 and 3 from Line 1
	Preliminary Calculations				
5	Guideline Base		55,588	52,196	Table 1, Year 12 (Line 4)
6	<i>SAMPLE Furnishings Allowance</i>		3,000		<i>Negotiated Allowance—a portion of Line 5</i>
7	Initial Base Salary		52,588		Subtract Line 6 from Line 5
	Negotiated Base Cash Salary				
8	Initial Base Salary	52,588	52,588		Copied from Line 7
9	Merit Increase				
10	Local Cost of Living Adj				
11	Additional Negotiated Salary				
12	Negotiated Base Salary	52,588	52,588		Sum: Lines 8 through 11
	Final Salary Calculations				
13	Negotiated Base Salary	52,588	52,588		Copied from Line 12
14	Furnishings Allowance		3,000		Copied from Line 6
15	Housing Value for Benefits	16,676			30% of (Line 13 + Line 14)
16	Salary plus Housing	72,264			Line 13 + Line 14 + Line 15
17	SECA	5,528	5,528		7.65% of Line 16
18	IRS Taxable Compensation		58,116		Line 13 + Line 17
19	Furnishings Allowance		3,000		Copied from Line 6
20	Total Cash Compensation paid to Pastor		61,116		Line 18 + Line 19
21	Total Defined Compensation	77,792	77,792		Line 15 + Line 20

Ln	Item	Calculations	Negotiated Compensation	Standard	Comment
21	Benefits				Benefits
22	Health & Pension	36,054	36,054		Recommended: Portico Gold, 10% Retirement, using Line 19
23	Housing Equity Allowance	2,293	2,293		Housing Equity Allowance if deferred to account
24	Continuing Education	2,000	2,000	1,200	
25	Professional Expenses	400	400	400	
26	Cell Phone Expense	1,200	1,200	1,200	
27	Internet Expense	1,080	1,080	1,080	
28	Automobile Allowance	3,000	3,000	3,000	
29	Total Benefits	46,027	46,027		
30	Total Compensation	104,143	104,143		line 29 + line 18

TABLE 3: DETAILED SAMPLE CALCULATION for a Pastor (with Parsonage) with 12 years of service.

Notes:

SECA is based on Negotiated Base Salary (Line 13) + Furnishings Allowance (Line 14) + Housing Value for Benefits (Line 15)

Taxable Compensation: Negotiated Base Salary (Line 13) + SECA (Line 17)

Defined Compensation: Portico uses this figure to calculate Health and Retirement benefits: Negotiated Base Salary (Line 13) + all Housing Allowances (Lines 14 + 15) + SECA (Line 17)

A few comments on this example. Yes, a *Housing Value* 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 Standards are assembled, we begin with a baseline salary. We add to that baseline an amount of 30% of the baseline which is then considered the value of the housing. The *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 standards, they would arrive at identical *Defined Compensation* figures which is the goal of these standards. 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 Value*. As housing is tax deductible for ordained ministers, the *Taxable Compensation* is also the *Defined Compensation* minus the *Housing Value*. This taxable income is also identical from congregation that follows guidelines to another, parsonage or not. 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 at retirement.



2024 COMPENSATION STANDARDS Ministers of Word and Service (Deacons)

SUMMARY OF CHANGES FROM 2023

- Increased salaries by 6.5% in keeping with a Consumer Price Index increase of 6.5% for 2023

Year	Salary
0	\$63,105
1	\$63,868
2	\$64,631
3	\$65,395
4	\$66,158
5	\$66,921
6	\$67,685
7	\$68,447
8	\$69,211
9	\$69,973
10	\$70,737
11	\$71,500
12	\$72,263
13	\$73,025
14	\$73,789
15	\$74,553
16	\$75,317
17	\$76,079
18	\$76,842
19	\$77,607
20	\$78,216
21	\$78,827
22	\$79,437
23	\$80,048
24	\$80,659

Year	Salary
25	\$81,270
26	\$81,728
27	\$82,186
28	\$82,645
29	\$83,100
30	\$83,558
31	\$84,017
32	\$84,476
33	\$84,933
34	\$85,390
35	\$85,850
36	\$86,307
37	\$86,764
38	\$87,223
39	\$87,681
40	\$88,139

TABLE 1 Base Salary for Ministers of Word and Service (Deacons).

Part 1: FICA and Housing Allowance

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.

Part 2: Expenses

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 business mileage reimbursement rate.); or

3. Pay the deacon a monthly allowance, which is reported to the IRS as taxable income.

It is recommended that the congregation budget \$3,000–\$4,000 per year as Automotive Expenses/Reimbursement, 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 \$400 per year as 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. The congregation may negotiate with the deacon to either:

1. Provide the deacon with a cell phone for church business, or
2. Pay the cost of the deacon adding an additional cell phone for church business, or
3. Reimburse the deacon for the use of their personal cell phone.

It is necessary that the congregation budget \$1200 per year — single line cost of cell service (\$100 per month) — as communication expenses.

INTERNET ALLOWANCE

The Internet is an essential piece for carrying on the ministry of the church. At least a portion of the deacon's Internet costs should be covered by the congregation. It is suggested that the congregation reimburse the deacon monthly for an agreed upon amount.

It is necessary that the congregation budget basic internet expenses as described above or \$1080 per year.

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.⁵ 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.

Part 3: Benefits

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 Portico Benefit Services 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.

⁵ 1997 Churchwide Assembly minutes, p 171.

Part 4: Other Considerations

ADDITIONAL SALARY CONSIDERATIONS

Our congregations come in many sizes, yet these standards use years of service as the prime factor of setting the salary of the deacon. This is 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 deacons a higher salary than proposed in this document and can add an additional amount to salary to line 4 in Table 3. Such a congregation is urged prayerfully to 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 asks and the Bishop authorizes 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 standards for **Ministers of Word and Sacrament (Pastors)**, **Housing Allowance Provided.**

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Appendix A

SIMPLE EXAMPLE

As an example, let us consider a congregation that is calculating the salary and cost of the ministry of a deacon who has been serving for 12 years, and who has a spouse and child. Using the figures in Table 1., they would arrive at the following simple breakdown:

	Negotiated Compensation	Compensation Standard
Salary	72,263	72,263
Benefits		
Health & Pension	36,054	
Continuing Education	2,000	1,200
Professional Expenses	400	400
Cell Phone Expense	1,200	1,200
Internet Expense	1,080	1,080
Automobile Expenses	3,000	3,000
Subtotal - Benefits	43,734	
Total Compensation	115,997	

TABLE 2: A SIMPLE SALARY STATEMENT for a Deacon with 12 years of service

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 the 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.

Appendix B

DETAILED EXAMPLE

Though the simple example in Appendix A above is sufficient for understanding the total compensation of the deacon, further detail is needed for the **congregation's treasurer**. Below, the compensation 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.

Line	Item	Calculations	Negotiated Compensation	Standard	Comment
	Salary				
1	Base Compensation		72,263	72,263	See Table 1, Year 12
2	Merit Increase	0	0		
3	Local Cost of Living Adj	0	0		
4	Additional Negotiated Salary	0	0		
5	Total Salary	72,263	72,263		Sum: Lines 1 to 4
6	Defined Compensation (for Portico)		72,263		Copied from Line 5
7	Compensation from Table 1		72,263	72,263	
8	IRS Taxable Compensation	67,853			Copied from Line 5
	Benefits				
9	Health & Pension	36,054			Recommended: Portico Gold, 10% Retirement, using Line 6
10	Continuing Education	2,000		1,200	
11	Professional Expenses	400		400	
12	Cell Phone Expense	1,200		1,200	
13	Internet Expense	1,080		1,080	
14	Automobile Reimbursed	3,000		3,000	
15	Total Benefits		43,734		
16	Total Compensation		115,997		Sum: Lines 5 + 15
17	FICA (Payroll Tax)	5,528	5,528		7.65% of Line 5
18	Total Cost Including Payroll Tax		121,525		Sum: Lines 16 + 17

TABLE 3: DETAILED SAMPLE CALCULATION for a Deacon with 12 years of service.

As noted above, the payroll tax must 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.

Additionally, in this example, the congregation chose to budget \$2,000 to invest in its deacon's continuing education. They also chose to use the recommended amounts for professional expenses and

cellphone usage, as well as for the automobile reimbursement.

The deacon has a family in this example, so the congregation has contacted Portico and has been quoted a cost of medical, pension, and survivor benefits of \$36,054. The total for the budget in this congregation would then be: \$121,525.

