

**Presbytery of Whitewater Valley**  
**Stated Assembly Meeting Docket**  
**Saturday, August 5, 2023**

(requests for new business to be added to the docket need to be forwarded to Terry Epling, Stated Clerk, in the chat feature of Zoom prior to 10:30 a.m.)

**BUSINESS MEETING**

- **Convene and Call to Order** Moderator Muriel Treadwell
- **Opening Prayer** Moderator Muriel Treadwell
- **Approval of Docket** Moderator Muriel Treadwell
- **Welcome** Executive Presbyter Alan Thames
- **Seating of Corresponding Members** Executive Presbyter Alan Thames
- **Announcements**
- **Consent Agenda**

**ACTION: Approval of Presbytery Assembly Minutes of May 3, 2023**

- **Transitions within the Presbytery** Gretchen Schneider, COM Moderator

**Beginnings:**

- Taekjin (David) Kim, Lake Fellow Resident Second Presbyterian, Indianapolis
- Rev. Wally Wilson, Stated Supply and Transitional Pastor, Christ Presbyterian, McCordsville

**Conclusions:**

- Rev. John Gable, for Honorable Retirement from Tabernacle Presbyterian Church, Indianapolis (effective August 6, 2023)

**Professional:**

2007- present	Senior Pastor, Tabernacle Presbyterian Church, Indianapolis
1994 – 2007	Senior Pastor, Crossroads Presbyterian Church, Mequon, WI
1998 – 1994	Senior Pastor, First Presbyterian Church, Waterloo, IA
1982 – 1988	Associate Pastor, First Presbyterian Church, Mansfield, OH

**Education:**

Hanover College	B.A. (Theology/English), 1978
Princeton Theological Seminary	M.Div., 1982
Ordained by Elijah Parish Lovejoy Presbytery (St. Louis, MO), 1982	

Service to the Larger Church:

Credo (PCUSA) Conference Leader	2015 - Present
Hanover College Board of Trustees	2012 – 2020
Youth Conference Ministries, Board of Directors	2006 – 2013
Coordinating Council of Whitewater Valley	2010 – 2012
Company of New Pastors (PCUSA) Mentor	2010 - 2014
Carroll University (Waukesha, WI) Board of Trustees	2006 – 2009
Presbyterians for Renewal, Board of Directors	1994 – 1998
Honors: Guest Chaplain, U.S. House of Representatives	September 2004

- Rev. Vern Farnum, Validated Ministry as Hospital Chaplain (effective October 1, 2023)

Professional:

2010-2012 and 2015 – 2023	Indiana University Health Academic Health Care Center, Indianapolis, IN; Director and Manager, 2010-2012 & 2015-2023
2012– 2015	Westminster Village North, Indianapolis, IN; Chaplain
2004– 2009	Faith Presbyterian Church, Indianapolis, IN; Pastor for Congregational Care and Development
2001 – 2004	Winchester Medical Center, Winchester, VA; Chaplain for Critical Care and Oncology
1994– 2001	Mt. Zion Presbyterian Church, Mt. Zion, IL; Head of Staff
1993– 1994	First Presbyterian Church, Peoria, IL; Care Ministry Chaplain & Associate Pastor
1990– 1993	Tolono Presbyterian Church, Tolono, IL; Pastor
1985– 1990	Burnham City Hospital, Champaign, IL, Director of Pastoral Care
1981—1984	Baptist Medical Center DeKalb, Ft. Payne, AL; Director of Pastoral Care

Education:

D. Min., McCormick Theological Seminary, Chicago, IL, 2007

Certified Mental Health Professional, Critical Incident Stress Management, 1986

Board Certified Chaplain, Association of Professional Chaplains, 1983

Clinical Pastoral Education Residency, Baptist Medical Centers, Birmingham, AL, 1981

M.Div., Southern Seminary, Louisville, KY, 1980

B.A. in Religion and Philosophy, Samford University, Birmingham, AL, 1977

Ordination: August 13, 1979 at Brookwood Baptist Church, Birmingham, AL; transferred to the PCUSA in August 1990 by the Presbytery of Southeastern Illinois

Service to the Larger Church



- Rev. Garrett Schindler (co-pastor of First Presbyterian, Greensburg and First Presbyterian, Rushville) – liturgist
- Rev. Marena Vittorio Schindler (co-pastor of First Presbyterian, Rushville and First Presbyterian, Greensburg) – liturgist
- Rev. Max Muska (associate pastor of First Presbyterian, Shelbyville) – music and officiant at Lord’s Table
- Rev. LydiaGrace Espiritu-Gray (pastor of First Presbyterian, Richmond) – preacher

## Opening Music

Call to Worship (please join the worship leaders in saying “Especially now...”)

**Unison: Especially now...**

Leader: Thinking about all the changes we have been through in the church...in the world.

**Unison: Especially now...**

Leader: Knowing how much we will miss Alan...his compassion, creativity, integrity, sensitivity; his down-to-earthiness and ability to laugh when we need to laugh.

**Unison: Especially now...**

Leader: Feeling overwhelmed...exhausted...baffled...trying to balance it all.

**Unison: Especially now...**

Leader: With our energy, imagination, compassion and love

**Unison: Especially now...**

Leader: With ALL of this in mind: we must remember that we ARE the Church. Every one of us!

Leader: It’s not a “Presbytery” who does stuff to us...It’s not big churches versus little churches...It’s not city versus country or wealthy versus stretched...Pastors versus lay people. Or any of the either/or; black or white; binary scenarios you can dream up. Every single one of us is called to lead the church by using our minds, our hearts, our creativity, our hands and feet—just as Jesus taught.

**Unison: Because WE are a Matthew 25 people.**

Leader: So turn to your neighbor and say

**Unison: You matter!**

Leader: Turn to another neighbor and say

**Unison: You matter!**

Leader: Now repeat after us:

**Unison: I matter!**

Leader: Transitions are difficult. Being the Church in this age is challenging. Claiming our leadership is daunting.

Leader: But Whitewater Valley, TOGETHER, we can do this!

Leader: For God needs every one of us to live into our call!

Leader: So to worship we turn...to praise God, to find our path...

**Unison: Especially now!**

**Opening Hymn 182**

**“I Heard the Voice of Jesus Say”**

I heard the voice of Jesus say, “Come unto me and rest;  
Lay down, O weary one, lay down your head upon my breast.”  
I came to Jesus as I was, so weary, worn, and sad;  
I found in him a resting place, and he has made me glad.

I heard the voice of Jesus say, “Behold, I freely give  
The living water, thirsty one; stoop down and drink and live.”  
I came to Jesus, and I drank of that life-giving stream;  
My thirst was quenched, my soul revived, and now I live in him.

I heard the voice of Jesus say, “I am this dark world’s light;  
Look unto me, your morn shall rise, and all your day be bright.”  
I looked to Jesus, and I found in my star, my sun;  
And in that light of life I’ll walk till my traveling days are done.

**Prayer for Wholeness**

Leader: God, when we resist accepting your grace into our lives,

**Unison: Have mercy on us.**

Leader: When we resist using our voices, our creative minds, taking compassionate actions, because we wonder if we are good enough or have anything of value to contribute,

**Unison: Have mercy on us.**

Leader: When we are overly self-confident and thus silence another or minimize our ability to make room for your guiding.

**Unison: Have mercy on us.**

Leader: When we devalue life, not recognizing your presence in all of creation,

**Unison: Have mercy on us.**

Leader: You have filled the world with beauty. Together, we have all the gifts necessary to create true transformation. So many things can crush that beauty, God. So break through the noise. Propel us into a pause, so we can breathe deeply...bring greater clarity to our minds, and then make life-giving decisions with courage.

## Moment of Personal Prayer

Musical Interlude           “Rain Down Your Love”

## Words of Assurance

Leader:           In Christ, God makes all things new. Therefore, God’s mercies are offered freely every moment of every day. May we be filled with Jesus’ courage, knowing that when we aren’t, God’s grace will restore us to start fresh again.

Unison:           **Thanks be to God!**

## Prayer of Illumination

Old Testament Reading           Psalm 145

New Testament Reading           Matthew 23:31-40

Sermon                               Keep It Simple!

Special Music                       Plowshare Prayer

## Sacrament of the Lord’s Supper

### **Invitation to the Table**

Jesus said: I am the bread of life. Those who come to me will never be hungry, and those who believe in me will never be thirsty. No one who comes to me will I drive away. John 6:35, 37

### **Prayer of Thanksgiving & The Lord’s Prayer**

Leader:           The Lord be with you.

People:           And also with you.

Leader:           Lift up your hearts.

People:           We lift them to the Lord.

Leader:           Let us give thanks to the Lord our God.

People:           It is right to give God thanks and praise.

Leader:           Gracious God, we praise your holy name, giving thanks to you with our lips and our lives. For the power and mystery of your Word by which you created us and called us to yourself, we give you thanks. For the power and mystery of your Word by which you took flesh and lived among us through your Son, Jesus Christ, we give you thanks. For the power and mystery of your Word by which you choose common people, forming the church to be the body of Christ in the world, we give you thanks. Therefore, with all your faithful people from every time and place we join with the whole creation to lift our hearts in joyful praise.

People:           Holy, Holy, Holy Lord, God of power and might, heaven and earth are full of your glory. Hosanna in the highest. Blessed is he who comes in the name of the Lord. Hosanna in the highest.

Leader:           Faithful God, we offer you our praise and thanks as we return to you these holy gifts of bread and wine. Remembering our Lord's command to take and eat we ponder the mystery

of his promise that in this meal we are joined to him and to one another as a holy people uniting heaven and earth. We offer you our praise and thanks for Jesus Christ, who took flesh and lived among us, was baptized for our sins, taught us your way of truth, loved us in our lovelessness and died that we may have life. And now O God, we celebrate with great joy the resurrection of our Lord, his presence with us in this feast, and his promise of a new creation, as we affirm the mystery of faith:

People: Christ has died. Christ is risen. Christ will come again.

Leader: God of grace and power, you invite us to share in mysteries that are beyond our understanding; in simple trust we seek the transforming power of your Spirit on this assembly of your people, on these words and actions, on this bread and wine, in order that, by the miracle of your grace, we may be united to Christ and to one another-- one in body, one in spirit, one in faith. This sacrifice of praise and thanksgiving we offer to you, gracious God, through Jesus Christ our Lord and Savior, who lives in unity with you and the Holy Spirit, One God, to all eternity. Amen. As our Lord taught us, we now pray:

### **The Lord's Prayer**

### **Words of Institution**

### **Sharing in the Sacrament**

### **Unison Prayer after Communion:**

We Thank you, O God, That through Word and Sacrament you have given us your Son, who is the true bread from heaven and food of eternal life. So strengthen us in your service that our daily living may show our thanks, through Jesus Christ our Lord. Amen.

(This Communion Liturgy utilizes elements from the Presbyterian Church in Canada's Book of Common Worship (1991) and the PC(USA)'s Book of Common Worship (2018)

### **Closing Hymn 727**

### **“Will You Let Me Be Your Servant”**

Will you let me be your servant, let me be as Christ to you?

Pray that I may have the grace to let you be my servant too.

We are pilgrims on a journey; we're together on the road.