Southern Ohio Synod

Pulpit Supply Rates

One Service	\$200 plus mileage*
Two Services	\$225 plus mileage*
Three Services	\$250 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.

Report of the Secretary

(2021 Southern Ohio Synod
Assembly Minutes, as
approved by Synod Council-
September 2021)

Minutes of the Thirtieth Synod Assembly of the
Southern Ohio Synod of the
Evangelical Lutheran Church in America

Theme:
Abundance

Biblical Text: John 6:1-15

Virtual Assembly Via Zoom
June 4-5, 2021

Evening of June 4, 2021, Session 1

Opening Worship with Opening of Assembly

Bishop Suzanne D. Dillahunt led a 7:00 P.M. Worship. The worship service was streamed on Facebook and YouTube not only for members of the Assembly but for all Southern Ohio Synod congregation members.

At 7:45 P.M., Bishop Suzanne D. Dillahunt opened the Synod Assembly with opening remarks. The Bishop welcomed special guests Rev. Mike Ward, our keynote speaker; ELCA Representative, the Rev. William Gafkjen, Bishop of the Indiana-Kentucky Synod; and the two Assembly Parliamentarians, Pr. Craig Richter and Mr. Tim Skamfer.

The Bishop Dillahunt reminded Assembly members that three key words for this Assembly are: Patience, Grace, and Humor.

The Bishop called on Synod Council Vice-President, Marjorie Ellis. Ms. Ellis made welcoming remarks on behalf of the Synod Council, read the names of all current Council members, and thanked them for their work this year: Rev. Matthew Byrd, Rev. Mark Combs, Bishop Suzanne D. Dillahunt, Mr. David Drumm, Ms. Marjorie Ellis, Ms. Holly Fischer, Mr. Steve Goff, Ms. Jeni Gray, Mr. Roy Hart, Rev. Stephen Kimm, Mr. Imanuel Lyatyuu, Rev. Laura Leach-Shreffler, Ms. Abbie McCandlish, Mr. Kevin Pyle, Ms. Michelle Riesbeck, Ms. Laura Schmidt, Mr. Steven Schnittke, Ms. Cindy Schrader, Rev. Cheryl Siegenthaler, Ms. Kathie Skamfer, Ms. Morgan Walker, Mr. Doug Ware, Rev. Dr. Kenneth R. Witt, Rev. Ralph Wolfe, and Ms. Susan Wyckoff.

Voting Procedures; Report of the Credentials Committee

Bishop Dillahunt introduced Rev. Rebecca Grate, Chairperson of the Elections Committee, upon whom she called to provide the members of the Assembly with a tutorial in using the Vevox application for voting. Rev. Grate then provided a Credentials Report. Rev. Grate reported that at 8:10 P.M. there were 181 voting members registered and present. *A quorum existed to conduct the business of the Synod.*

Bishop Dillahunt requested whether there was unanimous consent to adopt Synod Council's Continuing Resolution to allow for the assembly to be held virtually.

SA.21.06.01

To 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."

APPROVED BY UNANIMOUS CONSENT

Bishop Dillahunt requested whether there was unanimous consent to adopt the Rules of Procedure as submitted. It appeared there was an objection (*it is noted for purposes of the minutes that later it was determined there was not an objection, however, the item proceeded to vote rather than being approved by unanimous consent*).

VOTED

SA.21.06.02

Secretary Fischer moved that the Assembly approve the Rules of Procedure as submitted. 2nd: Pr. Aaron Layne.

APPROVED

It is further noted for purposes of the minutes that the Vevox vote was re-voted as the first vote showed 188 votes, exceeding the number of registered voters. The re-vote showed the motion passed by 180 votes.

Bishop Dillahunt requested whether there was unanimous consent to approve the pre-assembly printed Agenda for the 2021 Synod Assembly as approved by the Southern Ohio Synod Council on April 24, 2021.

SA.21.06.03 **To approve the pre-assembly printed Agenda for the 2021 Synod Assembly as approved by the Southern Ohio Synod Council on April 24, 2021.**

APPROVED BY UNANIMOUS CONSENT

Bishop Dillahunt requested whether there was unanimous consent to adopt the Bylaw as recommended in the Resolution adopted by Synod Council on December 5, 2020, regarding inclusion of two lay voting members from recognized Campus Ministry sites. The Bishop asked Rev. Robert Abrams to provide background information. Rev. Abrams indicated that this Resolution reflects the prioritizing of participation of young adults in the Church, and was requested by five campus ministries programs in southwestern Ohio, who brought the request to Synod Council.

SA.21.06.04 **To adopt the following Bylaw, as recommended in the Resolution adopted by Synod Council on December 5, 2020:**

“†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.”

APPROVED BY UNANIMOUS CONSENT

The Bishop indicated that this Bylaw will be codified and submitted by Secretary Fischer to the ELCA.

Bishop Dillahunt requested whether there was unanimous consent to adopt the April 24, 2021 recommendation of Synod Council to receive Trinity Lutheran Church, Lancaster on the roster of congregation of the ELCA and to recognize Tikkun Farm as a Synod Authorized Worshipping Community.

SA.21.06.05 **To 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 Worshipping Community.**

APPROVED BY UNANIMOUS CONSENT

The Bishop welcomed Trinity Lutheran Church, Lancaster to the Synod and ELCA, and indicated with the addition of this congregation, the total congregation membership in the Southern Ohio Synod mission territory is 186.

The Bishop provided an overview of the process for receiving nominations. Nominations from the floor must be submitted by email to kuemura@southernohiosynod.org no later than the close of this evening's session, including the nominee biography.

Nominations Committee Report for Synod Council (4 Year Term)

The Bishop introduced Mrs. Michelle Riesbeck, Chair of the Nominations Committee. Mrs. Riesbeck read the names of all nominees for the General Ballot. After the slate of candidates for each position was read, Bishop Dillahunt asked if there were any nominations from the floor. There were no nominations from the floor.

Positions and Candidates:

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
Martha Ward

Nominations Committee Report for Churchwide Assembly Positions

Ms. Riesbeck then read the names of all nominees for Churchwide Assembly Positions. After the slate of candidates for each position was read, Bishop Dillahunt asked if there were any nominations from the floor. There were no nominations from the floor.

Positions and Candidates:

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 Hazard

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
Pr. William Schwochow

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 Lane

Bishop Dillahunt thanked Ms. Riesbeck and the members of the Nominations Committee for their work. The Bishop indicated that the Churchwide Assembly in 2022 is planned to be held in Central Ohio, and information will be forthcoming regarding whether the event will be live or conducted virtually.

Bishop Dillahunt then asked Rev. Christie Beckman to close this evening's session with prayer.

At 8:40 P.M., the Bishop called a recess until 9:00 A.M. on June 5, 2021.

Morning of June 5, 2021, Session 2

At 9:02 AM, the Bishop Dillahunt convened the Assembly. Prior to the opening, Rev. Christie Beckman lead with a scripture reading and prayer. Scripture from: Matthew 6:25-29, 33.

The Bishop addressed the vote yesterday evening regarding Trinity Lutheran, Lancaster and Tikkun Farm, noting that it was important to conduct the vote early in the agenda so that those congregation representatives could participate in the Assembly today. The Bishop reminded all participants that after check-in occurs and a Credential Report is conducted, voting eligibility is closed.

It is noted for purposes of the Minutes that written reports of Synod Council Vice-President Marjorie Ellis and Secretary Holly Fischer, the Candidacy Committee, Thrive!, Cultivate, Lutheran Men in Mission, Women of the ELCA, the Stewardship Committee, and the Hunger Task Force were provided prior to the Assembly and are attached hereto. In addition, written ELCA Reports and Partner & Affiliate Reports were provided prior to the Assembly as noted in the Assembly materials Table of Contents.

Report of the Credentials Committee

Rev. Rebecca Grate reported that at 9:02 A.M. there were 172 voting members e registered and present.

Reference and Counsel Committee Report

Bishop Dillahunt called Rev. Craig Richter and introduced him as the Chair of the Reference and Counsel Committee. Rev. Richter reported that the Reference and Counsel Committee had received no proposed resolutions.

The Bishop Dillahunt indicated that if congregations or voting members wish to submit Memorials for consideration, to send these to Southern Ohio Synod Vice-President Ellis and Bishop Dillahunt, who will bring the proposal to Synod Council for review; Council would then submit the Memorial to the ELCA Church Council.