We are here to help each other walk the mile and bear the load.

I will hold the Christlight for you in the nighttime of your fear.

I will hold my hand out to you, speak the peace you long to hear.

I will weep when you are weeping; when you laugh I'll laugh with you.

I will share your joy and sorrow till we've seen this journey through.

When we sing to God in heaven, we shall find such harmony,  
Born of all we've known together of Christ's love and agony.

**Benediction**

**ADJOURNMENT FOLLOWING BENEDICTION**

**Next Meetings of Whitewater Valley Presbytery**

**Saturday, September 30, 2023--Special Called Meeting--Times to be determined later**

**Wednesday, November 1, 2023**

**Presbytery of Whitewater Valley  
Stated Assembly Meeting, Saturday, May 3, 2023  
MINUTES**

**Convening the Meeting****Call to Order**

Whitewater Valley Presbytery met in-person and by video conference for a stated meeting on Saturday, May 3, 2023. The Moderator, Ruling Elder Muriel Treadwell, called the meeting to order at 10:00 a.m. from the Indiana Interchurch Center, Indianapolis.

**Opening Prayer**

The Moderator opened the meeting with prayer.

**Adoption of the Docket**

The Docket was provided electronically in advance of the meeting. The Moderator called for amendments to the proposed docket. There being no amendments, the docket was approved by consent.

**New Business**

The Moderator instructed presbyters to submit items of new business to the Stated Clerk by 10:30 a.m. for consideration later in the gathering.

**Quorum**

The Stated Clerk, Rev. Terry Epling, confirmed that a quorum was present. The attendance report is included at the end of these minutes.

**Minutes**

The minutes of the February 4, 2023 stated assembly meeting were provided in advance. There were no amendments to the minutes. The minutes were approved by consent.

**Financial and Synod Reports**

Presbyters received electronically the presbytery financial reports and highlights of the March Synod Assembly meeting.

**Transitions Within the Presbytery**

The Rev. Gretchen Schneider, Moderator of the Commission on Ministry, reported on pastoral transitions in the presbytery.

**1. Beginnings**

Rev. Karen Herbst-Kim, Associate Pastor, Northminster Presbyterian, Indianapolis

Rev. Lucia Hutchison, Bridge Pastor, Clayton Presbyterian, Clayton

Rev. Maxwell (Max) Michaels, Resident Pastor, First Presbyterian, Fort Wayne

Rev. Gracie Payne, Associate Pastor/Director of Young Adult Engagement,  
Second Presbyterian, Indianapolis

Rev. Katherine Rieder, Interim Pastor, First Presbyterian, New Castle  
 Rev. Gretchen Schneider, Interim Pastor, First Presbyterian, Shelbyville  
 Rev. Terri Thorn, Designated Associate Pastor, Tabernacle Presbyterian,  
 Indianapolis

## 2. Conclusions

Rev. Gretchen Schneider, Pastor, Christ Presbyterian, Mc Cordsville

## 3. Honorable Retirement

Rev. Lyle Ewing, Pastor, First Presbyterian, Bluffton

### Education:

Buena Vista University, Storm Lake, Iowa (Bachelor of Arts, 1979) Dubuque  
 Theological Seminary, Dubuque, Iowa (Master of Divinity, 1990)

**Ordination:** September 16, 1990

### Positions Served:

Lancaster United Methodist & Beetown United Methodist (2 years – student  
 pastorate); Ebenezer Presbyterian, Renville/First Presbyterian, Delhi, Minnesota  
 - yoked churches (4 years); First Presbyterian Church, Ossian, Indiana (11  
 years); First Presbyterian Church of Grant County, Jonesboro, Indiana (4 years);  
 Auburn Presbyterian Church, Auburn, Indiana (7 years); First Presbyterian  
 Church, Monticello, Indiana (Interim Pastor – 1 ½ year); First Presbyterian  
 Church, Huntington, Indiana (Interim Pastor – 1 ½ year); First Presbyterian  
 Church, Bluffton, Indiana (Designated Pastor – 4 years);

### Service to Denomination or Larger Church

General Assembly Commissioner for the PCUSA  
 Executive Presbyter Search Committee – Wabash Valley Presbytery  
 Stated Clerk Search Committee – Wabash Valley Presbytery  
 Nominating Committee – Wabash Valley Presbytery  
 Committee on Ministry – Minnesota Valley Presbytery  
 Committee on Ministry – Whitewater Valley Presbytery  
 Instructor at Synod School – Hanover College  
 Member of the Culley Fund Board  
 Administrative Commission – Wabash Valley  
 Moderate session at Troy Presbyterian Church – Wabash Valley Presbytery  
 Currently moderating session at United Faith – Whitewater Valley Presbytery

## 3. Ordination Anniversaries

David Moon Park	25 years
Youngsoo An	25 years
Sara Ann Dingman	25 years
Eric Gale	35 years
Taylor Alan Thames	40 years
John Koppitch	45 years
Joan Bradner Malick	45 years
David E. Jackson	50 years
Judith A. Cook	50 years

Gary Lee Kornell	50 years
Robert Hunter	50 years
Henry S. Date	70 years

## **Constitutional Amendments**

### **1. Process**

The Coordinating Council Commission recommended that presbytery approve the following protocol for voting on amendments:

Limit Discussion/Debate to 10 minutes per proposed amendment.

The 10 minutes will include a 2-minute introduction from a previously identified presenter with a rationale, followed by four 2-minute segments of debate alternating pro and con.

The Moderator has discretion to extend debate.

The wording of amendments and the status of denominational voting were presented in docket

The Moderator asked if there was any discussion. Hearing none, the moderator called for an electronic vote. The recommendation was approved.

### **2. Proposed Amendment 22-D – Business Proper to a Congregational Meeting**

Following the process for discussion, the electronic vote was taken and the moderator declared that the presbytery had approved proposed amendment 22-D.

### **3. Proposed Amendment 22-E Categories of Membership**

Following the process for discussion, the electronic vote was taken and the moderator declared that the presbytery had approved proposed amendment 22-E.

### **4. Proposed Amendment 22-F Transfer of Minister of Other Denominations**

Following the process for discussion, the electronic vote was taken and the moderator declared that the presbytery had approved proposed amendment 22-F.

### **5. Proposed Amendment 22-I Terms of Call**

Following the process for discussion, the electronic vote was taken and the moderator declared that the presbytery had approved proposed amendment 22-I.

### **6. Proposed Amendment 22-P Administration of Mission**

Following the process for discussion, the electronic vote was taken and the moderator declared that the presbytery had approved proposed amendment 22-P.

### **7. Proposed Amendment 22-GG Church Discipline**

Following the process for discussion, the electronic vote was taken and the moderator declared that the presbytery had approved proposed amendment 22-GG.

### **8. Proposed Amendments 22-CC, DD, EE, FF Rules of Discipline**

The Rev. Terry Epling, Stated Clerk, moved, it was seconded and approved without objection, to answer proposed amendments 22-CC, DD, EE, and FF with the action taken by presbytery on proposed amendment 22-GG.

### **Coordinating Council Commission**

The Rev. Trish Lisa, Chair of the Personnel Committee of the Council, announced the retirement of the Rev. Alan Thames as Executive Presbyter, effective December 31, 2023. Plans for recognition celebrations will be announced later.

The Coordinating Council Commission recommended the approval of the Position Description for Transitional Lead Presbyter. The moderator called for discussion. Hearing none she called for an electronic vote. The recommendation of the Coordinating Council was approved.

### **Committee on Representation**

The Rev. Gretchen Schnedier reported for the Committee on Representation. The committee recommended the election of the following persons to service on the Transitional Lead Presbyter Search Committee:

Teaching Elder Youngsoo An, First Presbyterian, Fort Wayne  
Teaching Elder Daren Hofmann, First Presbyterian, Muncie  
Teaching Elder Charlotte Lohrenz, Faith Presbyterian, Indianapolis  
Teaching Elder Gracie Payne, Second Presbyterian, Indianapolis  
Ruling Elder Ted Smith, First Presbyterian, Bluffton  
Ruling Elder Judi Trabue, Tabernacle Presbyterian, Indianapolis  
Ruling Elder Mike Whitfield, First Presbyterian, Shelbyville

The Moderator called for nominations from the floor. Hearing none, she declared that the slate was closed and asked if there was any objection to approving the election of the slate by acclamation. There were no objections. The Moderator declared the search committee members elected.

### **WORSHIP**

There being no further business, the Moderator declared that the meeting would be adjourned with the closing benediction at the end of worship.

The next stated meeting was announced for August 5, 2023.

Worship leadership was provided by the Rev. Tyler Brink, Rev. Ben Davidson, Rev. Gracie Payne, Rev. Sara Dorrien-Christians, Mr. Tom Markey (candidate for ministry), and the Rev. Rachel Klompmaker. Worship centered around readings from the Sermon on the Mount in Matthew's gospel interspersed with hymns. The Sacrament of the Lord's Supper was celebrated.

The assembly was adjourned with the close of worship at 11:45 a.m.

Faithfully,  
Rev. Terry L. Epling,  
Stated Clerk  
Whitewater Valley Presbytery

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**ATTENDANCE ROLL**

<b>Name:</b>		<b>Congregation/Ministry:</b>	<b>Role:</b>
Annetta	Davis	Avon, White Lick P.C.	Alternate Ruling Elder Commissioner
Barry	Sumner	Zionsville, Zionsville P.C.	Alternate Ruling Elder Commissioner
Mary	Swope	Connersville, First P.C.	Alternate Ruling Elder Commissioner
Liz	Todd	Zionsville, Zionsville P.C.	Alternate Ruling Elder Commissioner
Reba	Curtis	Indianapolis, Fairview P.C.	Coordinating Council Member
Ann M	Hamel	Indianapolis, John Knox P.C.	Coordinating Council Member
Jenni	Heimach	Indianapolis, Northminster	Coordinating Council Member
Roslynn	Lancaster	Indianapolis, Northminster	Coordinating Council Member
Lois	Steele	Edinburgh, First P.C.	Coordinating Council Member
Muriel	Treadwell	Indianapolis, Witherspoon P.C.	Coordinating Council Member
Jill	Werling	Fort Wayne, Grace P.C.	Coordinating Council Member
Wally	Wilson	Other	Coordinating Council Member
Lisa	Crismore	Indianapolis, John Knox P.C.	CRE
Rick	Bogigian	Indianapolis, Fairview P.C.	Elder Commissioner
Deb	Boothman	Fisher, New Hope P.C.	Elder Commissioner
Debbie	Boothman	Fishers, New Hope P.C.	Elder Commissioner
Janet	Burkhart	Muncie, Saint Andrew P.C.	Elder Commissioner
Catherine	Coscia	Zionsville, Zionsville P.C.	Elder Commissioner
Susan Pfeil	Daidsen	Indianapolis, Faith P.C.	Elder Commissioner
Jill	de las Alas	Indianapolis, Northminster	Elder Commissioner
Georgia	Dodson	Indianapolis, Witherspoon P.C.	Elder Commissioner
Jennifer	Dzwonar	Indianapolis, Northminster	Elder Commissioner
Lucinda	Foltz	Fort Wayne, First P.C.	Elder Commissioner
Nancy	Frick	Indianapolis, Second P.C.	Elder Commissioner
Jerry	Hallett	Indianapolis, Second P.C.	Elder Commissioner
Shirley	Halterman	Avon, White Lick P.C.	Elder Commissioner
Lynda	Hamilton	Indianapolis, Irvington P.C.	Elder Commissioner
Twila	Hengst	Indianapolis, Irvington P.C.	Elder Commissioner
Susan	Holewinski	Indianapolis, Northminster	Elder Commissioner
Aileen	Howard	Muncie, First P.C.	Elder Commissioner
Carolyn	Kendall	Fishers, New Hope P.C.	Elder Commissioner
Judith	Lovejooy	Greenwood, Greenwood P.C.	Elder Commissioner
Mary	McCord	Portland, First P.C.	Elder Commissioner
Jan	Mernone	Greenwood, Greenwood P.C.	Elder Commissioner
Luther	Montgomery	Indianapolis, Witherspoon P.C.	Elder Commissioner
Michael	O'Banyel	Indianapolis, Tabernacle P.C.	Elder Commissioner
Tonya	Paddock	Liberty, First P.C.	Elder Commissioner
Girtha	Perkins	Indianapolis, Northminster	Elder Commissioner
David	Perry	Indianapolis, Tabernacle P.C.	Elder Commissioner
Sharon	Pierce	Zionsville, Zionsville P.C.	Elder Commissioner
Beverly	Ray	Indianapolis, John Knox P.C.	Elder Commissioner