Synod Council Four-Year Term (2021 – 2025) Elections

Bishop Dillahunt called Rev. Rebecca Grate, Chair of the Elections Committee, to conduct Synod Council Elections for terms from 2021 – 2025.

The following positions had only one candidate. Rev. Grate asked for approval of the candidates by unanimous consent. After each candidate's name was read, Rev. Grate asked if there were any objections. There were none.

The following candidates were declared elected by Bishop Dillahunt pursuant to unanimous consent:

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

The following positions with more than one candidate were voted upon individually via the Vevox application. Rev. Rebecca Grate, Chair of the Elections Committee, supervised the election process and announced the results of the First Ballot of the General Election for the Synod Council positions following the vote for each individual position. Rev. Grate explained that a simple majority vote was required for each position to be elected. The results were:

*At Large Rostered Minister

Pr. Laura Leach-Shreffler

Pr. Larry Novak

Deacon Nancy A. Trimble

*It is noted for purposes of the minutes that upon the first vote, 188 votes were cast exceeding the total number of credentialed voters (172). A re-vote was conducted with 186 votes cast, again exceeding the total number of credentialed voters. Upon a third re-vote, Pastor Dillahunt moved to obtain unanimous consent to amend the agenda to authorize a new Credential Report, as follows:

SA.21.06.6 To amend the Agenda for the 2021 Synod Assembly to conduct another Credential Report.

APPROVED BY UNANIMOUS CONSENT

Report of the Credentials Committee

Rev. Rebecca Grate reported that at 9:17 A.M. there were 206 voting members registered and present. A re-vote was conducted with results as follows:

At Large Rostered Minister

Pr. Laura Leach-Shreffler – 40.96%

Pr. Larry Novak – 26.06%
Deacon Nancy A. Trimble – 32.98%

Bishop Dillahunt declared that a second ballot would be conducted later in the agenda, between the following two candidates: Pr. Leach-Shreffler and Deacon Nancy A. Trimble.

At Large Lay Man

Immanuel Lyatuu	82.38% Elected
Bennett Whitaker	17.62%

At Large Lay Woman

Hilda Fohs	40.54%
Martha Ward	59.46% Elected

Churchwide Assembly Elections

Bishop Dillahunt called Rev. Rebecca Grate, Chair of the Elections Committee, to conduct Churchwide Assembly Elections.

The following positions had only one candidate. Rev. Grate asked for approval of the candidates by unanimous consent. After each candidate's name was read, Rev. Grate asked if there were any objections. There were none.

The following candidates were declared elected by Bishop Dillahunt pursuant to unanimous consent:

Northwest Conference Rostered Minister: Pr. Larry Novak

Northwest Conference Lay Woman: Cynthia Weikart

Youth: Caden Lane

Rev. Rebecca Grate, Chair of the Elections Committee, then supervised the election process and announced the results of the First Ballot of the Churchwide Assembly Elections. She reiterated that a majority vote prevailed. The results are:

Central Ohio Conference Rostered Minister
Pr. Elizabeth Clothier 21.16 %

Pr. Bonnie Gerber	16.4%
Pr. Aaron Layne	41.8%
Pr. Scott Nellis	8.47%
Pr. Steve Wachtman	12.17%

Bishop Dillahunt declared that a second ballot would be conducted later in the agenda, between the following two candidates: Pr. Aaron Layne and Pr. Elizabeth Clothier.

Central Ohio Conference Lay Man

Neil Coryell	34.97%
Matthew Hazard	65.03% Elected

Cincinnati Conference Rostered Minister

Pr. Jodi Keith	43.46%
Pr. Corey Wagonfield	56.54% Elected

Cincinnati Conference Lay Woman

Abby Gaide	56.28% Elected
Amy Morris	43.72%

Dayton Conference Rostered Minister

Pr. Richard Freudenberger	33.33%
Pr. Carey Hovland	49.23%
Pr. William Schwochow	17.44%

Bishop Dillahunt declared that a second ballot would be conducted later in the agenda, between the following two candidates: Pr. Freudenberger and Pr. Hovland.

Dayton Conference Lay Man

Nolan Lester	51.41% Elected
Greg McCullough	48.59%

Muskingum Conference Rostered Minister

Pr. Mark Combs	77.6% Elected
Pr. Kenneth Hacker	22.4%

Muskingum Conference Lay Man

David Miser	41.9%
Steve Schnittke	58.1% Elected

Scioto Conference Rostered Minister

Pr. Chad Huebner	66.48% Elected
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Pr. Roger Quay 33.52%

Scioto Conference Lay Woman

Patti Morrow 19.34%
Kris Hoffman-Thrush 19.89%
Rebecca Witt 60.77% Elected

Young Adult

Elizabeth Gilbert 61.83% Elected
Ethan Roberts 38.17%

The Bishop called a recess at 9:42 A.M.
The Bishop reconvened at 9:45 A.M.

The Bishop welcomed keynote speaker, the Rev. Mike Ward, CFRE. Rev. Ward's background is included in the pre-assembly materials; he is the author of *Abundance: Creating a Culture of Generosity* (Fortress Press 2020), the publisher's top title of 2020.

Rev. Mike Ward, Part 1 – Abundance

Rev. Ward framed the first part of his presentation by describing “scarcity thinking.” He discussed the typical congregational plea for assistance as the “we are out of money” letter. This kind of communication may not have the desired effect of promoting increased support. The problem is this kind of letter does not convey the real story - which is one of abundance. Giving has more to do with generosity than wealth, and people are in different places in their generosity journey. The message needs to speak to where people are. Rev. Ward discussed research into the factors that contribute to holding back from generous giving, the most frequently cited being “I can't afford this.” To promote generosity, individuals need inspiration, rather than to be scared or shamed into giving. Similarly, church messaging/weekly bulletins should not convey scarcity, or be simply a listing of information, but provide stories that share outcomes. For example, rather than posting the need to “fill the altar guild position”, allow a current altar guild volunteer to share how much the work has meant in their faith journey. Or share how financial resources were used to meet the needs of a mission project. In conclusion, stewardship/generosity needs to be mentored and taught.

Report of the Credentials Committee

Rev. Rebecca Grate reported that at 10:30 A.M. there were 241 voting members registered and present. Bishop Dillahunt called Rev. Rebecca Grate, Chair of the Elections Committee to conduct a Second Ballot, with the following results:

Second Ballot Synod Council Four Year Term:

At Large Rostered Minister

Pr. Laura Leach-Shreffler	61.29% Elected
Deacon Nancy A. Trimble	38.71%

Second Ballot Churchwide Assembly Elections

Central Ohio Conference Rostered Minister

Pr. Elizabeth Clothier	35.11%
Pr. Aaron Layne	65.89% Elected

Dayton Conference Rostered Minister

Pr. Richard Freudenberger	39.89%
Pr. Carey Hovland	60.11% Elected

The Bishop called a recess at 10:36 A.M.

The Bishop reconvened at 10:41 A.M.

Report of the Bishop of the Southern Ohio Synod, Part 1

Bishop Dillahunt referred to her written report that is included in the pre-assembly materials and then addressed the Assembly. As noted in her report, 2020 showed us several things: **Opportunities, Pivots, Thinking Differently and Abundance** for the sake of the mission and vision of the Southern Ohio Synod and the Church.

The Bishop spoke to the impact of change since the last Synod Assembly, notably the world-wide pandemic and wide-spread social issue demonstrations. Church life has been greatly impacted with the new use of virtual meetings. In addition, in the midst of this the Southern Ohio Synod offices were moved to a new home. The Bishop emphasized that what has not changed is Jesus Christ, the message of the Gospel, and God's Abundance. We are Stronger and Better Together.

The Bishop extended her thanks to Aaron Layne, Josh Brodbeck, and for all who prepared videos for this Assembly and contributed to make the Assembly production successful.

The Bishop shared that through the Thrive! Campaign, despite the pandemic the Southern Ohio Synod has been able to not only continue to support current ministries, but has started new ministries. With the theme Stronger and Better Together, 40% of unrestricted monies received by the Synod are sent to the ELCA to support missions beyond the walls of individual congregations, our territory, and out into the world. We share because of God's Abundance. The Bishop noted the Assembly written materials include a report detailing the mission support of all congregations in the Southern Ohio Synod.