Sandra	Reid	Indianapolis, Tabernacle P.C.	Elder Commissioner
Marj	Sapp	Fort Wayne, First P.C.	Elder Commissioner
Jeff	Schmahl	Indianapolis, Northminster	Elder Commissioner
Beth	Schulte	New Castle, First P.C.	Elder Commissioner
Larry	Scott	Rushville, Trinity P.C.	Elder Commissioner
Fred	Sess	Connersville, First P.C.	Elder Commissioner
Virginia	Sheets	Avon, White Lick P.C.	Elder Commissioner
Pam	Shortridge-Bond	New Castle, First P.C.	Elder Commissioner
Ted	Smith	Bluffton, First P.C.	Elder Commissioner
Ron	Snow	Indianapolis, Second P.C.	Elder Commissioner
Amanda	Stricker	Zionsville, Zionsville P.C.	Elder Commissioner
Laurie	Szabo	Noblesville, First P.C.	Elder Commissioner
Lisa	Tait Longo	Indianapolis, Northminster	Elder Commissioner
Lynn	Thomas	Zionsville, Zionsville P.C.	Elder Commissioner
Sue	Whitaker	Muncie, First P.C.	Elder Commissioner
Michael	Whitfield	Shelbyville, First P.C.	Elder Commissioner
Barbara	Williams	Indianapolis, John Knox P.C.	Elder Commissioner
Caroli	Wolfe	Anderson, First P.C.	Elder Commissioner
Kevin	Bausman	Other	Honorably Retired
Kevin	Boyd	Other	Honorably Retired
Karel	Hanhart	Other	Honorably Retired
Robert	Heimach	Other	Honorably Retired
Nancy	Howard	Other	Honorably Retired
John	Koppitch	Other	Honorably Retired
Alice	McDowell	Avon, White Lick P.C.	Honorably Retired
Kathleen	OConnell	Other	Honorably Retired
Ann	Pitman	Fort Wayne, First P.C.	Honorably Retired
Ronald	Rockey	Other	Honorably Retired
Youngsoo	An	Fort Wayne, First P.C.	Minister of Word and Sacrament
Beau	Brown	Other	Minister of Word and Sacrament
Kevin	Buchanan	Fort Wayne, Grace P.C.	Minister of Word and Sacrament
Shawn	Coons	Indianapolis, Fairview P.C.	Minister of Word and Sacrament
Jan	DeVries	Other	Minister of Word and Sacrament
Sara	Dingman	Other	Minister of Word and Sacrament
Steve	Ebling	Other	Minister of Word and Sacrament
Terry	Epling	Fort Wayne, Trinity P.C.	Minister of Word and Sacrament
Anne	Epling	Fort Wayne, First P.C.	Minister of Word and Sacrament
Lyle	Ewing	Bluffton, First P.C.	Minister of Word and Sacrament
Vern	Farnum	Other	Minister of Word and Sacrament
Martin	Garcia	Fort Wayne, Amistad Cristiana	Minister of Word and Sacrament
Christopher	Henry	Indianapolis, Second P.C.	Minister of Word and Sacrament
Daren	Hofmann	Muncie, First P.C.	Minister of Word and Sacrament
Kemper	Huber	Fishers, New Hope P.C.	Minister of Word and Sacrament

Jeffrey	Jahn	Other	Minister of Word and Sacrament
Peter	Jessen	Franklin, First P.C.	Minister of Word and Sacrament
George	LaMaster	Indianapolis, Fairview P.C.	Minister of Word and Sacrament
Charlotte	Lohrenz	Indianapolis, Faith P.C.	Minister of Word and Sacrament
Aj	Mildenberg	Other	Minister of Word and Sacrament
Deborah	Mitchell	Other	Minister of Word and Sacrament
Ruth	Moore	Avon, White Lick P.C.	Minister of Word and Sacrament
Mark	Morningstar	Connersville, First P.C.	Minister of Word and Sacrament
Maxwell	Muska	Shelbyville, First P.C.	Minister of Word and Sacrament
David	Park	Indianapolis, Korean P.C.	Minister of Word and Sacrament
Katherine	Rieder	New Castle, First P.C.	Minister of Word and Sacrament
Gretchen	Schneider	Shelbyville, First P.C.	Minister of Word and Sacrament
Scott	Shelton	Zionsville, Zionsville P.C.	Minister of Word and Sacrament
Brian	Shivers	Indianapolis, Northminster	Minister of Word and Sacrament
Alan	Thames	WVP Staff	Minister of Word and Sacrament
Madison	VanVeelen	Indianapolis, Second P.C.	Minister of Word and Sacrament
Beth	Wagner	Indianapolis, John Knox P.C.	Minister of Word and Sacrament
Maureen	Wilson	Indianapolis, Irvington P.C.	Minister of Word and Sacrament
Carrie	Winebrenner	Fort Wayne, First P.C.	Minister of Word and Sacrament
Laurie	Wolcott	Jonesboro, First P.C. of Grant Co.	Minister of Word and Sacrament
Shelly	wood	Indianapolis, Orchard Park P.C.	Minister of Word and Sacrament
Peter	Zinn	Greenwood, Greenwood P.C.	Minister of Word and Sacrament
Elizabeth	Kaznak-Hall	Indianapolis, Irvington P.C.	Minister of Word and Sacrament
Eric	Herzog	WVP Staff	Presbytery Staff
Dawn	West	WVP Staff	Presbytery Staff
Andy	Baker	Brookville, Mount Carmel P.C.	Visitor/Guest
Ryan	Crismore	Bluffton, First P.C.	Visitor/Guest
Teresa	Ewing	Bluffton, First P.C.	Visitor/Guest
Linda	Fox	Brookville, Mount Carmel P.C.	Visitor/Guest
Dave	Halterman	Avon, White Lick P.C.	Visitor/Guest
De	Middleton	Indianapolis, Witherspoon P.C.	Visitor/Guest
Sandy	Shearer	Fort Wayne, First P.C.	Visitor/Guest

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**Final Report to the Assembly of Whitewater Valley Presbytery of  
The Administrative Commission to Dissolve Immanuel Presbyterian Church of  
Indianapolis, Indiana**

**Introduction and Background**

The Immanuel Presbyterian Church of Indianapolis, Indiana, its Session Moderator Rev. Bob Heimach, the Session, and the congregation engaged in a season of discernment for several months regarding the future of the congregation. The Session and church representatives sought the counsel of the Commission on Ministry and the Executive Presbyter. As the discernment continued, representatives from Immanuel Presbyterian initiated conversations with Witherspoon Presbyterian Church of Indianapolis to discuss how their active membership and leadership roles might be welcomed and honored. Both congregations concurred that the combined membership would elevate ministry and mission. At a congregational meeting on October 22, 2022, Immanuel Presbyterian Church voted to ask the Presbytery of Whitewater Valley to dissolve the congregation.

The responsibility and power to dissolve a congregation is granted to Presbytery by the Book of Order (G-4.0205) and for this purpose the Presbytery is able to appoint an Administrative Commission by Presbytery Standing Rules (#14, Commissions for Special Service). The Commission on Ministry believes the procedural dissolution of a congregation is best accomplished through an Administrative Commission.

For the purpose of dissolving the Immanuel Presbyterian Church, Indianapolis, Indiana, the Presbytery of Whitewater Valley voted at its Stated Meeting on Saturday, February 4, 2023 to appoint an Administrative Commission to act on Presbytery's behalf. The membership of the Administrative Commission is composed of the following individuals: Teaching Elder Karel Hanhart (Honorably Retired); Ruling Elder Joe Matthews (Immanuel Presbyterian, Indianapolis); Ruling Elder Martha McDonald (Irvington Presbyterian, Indianapolis); Ruling Elder Sandra Reid (Tabernacle Presbyterian, Indianapolis); and Teaching Elder Shelly Wood (Orchard Park Presbyterian, Carmel).

The Administrative Commission was granted the following powers and functions for the purpose of dissolving the congregation:

- Meeting and consulting with members of the Immanuel Presbyterian Session to facilitate the work of the Commission;
- Arranging for pastoral care of the members;
- Publicizing the dissolution of the congregation;
- Ascertaining the financial status and outstanding financial obligations of the congregation, securing the Session records, securing the legal rights to all personal property held by or for the benefit of the congregation;
- Recommending to the Presbytery the use of the assets of the congregation in consultation with the Immanuel Session;

- Assuring that a Service of Witness is conducted;
- Securing the assistance of other individuals, as appropriate, to assist with its work, and generally to do such things and take actions for, in the name of and on behalf of the Presbytery of Whitewater Valley as shall be reasonably necessary to accomplish the general purpose of the resolution of its charge;
- Reporting actions and recommendations of the Administrative Commission to the Presbytery Assembly at the conclusion of its work.

### **Reported Actions of the Administrative Commission**

1. The Commission went through files and records and transferred historical and membership records to the Presbytery for appropriate preservation.
2. The Commission identified members of the congregation who had not yet transferred membership to another congregation and informed them of Immanuel's closing date and instructions on how to transfer membership once they had identified a new church home.
3. The amount of outstanding per capita was determined and paid in full through the Presbytery.
4. The final worship service as a Service of Witness was scheduled to be held at Witherspoon Presbyterian Church on Sunday, July 16, 2023 at 3:00 p.m. with a reception afterward.

### **Recommendations to the Presbytery of Whitewater Valley**

Remaining financial funds to be allocated as follows:

- a. \$12,000 --- current expenses
- b. \$10,000 – Let's Chat 2 Fund
- c. \$10,000 – Transportation Fund
- d. \$10,000 – Glory of God
- e. Remainder of Immanuel Funds to be held by Witherspoon Presbyterian Church in a restricted fund under the oversight of former Immanuel Session members (Ruling Elder Joe Matthews, Ruling Elder Barbara Black; Ruling Elder Willis Bright)

Checking account to be closed on August 31, 2023. Final dissolution of the Immanuel Presbyterian Church to be accomplished by the appropriate Presbytery staff in collaboration with the Administrative Commission.