Bishop Dillahunt shared a video presentation by Pr. Jacqui Buschor, Oakland Park (formerly Linden) Lutheran Church. This church, located in a historic urban neighborhood, has experienced much change since its inception relative to the changing demographics of the neighborhood. The video shares how the church has supported the local community with a food pantry and many resources throughout recent years. To summarize: “The church has left the building.” Rev. Kerrigan also spoke to the story of Oakland Park Lutheran, and how mission support has made this congregation “Stronger and Better Together.”

Bishop Dillahunt thanked the Stewardship Team Chaired by Pr. Michelle Terry, and staffed by Rev. Althausser, Ms. Josselyn Bennett, Rev. Kerrigan, Mr. Nick Kiser, Rev. Layne, Rev. Wagonfield, and Mr. Doug Ward; and the Finance Team, Chaired by Ms. Becky Witt, and staffed by Mr. Christopher Clothier, Pr. Jonathan Bull, Mr. Kevin Pyle, Pr. Katie Kerrigan, Mr. Josh Brodbeck, and Bishop Dillahunt.

The Bishop introduced the Southern Ohio Synod team: Assistant to the Bishop, Rev. Robert Abrams; Director for Evangelical Ministry, Rev. Katie Kerrigan; Director of Candidacy and Leadership Development, Rev. Dr. Lynn Nakamura; Director of the Southern Ohio Synod Leadership Academy, Deacon Dr. Corey Driver; Youth and Family Ministry Coach, Mr. Gary Pecuch; Administrative Assistant to the Bishop and Finance Team, Ms. Kim Uemura; Director of Operations/Administration and Worship Director, Mr. Joshua Brodbeck; Thrive! Campaign Manager Pr. Larry Donner; and Ms. Joy Hacker, Synod Accountant. The Bishop expressed her thanks for this team.

The Bishop congratulated Sister Sally Berk, who retired December 31, 2020, for having served for 25 years as Pulpit Supply coordinator.

The Bishop called on Pr. Larry Donner to share a verbal report on the Thrive! campaign, in addition to his written report provided in Assembly materials. Pr. Donner shared a video presentation by St. Paul Lutheran, discussing programs sponsored by Thrive! including Stewardship for All Seasons. Despite the pandemic, giving was 10% higher than the previous year. Thrive! makes us stronger and better together as Lutherans and Christians. Pr. Donner highlighted 2019 and 2020 early supporting congregation campaigns and other statistics demonstrating the generosity of many congregations. We now have over \$700,000.00 in commitments, of which over \$400,00.00 has been received - which is amazing. Pr. Donner shared upcoming and ongoing opportunities provided by Thrive! to assist congregations, rostered ministers and lay leaders at all levels.

The Bishop shared a video presentation by Youth and Family Ministry Coach, Mr. Gary Pecuch, and Pastor Kelly, Lutheran Church of the Resurrection, Cincinnati on the theme: Adapting Children’s Ministry During a Pandemic. Pastor Kelly shared how the church was able to conduct a vibrant children’s ministry through virtual and other methods during the pandemic.

Bishop Dillahunt thanked all youth ministers in our territory who pivoted in the pandemic to provide a new and different ministry experience.

The Bishop then congratulated the following significant anniversaries for congregations and rostered ministers in 2020 and 2021:

2020 CONGREGATIONAL ANNIVERSARIES

25th CONGREGATIONAL ANNIVERSARY

Faith Lutheran, Baltimore

75th CONGREGATIONAL ANNIVERSARY

Redeemer Lutheran Church, Dayton

150th CONGREGATIONAL ANNIVERSARY

Philadelphia Lutheran Church, Bellefontaine

175th CONGREGATIONAL ANNIVERSARY

Harmony Lutheran Church, Buffalo
St. John Lutheran Church, Logan

200th CONGREGATIONAL ANNIVERSARY

St. Paul Lutheran Church, Lancaster
Zion Lutheran Church, Dayton

2021 CONGREGATIONAL ANNIVERSARIES

50th CONGREGATIONAL ANNIVERSARY

Lutheran Church of the Resurrection, Cincinnati

100th CONGREGATIONAL ANNIVERSARY

Hope Lutheran Church, Columbus

125th CONGREGATIONAL ANNIVERSARY

Christ Lutheran Church, Dayton
St. Paul Lutheran Church, Botkins

175th CONGREGATIONAL ANNIVERSARY

Messiah Lutheran Church, Urbana

200th CONGREGATIONAL ANNIVERSARY

St. Mark Lutheran Church, Delaware
St. Jacob Lutheran Church, Miamisburg

2020 ORDINATION ANNIVERSARIES

25th ORDINATION ANNIVERSARIES

Rev Martha Fisher
Rev Mary Laymon
Rev Jeffrey Wise

35th ORDINATION ANNIVERSARIES

Rev Patricia Badkey
Rev Craig Fourman
Rev Susan Nelson
Rev Thomas Rutherford Jr
Rev Kenneth Witt
Rev Cathleen Thompson

40th ORDINATION ANNIVERSARIES

Rev David Buchenroth
Rev Frederick Cook
Rev Kenneth Hacker
Rev Callon Holloway Jr
Rev Ronald Murdock

50th ORDINATION ANNIVERSARIES

Rev Wayne Hoedt
Rev J Weston Jones Jr
Rev William Rauch

60th ORDINATION ANNIVERSARIES

Rev Rudy Featherstone
Rev Dwight Hedrick
Rev Ronald Redder
Rev John Ware

65th ORDINATION ANNIVERSARIES

Rev Earl Fritz
Rev David Risch
Rev Kenneth Sauer

70th ORDINATION ANNIVERSARIES

Rev Paul Klopfer

2021 ORDINATION ANNIVERSARIES

25th ORDINATION ANNIVERSARIES

Rev Charla Grieves
Rev Janet Hatch
Rev William McKee
Rev Blair Miller
Rev Robert Miller
Rev Alicia Nierman
Rev Christine Widrig

35th ORDINATION ANNIVERSARIES

Rev Karen Asmus-Alsnauer
Rev Brian Dillahunt
Rev Larry Donner
Rev Martin Francis
Rev Timothy Iseringhausen
Rev Stephen Kimm
Rev Gil Santiago
Deacon Shirley Smith
Rev Rachel Sandum Tune

40th ORDINATION ANNIVERSARIES

Rev Douglas Jacobs
Rev Kurt Keljo
Rev Andrew Mazak
Rev Janice Peterson
Rev Bruce Quatman
Rev Carl Rayburn

Rev Timothy Thoresen
Rev Frederick Weber
Rev Mark Wildermuth
Rev F. Edward Williams

50th ORDINATION ANNIVERSARIES

Rev Thomas Heil

60th ORDINATION ANNIVERSARIES

Rev Robert Willauer

65th ORDINATION ANNIVERSARIES

Rev J William Kerrick
Rev Reuben Mellum

NEW TO THE SYNOD

The following 30 rostered ministers were welcomed to the Synod:

- Rev Gail Ahern
- Rev Joan Armstrong
- Rev Rita Bair
- Rev Robert Bresemann
- Rev Nancy DeStefano
- Rev Steve Edmiston
- Rev David Eidson
- Rev Richard Freudenberger
- Rev William Funk
- Rev Gary Greiger
- Rev Dan Hille
- Rev John Hitzeroth
- Rev Chad Huebner
- Rev Warren Huestis
- Rev David Kamphuis
- Rev Alvin McCay
- Rev Dr Lynn Nakamura
- Rev Scott Nellis
- Rev Anne Pairan
- Rev Thomas Pairan
- Rev Rachel Patterson
- Rev Benjamin Prill
- Rev Steve Rice
- Rev Joel Ritcher
- Rev Ali Rode
- Rev David Sanders
- Rev Julianne Smeck

- Rev Alan Swartz
- Rev Corey Wagonfeld
- Rev Ann Marie Winters

Bishop Dillahunt then concluded this portion of her report by thanking everyone for what we have accomplished together.

ELCA Churchwide Assembly Report

The Bishop welcomed the Rev. William Gafkjen, Bishop of the Indiana-Kentucky Synod and ELCA Representative, to address the Assembly. He commenced his remarks by stating that he was very grateful for Bishop Dillahunt's leadership, not only in the Southern Ohio Synod but across the Church.

The Bishop Gafkjen shared a video presentation by Bishop Eaton. The Bishop Gafkjen shared the mission vision plan and thanked everyone for implementing God's plan. Rev. Bishop Gafkjen shared that over \$628,000.00 was sent from the Southern Ohio Synod to the ELCA as mission support. This support breathes life into ministries both in the Southern Ohio Synod and across the world. Bishop Gafkjen shared a video demonstrating how the generosity of the Southern Ohio Synod has accomplished this. Over \$1.8 million dollars was raised in the Covid-19 Response Fund during the pandemic. This has been used to address world hunger and other hardships exacerbated by the global pandemic. God is Good and Grace is Abundant!

Bishop Gafkjen shared that Covid-19 Response Funds have also supported the expansion of digital ministries, as well as providing assistance with food and housing. This generosity has multiplied and spread to so many. In the future, we need to work to raise up and support faithful, wise and courageous leaders for the emerging church and wider world. The Bishop shared a video emphasizing the need for visionary leaders. Over \$2.8 million in scholarship support has been provided to ELCA seminary students through the Fund for Leaders.

Bishop Gafkjen noted that the Southern Ohio Synod has two scholarship recipients currently. He emphasized that we need to continue to develop training and formation for lay leaders in congregations, and to continue to support our youth. He shared that the next Youth Gathering will be held in Minneapolis July 24-28, 2022.

The Bishop Gafkjen extended his deep appreciation for the Southern Ohio Synod Team's partnership in ministry with the ELCA, and for Bishop Dillahunt's leadership and friendship. He thanked all members of the Assembly and their congregations for their energetic partnership in ministry.

Bishop Dillahunt then declared a recess for lunch at 12:00 PM.

Bishop Dillahunt reconvened the Assembly at 1:00 P.M. Rev. Grate provided an additional refresher exercise in the Vevox voting application.

Report of the Bishop of the Southern Ohio Synod, Part 2

The Bishop commented on the work of the Congregational Resource Team (CRT), which has continued to serve congregations throughout the pandemic with the leadership of Assistant to the Bishop, Rev. Robert Abrams, along with other Synod team members. The CRT has shared multiple resources with congregations over the past two years (for example, the “Congregation Boot Camp” project). She invited everyone to participate in an upcoming (August 2021) workshop for congregation council development. The Bishop invited Rev. Abrams to speak on mission support. Rev. Abrams discussed his participation in the ELCA Systems Academy, a four-year training program. He discussed how the CRT supports/assists congregations who are “stuck” and need an outside perspective. Rev. Abrams shared a video sharing the experience of Pr. Leslie Fox Lott, Interim Pastor, David Evangelical Lutheran Church, Canal Winchester. Rev. Abrams shared another video featuring Pr. Mike Weaver, St. Luke Lutheran, Gahanna, one of several ministry coaching resources. Pr. Weaver shared how having a ministry coach increased his adaptive capacity, help him to develop trust, and ultimately become the rostered leader he was called to be. Rev. Abrams shared the Synod Mission Statement: Stronger and Better Together, encouraged rostered ministers to reach out for assistance, and shared contact information for the Resource Team.

Bishop Dillahunt expressed her excitement to announce that that the Southern Ohio Synod has a new regional gift planning partner to assist individuals and congregations, Pr. Karl Beirmann, and the Bishop welcomed Pr. Beirmann to speak. Pr. Beirmann stated the goal of the ELCA Foundation is that there be a plan associated with generosity - to give a purpose to giving. Pr. Beirmann shared that he is a graduate of Trinity Seminary, Columbus and interned at Holy Trinity Lutheran. He looks forward to serving with all.

Bishop Dillahunt shared a video on “Adapting Responsibility” featuring Youth and Family Ministry Coach Gary Pecuch, and two youth leaders who shared their experiences in youth ministry during the pandemic. Bishop Dillahunt thanked all of our youth ministry leaders.

The Bishop Dillahunt addressed the systemic racism that exists in our communities. She encouraged everyone to take advantage of opportunities for education offered by the ELCA. The Bishop shared the work that began in early 2021 with ecumenical ministry partners in the Catholic Diocese, Methodist and Episcopal churches to address societal justice issues.

The Bishop shared a video regarding congregational experiences with successful stewardship campaigns (Stewardship for All Seasons) over the past two years. For more information the Bishop encouraged congregations to contact Rev. Katie Kerrigan.

Bishop Dillahunt introduced Pr. Larry Donner to report on what’s next with Thrive!. Pr. Donner indicated that he has served three congregations with very different demographics, but despite differences, all three were energized, unified and blessed. He shared a video featuring Thrive! campaign managers from Trinity Lutheran, Marysville. Pr. Donner

congratulated this congregation for approximately \$51,000.00 in contributions through Thrive!. Pr. Donner shared that all resources necessary for a successful campaign will be provided through Thrive! and it really is a simple process. Pr. Donner challenged congregations to consider a campaign with a goal of adding at least 30 congregation participants during the Assembly by responding via Zoom chat. Following a short video, Pr. Donner expressed thanks to multiple congregations who responded to this challenge.

Bishop Dillahunt discussed the work of the Outside the Box (OTB) team led by Chris Clothier and invited him to speak. Mr. Clothier shared many of the successes in assisting churches with digital technology, financial and worship experience support. Chris shared that the OTB Team was able to secure an ELCA technology grant and began conducting mentoring sessions with congregations both individually and jointly with other congregations. This congregational network has continued. Chris shared two videos featuring positive congregational experiences with these mentoring programs. Chris expressed his appreciation for all the members of the OTB Team.

Bishop Dillahunt recessed for a break at 1:59 P.M.

Bishop Dillahunt reconvened at: 2:04 P.M.

Bishop Dillahunt welcomed keynote speaker Rev. Mike Ward.

Rev. Mike Ward, Part 2 – Abundance

Continuing on the theme of generosity, Rev. Ward provided illustrations of generous giving during the Covid-19 pandemic. He emphasized the importance of sharing these stories to enable individuals to make decisions about giving. Giving is not a financial transaction – it is an opportunity to make a difference in the world. Rev. Ward shared some of his favorite Biblical and theological bases for giving, including Matthew 6:25-29, which illuminates that we need to let go of our fear and trust God in giving. Rev. Ward defined Abundance as recognizing that God provides us everything, and that is enough – and it is enough to share. Rev. Ward discussed two kinds of stories that can be shared: “outcome stories” and “generosity stories”, and how telling these stories models and cultivates generosity and best practices in stewardship. Rev. Ward encouraged building endowment funds through estate plan giving, and cited Pr. Karl Beirman, ELCA Foundation, as an excellent resource. In closing, Rev. Ward reminded participants about upcoming programs including Building a Culture of Generosity, Council Leadership, and Stewardship for All Seasons.

Bishop Dillahunt expressed appreciation for Rev. Ward’s remarks and time.

Bishop Dillahunt then thanked the Compensation Guidelines Committee, chaired by Rev. Peter Kruse, for its work in preparing the 2022-2023 Guidelines.

Bishop Dillahunt asked whether there was unanimous consent to adopt the 2022-2023 Compensation Guidelines for Rostered Ministers and Pulpit Supply Rates as approved by Synod Council on April 24, 2021.

SA.21.06.07 **To adopt the 2022-2023 Compensation Guidelines for Rostered Ministers and Pulpit Supply Rates, as approved by the Synod Council on April 24, 2021.**

APPROVED BY UNANIMOUS CONSENT

The Bishop asked that Chris Clothier, Chair of the Audit Committee, present information related to the Auditor’s Report (January 31, 2021 and 2020). Mr. Clothier noted that the Report reflects the third year that the Southern Ohio Synod has received an “unqualified” report, meaning all financial statements are accurate. The auditors also provided an opinion that the Synod’s controls are compliant with best practices. Mr. Clothier noted that since the Audit Report was received, the “PPL” program loan has been forgiven.

Bishop Dillahunt requested whether there was unanimous consent to accept the Auditor’s Report (January 31, 2021 and 2020), as accepted by the Synod Council on April 24, 2021.

SA.21.06.08 **To accept the Auditor’s Report (January 31, 2021 and 2020), as accepted by the Synod Council on April 24, 2021.**

APPROVED BY UNANIMOUS CONSENT

Bishop Dillahunt then called upon Ms. Becky Witt, Chair of the Synod Council Finance Team, to provide information concerning the Mission & Ministry Plans. Ms. Witt acknowledged Finance Team members Rev. Jonathan Bull, Rev. Katie Kerrigan, Ms. Joy Hacker, Mr. Christopher Clothier, Mr. Josh Brodbeck, along with Bishop Dillahunt and Treasurer Kevin Pyle. Ms. Witt shared a power point presentation with an overview of Directional Changes. Because the Synod will not be holding a 2022 Assembly, it’s necessary to vote upon two (2) two-year plans at this time.