It is with tremendous gratitude for the steadfast faithfulness of Elder Joe Matthews and his love and commitment to Immanuel Presbyterian Church that we faithfully submit this final report.

## Statement of Faith

I believe in the one triune God who created this world and made everyone equally in God's image to live as one community. Although our God is an incomprehensible being, by the grace and love of God made Godself known to us through the beauty and order of creation, incarnation, and the Holy Scripture. However, we rebel against God out of our greed by ignoring God's existence, abandoning the covenant, distorting the image of God in other humans and ourselves, and exploiting the other creatures. As a result of this rebellion, we are to face God's condemnation. Nevertheless, because of God's sheer grace and mercy, God took on flesh and became like us to forgive and redeem us from our own failures.

I believe in Jesus Christ, the incarnated God born of woman, Mary. He is a redeemer and a friend of sinners who embodies God's love by eating, drinking, weeping, and celebrating with the socially marginalized, healing the sick, advocating for the weak, calling all to repent, and making a sacrifice of himself on behalf of the sins. Jesus turned the world upside down, challenging the rich and the privileged government leaders. Jesus was crucified, experiencing the depths of human pain, and died on the cross. He was buried and resurrected on the third day. Through crucifixion, Jesus broke the power of sin and evil and delivered us from death to eternal life. Through the resurrection, he offers the ultimate hope of the believer's bodily resurrection and a promise of his second coming.

I believe in the Holy Spirit, who works in unison with God and Christ. The Spirit guides individual believers and unites them in the body of Christ through Scripture to be the witnesses of God's love in our neighborhood, society, and the world. The Spirit dwells in us, empowering us to continually grow in the likeness of Christ, comforting and strengthening us in the time of difficulty, suffering, and grief, reminding us of whose we are and what we are called to do, convicting us of our sin and leading us to repentance.

I believe in the Church, composed of all believers who, through faith in Jesus Christ and the guidance of the Holy Spirit, are united together in the body of Christ where the Word of God is preached and taught, and the Sacraments of the Lord's Supper and Baptism are administered. The Church is a community of believers called to join in the work of restoring the images of God and challenging systemic evil. The Church is a window through which others may see a glimpse of God's Kingdom, a light that shines the grace and love of God, a salt that preserves and embody the teaching and ministry of Christ in the surrounding society. The Church is a welcoming community in which the diversity of race, culture, and social status are truly celebrated.

I believe in the Sacraments of Baptism and Communion, which mark our journey with Christ and affirm our covenant relationship with God. Both sacraments represent the transformative power of God's grace, uniting us as the body of Christ and inviting all to partake at the Lord's Table. Through these acts, we celebrate, remember, and embody God's expansive love and mercy, committing ourselves to live as agents of God's grace in the world.

I believe in the Holy Scripture, both Old and New Testament, as the Word of God through which God, by the guiding Spirit, confronts and communicates with the individual believer and the Church in human history. Thus, the Holy Scripture becomes the basis of Christian confession and practice. Although Holy Scripture is fallible, written by human authors, if it is practiced and interpreted in the light of the two-fold commandment to love God and neighbors and the present and past understanding of the text, it gives life to all bearing the fruits of the Holy Spirit.

I believe that all the mission, discipleship, and stewardship of the Church made of all believers are tied to the notion of the "already and not yet" sense of God's Kingdom. While we live in tension, the Church, a community of hope, is called to transform this world until the return of our Lord, Jesus Christ.

**Presbytery of Whitewater Valley**  
**COMMISSION ON MINISTRY**  
**2024 MINIMUM COMPENSATION**

	2020	2021	2022	2023	2024
Minimum Salary and Housing	49,975	50,038	51,336	53,644	<b>56,686</b>
Minium – Manse/Utilities Provided	38,481	38,529	39,529	41,306	<b>43,762</b>
Prior Period Increase/Decrease	1,218	63	1,298	2,308	<b>3,042</b>

**The Commission on Ministry requires:**

1. A minimum salary plus housing allowance for pastors in the Presbytery of Whitewater Valley \$56,686 for 2024 (increase of \$3,042) \*\*
2. If a manse and utilities are provided for pastor, the minimum cash salary is \$43,762
3. Accountable Plan – Mileage Reimbursement @ the IRS established rate – minimum \$2,800
4. Accountable Plan – Continuing Education Reimbursement – minimum \$,1500 \*
5. 4 weeks Paid Vacation including 4 Sunday – 5 weeks/5 Sundays with 15 + years of experience
6. 2 weeks Paid Professional Development Leave
7. Board of Pensions Pastor’s Participation Benefits Plan (installed or contracted Teaching Elders)
8. Optional – Board of Pensions Minister’s Choice Benefits Plan with COM approval (for eligible Commissioned Ruling Elders or those in less than half-time service)
9. Moving Expenses (taxable benefit, if applicable)
10. Family Leave of at least 12 weeks as mandated by General Assembly

\*Annual balance is cumulative for up to four (4) years (non-portable)

\*\*Reflects an increase from the prior period

**The following information was used to formulate the Minimum Compensation:**

- The full-time median salary of PC USA pastors rose 3.5% for the subject reporting period. The Pastor Support Subcommittee of the Commission on Ministry uses 80% of the published median (\$67,100) to set the base compensation minimum for full-time pastors in the presbytery.
- The Board of Pensions of the Presbyterian Church (USA) annually tabulates the median and average effective salary information reported to it for minister members of the Benefits Plan who are serving U.S. congregations. The median salary is generally considered more representative than the average salary, since it is less influenced by very high or very low salaries.
- The Pastor Support Subcommittee applies an increase or decrease to the full-time median salary minimum using data provided by the Bureau of Labor Statistics ([www.bls.gov](http://www.bls.gov)) Consumer Price Index (CPI) – Midwest Urban Report. A 3-year rolling average is applied to the CPD reporting period to offset unusual spikes in the reported average. The data reflects an increase of 5.6% for the subject period.