The proposed 2022-2023 Mission and Ministry Plan is based upon a budget of \$1,845,600, which is an increase of 3% over the 2021-2022 Mission and Ministry Plan. Of this \$919,017 or approximately half of the funds are allocated toward mission and ministry. The proposed 2023-2024 Mission and Ministry Plan is based upon a budget of \$1,885,600, of which \$940,001 is allocated toward mission and ministry, and represents a 3% increase over the 2022-2023 Mission and Ministry Plan.

The Bishop noted both Plans are built upon offerings from congregations, and that the Southern Ohio Synod provides approximately 40% of the total to ELCA Churchwide mission support.

A member of the Assembly asked what the difference is between “Leadership” and “Management” costs. Ms. Witt explained that Leadership costs include items such as candidacy, Synod Council and Assembly costs, while Management costs are operational, (including for example real estate, utilities, and technology costs).

Bishop Dillahunt requested whether there was unanimous consent to adopt the Mission & Ministry Plan for 2022-2023 and 2023-2024, as approved by Synod Council on April 24, 2021.

SA.21.06.09 To adopt the Mission & Ministry Plans for 2022-2023 and 2023-2024, as approved by the Synod Council on April 24, 2021.

APPROVED BY UNANIMOUS CONSENT

Report of the Bishop of the Southern Ohio Synod, Part 3

The Bishop Dillahunt shared a Vibrant Church Conference Team video presentation. The Team has been working since 2019 on the first annual conference for equipping congregational lay leaders. With the pandemic, the Team quickly pivoted to an online version including a monthly online workshop featuring multiple topics. The SOS website has archived these resources from 2020-2021 and includes links to register for upcoming workshops this summer, for example, “Plant a Community Garden” (August 2021).

The Bishop asked Rev. Katie Kerrigan to share information and a video presentation on the “Cultivate (emerging Lutheran communities)” initiative. Establishing new worshipping communities is one of five of the Thrive! goals. In the past year, we have engaged in a listening campaign for strategic development. The video shared the story of two very different worshipping communities: Gathering Cincinnati, a gathering place for young adults to encourage their faith development; and Tikkun Farm, a restorative and reparative ministry serving individuals in interaction with the environment. Rev. Kerrigan expressed her appreciation for both of these new ministries, and Bishop Dillahunt thanked Rev. Kerrigan for the work of the Cultivate initiative.

Bishop Dillahunt next called on Dr. Rev. Lynn Nakamura, Director of Candidacy and Leadership Development, to discuss the Leadership Academy. Dr. Rev. Nakamura shared that many congregations are without a rostered ministers and the training of Lay Worship Leaders and Synod Authorized Ministers serves a critical function. Rev. Nakamura shared a video presentation featuring Dr. Corey Driver, Director of the Southern Ohio Synod Leadership Academy, who presented information on the progress of the Academy. The Bishop encouraged all who are called to be rostered ministers, or to participate in another capacity such as serving as lay worship leaders or Synod Authorized Ministers, to contact the Synod.

The Bishop invited everyone to explore the Southern Ohio Synod’s new website. The website is re-designed to be extremely user-friendly and to serve as a comprehensive

resource. The Bishop asked Mr. Josh Brodbeck to speak about the website. Mr. Brodbeck noted that an email will be sent to the entire SOS when the new website is up and running. As discussed in the Bishop's written report, the SOS is developing a resource within the website called "The Sandbox". The intention is to gather resources in one location for the benefit of Southern Ohio Synod churches and their members. The site will be for all ages and will include a virtual smorgasbord of faith-related topics and materials including but not limited to resources for worship, devotionals, a Bible study series, discipleship, education, digital church, technology, marketing, community engagements, stewardship, curriculum/resources for children's, youth and/or family ministries and confirmation materials. There is no cost to access the Sandbox! The Bishop encouraged all to be creative and utilize the Sandbox as a resource for congregational ministries.

The Bishop called upon Vice President Ellis to announce the Southern Ohio Synod's version of the "The Oscars": best of category awards for good work over the past two years. Ms. Ellis announced the following awards:

- For Best Cinematography: St. Luke, Marietta
- For Best Worship Video Library: Pastor Joe Wolfe and his site, visual-word.com
- For Best Digital Bible Study Series: The Ten Commandments, designed and presented by Pastor Peter Rudowski
- For Best Online Confirmation Program: St. Paul, Westerville, led by Pastor Rebecca Grate
- For Best Resource-Sharing Forum for Socially-Distant Ministry: The Ministry Ideas During Social Isolation Facebook Group, established by Pastor Michelle Terry of Bethlehem, Middletown
- For Best Collaborative Online Worship Service: We have a tie between DULA (the Dayton Urban Lutheran Allies) and Lutheran Saints in Ministry, Fairborn
- For Best Collaborative Online Worship Series: The Cincinnati Conference's Lenten Series
- For Best Collaborative Devotional: LLT Lancaster Lutheran Together's Holy Week Devotions
- For Best Children's Online Worship Offering: Lutheran Church of the Resurrection, Cincinnati
- For Best Collaborative Worship Resources: The Worship Companion, edited by Pastor Dan Hille, Faith, Whitehall
- For Best Sermon Series: Pr. Al Debelak, who provided online sermons for congregations without pastors.
- For Best Synod-wide Digital Mentoring Program: The volunteers of our Out of the Box Task Force, who provided mentoring digital ministry to 28 congregations and \$7750 in small grants to those who applied.

And finally, for Best Supporting Actors for those congregations who provided support to other congregations in expanding their digital ministries. We asked for your nominations, and—in our opinion—each one is a winner:

- St. Jacob, Anna for assistance provided to assistance to Emmanuel, Germantown
- Lord of Life, West Chester for assistance provided to Vida Eterna Iglesia Luterana
- Epiphany, Centerville for assistance provided to Trinity Episcopal Church in Troy
- Advent, Columbus for assistance provided to All Saints, Worthington

Following her report, the Bishop installed the new Synod Council and Team members and express appreciation for returning and departing Council members. The Bishop offered special thanks to departing member Pr. Ralph Wolfe, who has served on Synod Council and the Executive Committee for eight years.

Bishop Suzanne D. Dillahunt then conducted the closing worship service, including a reading from Romans 12:6-8, and the 2021 Synod Assembly was adjourned at 3:47 PM on June 5, 2021.

Respectfully submitted,



Holly R. Fischer
Southern Ohio Synod Council Secretary

Report of the Vice President

Report of the Vice President 2023

Brothers & sisters in Christ, we would like to thank you for allowing us to serve in Christ's mission for our church. You are all members of multiple communities –

- The community of your family;
- The community of your congregation;
- The community of your Synod, all 181 established and 5 developing Congregations, plus other Holy Innovation ministries with 54,923 members, 373 Rostered Ministers;
- The community of the Evangelical Lutheran Church in America, all 65 Synods, 8,724 congregations, more than 3 million members and 16,000 rostered leaders; and,
- The community of the Lutheran World Federation with 149 member churches.

We all work together toward two common goals, living our lives in fellowship and bringing the good news of Jesus Christ to all. We live by example, following the teachings of Jesus and helping those in need to make the world a better place. As council members, we would like to thank all of you for your dedication and service to the Lord's work.

2022 was a year of renewal. The Southern Ohio Synod successfully hosted the ELCA Churchwide Assembly in Columbus, Ohio. Thirty-five years earlier, the ELCA Constituting Convention was held in Columbus as the inaugural churchwide assembly. Council supported the Thrive campaign and are encouraged by the synod plan to utilize the additional mission support. The synod staff and financial team proved to be excellent stewards of your giving closely monitoring the financial position of the synod in these trying times. The synod continues to plan for the future with the full support of the council. We look forward to what the future has in store for us and through the grace of God, we use our time and talent for the kingdom.

Your Synod council continues to perform our regular duties as the interim legislative authority of the Synod. The business of the Synod council continues through hybrid meetings. Those that can, attend in person while all others participate via Zoom. We look forward to this in-person Synod Assembly and pray for good health of all attendees. We thank God for the Synod staff that continues to support and guide our congregations.

We appreciate the support of your congregation, the Southern Ohio Synod and the Evangelical Lutheran Church in America. We thank God every day for his many blessings and welcome you to join us as we strive to be ***“stronger and better together, joining Jesus in the restoration of the world”***.

2022 - 2023 Southern Ohio Synod Council

Pr. Matthew Byrd
Pr. Mark Combs
Rick Davila
Dave Drumm
Marjorie Ellis
Holly Fischer
Jeni Gray
Roy Hart
Matthew Hazzard
Robin Kaelin
Pr. Steve Kim
Pr. Laura Leach-Shreffler
Immanuel Lyatuu
Abbie McCandlish
David Miser
Kevin Pyle
Michelle Riesbeck
Ethan Roberts
Laura Schmidt
Steven Schnittke
Cindy Schrader
Pr. Cheryl Siegenthaler
Kathie Skamfer
Marcia Ward
Doug Ware
Pr. Kenneth Witt

Ministry Reports

**Southern Ohio Synod
Hunger Task Force Report
2023**

The Southern Ohio Synod Hunger Task Force has devoted much of its time over the couple years to supporting the ELCA World Hunger Domestic Grant Program on this mission territory. Under this program, the Task Force is charged with meeting with each applicant ministry in order to more thoughtfully serve as the first stage of the grant review process. The Task Force strives to remain in continuing relationship with each applicant ministry throughout the grant process.

We are delighted to announce that one of our Southern Ohio ministries, First English Lutheran Church, Columbus, received Domestic Hunger Grants for 2021-22 cycle. Two other ministries received continuing funds, Lutheran Church of Resurrection, Cincinnati, Ohio and Zion Lutheran Church, Hamilton, Ohio. We also evaluated 2022-23 cycle of grants. Currently the recipients do not appear to have been made public. We are delighted for all of these ministries. Currently, the ELCA World Hunger site has published the cycle of the next Domestic Hunger Grants.

ELCA World Hunger has a program called big dream grants. These grants require an invitation to apply. Last year in 2022, Tikkun Farm in Cincinnati received an invitation to apply for a big dream grant and received it. When you have a chance, please feel free to congratulate Tikkun Farm. We want to thank them for this recognition as a leader in the ELCA World Hunger Community.

In recent years, Daily Bread Hunger Grants were offered. The Task Force highly recommends that congregations watch for and take advantage of this new program in the future. Daily Bread Hunger Grants are open only to Lutheran congregations, and, by learning how to leverage the power of social media, congregations can raise much more than the \$500 they need to raise to earn the full matching grant. In the process, they also add an important skill to their fund-raising tool kit. This program was offered again last year. Keep an eye out for the time table of future offerings.

The current Hunger Task Force Chair is Pastor Joel Richter of Faith Lutheran Church in Wilmington. He has been in the Synod since August 2020 and working with the Hunger Task Force in July 2021 becoming the chair later on that year. He was the Hunger Task Force Chair in the WV/WMD Synod before coming to Southern Ohio Synod.

If you are passionate about hunger ministries, the Task Force invites you to join us! Simply reach out to Pastor Joel Richter, our Hunger Taskforce Chair, to be added to the Task Force mailing list, and join us at any meeting.

The Southern Ohio Synod Hunger Task Force

Deacon Nick Bates	Pastor Glen Bengson
Brad Draper	Dave Drumm
Adele Hanson	Michelle Riesbeck
Pastor Joel Richter, Chair	
Pastor Katie Kerrigan, Synod Staff Liaison	

**Synod Assembly Report
June 2023**

Lutheran Men in Mission Annual Report

Our Vision and Mission Statement: By God's grace, to intentionally disciple men by personally modeling the character of Jesus by living and leading a lifestyle intended to help transform them from having an inward focus to a culture of naturally loving and serving our neighbors.

Lutheran Men in Mission of the Southern Ohio Synod is a movement of three staff volunteers. I am pleased to share with you a sampling of what this movement has accomplished in the past year. This year has been a year of strength, growth, and innovations. We encourage every man to stop and pray at noon on every Wednesday.

In Columbus, we celebrated our tenth anniversary at a recent men's gathering at a Capital University Men's Basketball game and Zoom discussions on "How to tell the difference between cheap grace and regular grace," and "How to tell the difference between justice and charity."

In Grant Colorado we gathered at Camp Santa Maria for a **ONE YEAR TO LIVE** retreat.

On Saturday, April 2, we scheduled an online **BOLD GATHERING**, a day for men to come together to learn, to network, and be equipped to **BOLDLY** live out their faith! A panel of six men discussing stories from their heart.

Lutheran Men in Mission continues to grow services that meet individuals where they are and provide what they need to grow as Christian men. **PROJECT TWELVE** is a service that created a series of six sessions on significant work relationships.

The Lutheran Men in Mission also provides their edition of the Serendipity Bible for personal and small group study.

I hope you enjoy learning more about what the LMM movement is accomplishing in the lives of men.

Your Brother in Christs,

David Drumm, President Men in Mission, Southern Ohio Synod

Daviddrumm80@gmail.com

Report of the Southern Ohio Women of the ELCA

A convention of the Women of the ELCA was held in St. Paul Lutheran Church, Lancaster, September 17th, 2022. Pastor Quay led us in our opening devotions, and we heard inspiring word that God speaks to us through chaos. There is hope through his promise. God grants us hope. There is still work to be done even as traditions change. There are plans for peace, hope, and the future. In her president's report, Susan Wycoff compared us to the Marines. Their motto Semper Fi means always faithful. That is what we as Women of the ELCA aspire to. To share God's Love in the chaos of our world, even as we find our way after the Pandemic. At this convention a new board was elected. The new board consists of:

Co-Leaders Joan Slocum and Robin Kaelin

Admin Asst. Marcile Griffin

Treasurer Cindi Eidson

Representatives of conferences

Sally Long Wood – Central

Lori Abraham – Muskingum

Natalie Morton – Cincinnati

Cindy Weikart – Northwest

Marcia Calhoun – Dayton

Virginia Nickel – Scioto

Contact information can be found on the synod website, or you will find my contact information below, and I can get you what you need if desired

We have received a \$1000.00 grant from the National WELCA to use for our women. At our gatherings we have been finding out how the women on the ground working best want us to use it.

We are happy to share that one of our ladies in Southern Ohio has served as the Secretary on the National WELCA Board since 2018, Freddie Jordan. In September 2023 we have delegates going to the National WELCA Convention in Arizona. Please pray for them as they go and represent Southern Ohio. They are Cynthia Douglas, Patti Eaton, Kathy Delong, Su Bowling, Cindy Weikart, Robin Kaelin, and Freddie Jordan.

For more information, please feel free to contact me. As Marines on the ground floor, we are ready to share the Good News!

Semper fi, Robin Kaelin

rbk013@gmail.com or 513-284-5176



“And Jesus came and said to them, ‘All authority in heaven and on earth has been given to me. Go therefore and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything that I have commanded you. And remember, I am with you always, to the end of the age’”
(Matthew 28:18-20).

Dear siblings in Christ,

We know the gospel changes lives and that God’s power and grace are real and at work today. Together we are called to bear God’s creative and redeeming word to all the world. What if we could make God known to more people? To the child who’s never heard of Jesus? To young adults who are trying to make sense of the world? To older adults who often feel lonely and isolated?

Our purpose – “to activate each of us so that more people know the way of Jesus and discover community, justice and love” – is an expression of our calling and our longing for others to know the love of God in Christ Jesus. We live out our purpose through worship and service, in our congregations and communities, through our individual vocations and our collective work as church together.

Many of you have wondered why we set a goal to reach one million new, young and diverse people. We believe that each of us is made in the image of God, redeemed by Jesus on the cross, and filled with the Holy Spirit. Our focus on young and diverse people is not exclusive but an acknowledgment that younger and more diverse people are disproportionately missing from our pews and gatherings. We are challenging one another to reach out across differences of all sorts to meet our neighbors.

Setting a goal to engage with one million is a way for us to know whether the work we are doing is, in fact, reaching new people. It encourages us to work together to be a church that cares about the world around us and is effective and faithful in responding to God’s call.

Join us on this future-focused journey to widen our welcome and break down the barriers that keep people from engaging with the church. Together, we can help people experience the difference God’s grace and love in Christ make for all people and creation.

In Christ,



The Rev. Elizabeth A. Eaton
Presiding Bishop
Evangelical Lutheran Church in America

Helping Members Refill Their Cup with Responsive Benefits

In 2022, Portico invited plan members to use their full range of benefits to care for themselves following the challenges and stress of the last few pandemic years. We continually seek cost-effective and nimble ways to support ELCA leaders, congregations, and organizations with high-quality, innovative, and stable benefits that promote holistic well-being.

- ELCA-Primary health benefits provided both in-person and virtual access to health care and wellness resources.
- Portico's Financial Planners and LSS of Minnesota helped ELCA Retirement Plan members navigate the weight of rising interest rates and market downturns through no- or low-cost financial planning, coaching services, and financial education.

In recent years, we've added several eligible ELCA- and full-communion-partner organizations to the Portico community. Growing the number of members we serve helps us manage costs and offer innovative benefits not typically available to smaller groups, affirming the importance of church together.



The Rev. Jeff Thiemann
President & CEO

Meeting the Need in 2022

232

Podcast Plays

Of the "Creative Approaches to Innovative Ministry" episode of Being Here last year.

16,002

Total Pounds Lost

Through the Omada prevention program since it launched in 2018, with 2,643 pounds lost in 2022.

591

Retired

With Portico's bundled benefits program — Congratulations to these faithful servants!

1,132

Webinar Views

Of the annual Retirement Readiness Series (live and on-demand).

3,080

Medical Visits via Text Based Care

Through 98point6[®], our virtual primary health care service.

9.75%

Increase in Net Membership

Over the past 5 years.

3,952

Health & Fitness Classes Completed

On Portico's online Burnalong platform.

Over \$2M

Debt Paid Off

By plan members working with LSS of Minnesota financial counseling since the partnership began.

86%

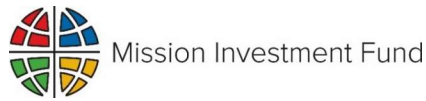
Very Satisfied

With our Customer Care Center, certified for excellence since 2015.

10 Things to Know about 1517 Media Spring 2023

1. The *All Creation Sings* family of resources continues to expand, including the *Assembly Song Companion to All Creation Sings*, the *Ensemble Setting of Holy Communion (Setting 12)*, and the soon-to-be-released braille edition. We continue to add online resources that can help you use this liturgy and song supplement to *Evangelical Lutheran Worship* to enliven your congregation's worship. augsburgfortress.org/allcreationsings
2. Kids will find new ways to explore and learn about Lutheran worship with the newly updated *Kids Celebrate* series, featuring topics like Worship, Creation, the Trinity, and Hymns and Songs. *A Time to Say Goodbye: A Booklet for Kids about Funerals* helps kids understand what happens during a Lutheran funeral. augsburgfortress.org/for-kids
3. This summer we invite kids to learn what it means to become members in God's world with *Operation Restoration*, a new Vacation Bible School based on Daniel Erlander's timeless works. This flexible VBS complements other Erlander resources: *A Place for You* (Holy Communion), *Come to the Water* (Holy Baptism), *Baptized, We Live* (introduction to Lutheranism), and *Manna and Mercy* (the biblical narrative). augsburgfortress.org/operationrestoration
4. Fortress Press continues its legacy of publishing compelling theological, biblical, and ethical books for the church and the world in which it lives. Recent and upcoming releases include *The Everyday Advocate: Living Out Your Calling to Social Justice* by Deacon Ross Murray, *Blessing and Beseeking: Seventy Prayers Inspired by the Scriptures* by Gail Ramshaw, and *So That All May Flourish: The Aims of Lutheran Higher Education* by a veritable "who's who" of Lutheran higher education, a must read for everyone concerned about the work being done on Lutheran campuses. fortresspress.com
5. Our Broadleaf Books imprint explores the expanse of human experience—seeking to deepen faith and understanding and bring wholeness to readers and society. Recent releases include *Ordinary Blessings for Parents: Prayers, Poems and Meditations for Family Life* by Rev. Meta Herrick Carlson, *Red State Christians: A Journey into White Christian Nationalism and the Wreckage It Leaves Behind* by Rev. Angela Denker, and *What Makes You Come Alive: A Spiritual Walk with Howard Thurman* by Dr. Lerita Coleman Brown. broadleafbooks.com
6. For a low annual fee, Sparkhouse provides access through *Sparkhouse Digital* to a wide range of regularly refreshed resources for early childhood, children, and youth. Subscribers can access new digital activity kits that help congregations provide resources for use in the home or as a supplement to in-person faith formation activities. sparkhousedigital.com
7. Congregations looking to bridge connections with families during the summer will find, *Families Celebrate Summer* an excellent resource. This colorful deck of 56 cards is full of faith-based activities, rituals, reflections, and other ideas for families to try at home and on the go. augsburgfortress.org/familiescelebrate
8. This spring Sparkhouse released *Remind Me Again: Poems and Practices for Remembering Who We Are*, a collection of 41 poems by Joe Davis that will inspire, challenge, and affirm readers from all stages of life. This fall, a facilitator guide by Rev. Jia Starr Brown will help youth and adults engage with the poetry and encourage meaningful discussions and connections to your own community. augsburgfortress.org/remind-me-again
9. Beaming Books continues its mission to publish high-quality children's books that help kids thrive in every part of who they are—emotionally, socially, and spiritually. Recent and upcoming releases include *I Am Not Afraid: Psalm 23 for Bedtime*, *Wherever You Are*, and *Pause, Breathe, Be: A Kid's 30-Day Guide to Peace and Presence*. beamingbooks.com
10. Frolic Preschool, Frolic Nursery, and Frolic Family introduce little ones to faith concepts in age-appropriate ways. The award-winning Frolic Storybooks are now available in affordable paperback bundles that make great gifts for kids in your communities. wearesparkhouse.org/frolic

Want to learn more? Follow us on social media. Sign up for our free eNewsletters at augsburgfortress.org | wearesparkhouse.org | fortresspress.com | beamingbooks.com | broadleafbooks.com



The Mission Investment Fund: Your financial partner

The Mission Investment Fund, a financial services ministry of the ELCA, provides a strong, stable, faith-based way for individuals, congregations and ministries to achieve their financial goals. MIF offers a range of investments for individuals, congregations and ministries. We put those investments to work to fund building and renovation loans for congregations and partner ministries, including outdoor camps, senior housing and social service agencies.



The result? Impact investments, with a transformative impact on our communities: Expanded worship spaces ... new space for education and youth ministry ... much-needed day care centers for working families ... industrial-grade kitchens and fellowship halls for community meals.

Why is MIF the right choice?

- **MIF has demonstrated expertise** in church and ministry financing. With longstanding experience in congregation and ministry building projects, we're unique among lending institutions.
- **We consistently offer competitive rates and terms.**
- **We offer a full suite of financial services.** MIF offers congregations, ministries and individuals a host of investment options. We work in deep partnership with the ELCA Federal Credit Union to offer a wide range of financial products and services.
- **The faithful stewardship of Lutheran congregations and their members funds our loans.** The money invested in MIF finances hundreds of capital projects across the church.

MIF has a longstanding tradition of strength and stability. At year-end 2022, MIF had 812 loans outstanding, totaling \$582.7 million. Investment obligations totaled \$559.4 million. With total assets of \$776.3 million and net assets of \$202.9 million at year-end 2022, MIF maintains a capital ratio of 26.14 percent—positioning MIF in the top tier of well-capitalized church extension funds.

Our steadfast support continues for the members, congregations and ministries of the ELCA and the many ways you minister to a world in need. We are honored to walk alongside you as a trusted partner.

MIF at work in the Southern Ohio Synod (as of December 31, 2022):

- 12 Mission Investment Fund loans, with a balance of \$9,866,056
- \$6,987,857 in Mission Investment Fund investment obligations

For more information about MIF capabilities, please visit our website, mif.elca.org or contact your Regional Manager the Rev. Kent Peterson: 276-698-7970 kent.peterson@elca.org

Mission Investment Fund | 8765 West Higgins Road | Chicago, Illinois 60631 | Tel: 877-886-3522 | Web: mif.elca.org

Forms

Southern Ohio Synod

Evangelical Lutheran Church in America

I. Please provide nominee information below.

Name: _____

Preferred Phone: _____

Email Address: _____

Congregation Name & City: _____

What Conference is your congregation a part of? _____

(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 Churchwide Assembly

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?

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

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

Southern Ohio Synod
Evangelical Lutheran Church in America

Please provide the following information

- I. Name _____
- II. Motion