June 20, 2023 - Council Finance Committee Report

### May 2023 Financial Reports

- Mission Operations Ministry Fund
  - Ended the May 2023 period with a fund surplus of \$174,865. The surplus balance will be reduced as quarterly disbursements are likely to exceed anticipated revenue for the June-December 2023 periods.
  - Presbytery per capita gifts receipts ended the May period < 1% below the percentage of per capita receipts for this period last year.
- Mission Focus Units Fund
  - Ended the May 2023 period with a deficit of (\$5,249). Total resources for shared mission below budget (\$24,601). This appears to be timing related, as one of the presbytery top five donors (\$24k) has not remitted for 2023.
  
- Presbytery **unrestricted** net assets total \$745,764 on May 31, 2023.

### 2024 Presbytery Budgets (1<sup>st</sup> Read)

- Mission Operations Budget
  - Includes a presbytery per capita increase of .50 to \$30.00. No increase anticipated by the Synod and the General Assembly has signaled a decrease of (.05) for 2024. The presbytery per capita increase is not revenue neutral, as the 7% (823) membership loss basis equates to a \$1.68 increase. As recommended by the Finance Committee in June 2021, the fund balance is anticipated to be used (\$45k) to mitigate the necessity of a larger increase. The operating fund balance is estimated to close the year with a \$44k balance.
  - The Personnel Committee is recommending a 5% cost of living increase for staff.
  - The Board of Pensions, Pastor Participation dues estimated at 39% (increased this year) an 8% increase to Menu Options benefits is anticipated in the 2024 budget.
  - Shared services, materials and office space with the Synod continues to help offset costs.
  
- Mission Focus Units Budget
  - COM, CPM, Council, Mission & Partnership, Community Engagement team budgets are due by October 2, 2023 for Finance Committee review at its October 19, 2023 meeting (with the 2<sup>nd</sup> read of operating budget).

## Whitewater Valley Presbytery

### 2023 Per Capita Analysis As of May 31, 2023

GA (invoice)	GA Received	SOLT (invoice)	SOLT received	WWV (budget)	WWV received	Total per capita	Total Received
119,726	77,784	46,311	30,222	345,793	235,666	511,830	343,672
					5/31/2023	% Received	<b>67%</b>
					5/31/2022	Budget 509,428	Actual 345,945
						% Received	<b>68%</b>

### 2023 Basic Mission Analysis As of May 31, 2023

WWV 2023 Budget	WWV 2023 Received	2023 Budget / Actual			
155,712	40,279	(115,433)	5/31/2023	% Received	<b>26%</b>
			5/31/2022	Budget 155,712	Actual 44,757
				% Received	<b>29%</b>

**Whitewater Valley Presbytery**  
**Analysis of Res & Invest - Council\_ECH**  
**Fund: Mission Operations**  
**January to May 2023**

Accounts	YTD Actual	YTD Budget (This Year)	YTD Budget/Actual	Annual Budget (This Year)	% of Annual Budget Used	YTD Actual (Last Year)
<b>RESOURCES</b>						
<b>MISSION OPERATIONS</b>						
<b>Per Capita-WVP</b>						
001-40000-000 - Per Capita - WVP	\$235,665.69	\$144,080.40	\$91,585.29	\$345,793.00	68.15 %	\$241,318.72
001-40001-000 - Per Capita-Dismissed Congregations	\$0.00	\$2,083.35	(\$2,083.35)	\$5,000.00	0.00 %	\$0.00
001-40002-000 - Prior Year Per Capita - WVP	(\$100.68)	\$416.65	(\$517.33)	\$1,000.00	-10.07 %	\$4,264.91
<b>Total Per Capita-WVP</b>	<b>\$235,565.01</b>	<b>\$146,580.40</b>	<b>\$88,984.61</b>	<b>\$351,793.00</b>	<b>66.96 %</b>	<b>\$245,583.63</b>
<b>Per Capita - G/A &amp; SOLT</b>						
001-40005-000 - Per Capita - SOLT	\$30,221.88	\$18,608.35	\$11,613.53	\$44,660.00	67.67 %	\$31,166.94
001-40010-000 - Per Capita - G/A	\$77,784.23	\$48,108.35	\$29,675.88	\$115,460.00	67.37 %	\$73,459.13
<b>Total Per Capita - G/A &amp; SOLT</b>	<b>\$108,006.11</b>	<b>\$66,716.70</b>	<b>\$41,289.41</b>	<b>\$160,120.00</b>	<b>67.45 %</b>	<b>\$104,626.07</b>
<b>Total MISSION OPERATIONS</b>	<b>\$343,571.12</b>	<b>\$213,297.10</b>	<b>\$130,274.02</b>	<b>\$511,913.00</b>	<b>67.12 %</b>	<b>\$350,209.70</b>
<b>OTHER RESOURCES</b>						
<b>Partnerships</b>						
001-42027-000 - SOLT Bookkeeping Services	\$4,125.00	\$4,893.35	(\$768.35)	\$11,744.00	35.12 %	\$4,125.00
001-42028-000 - SOLT IT Support Services	\$0.00	\$2,083.35	(\$2,083.35)	\$5,000.00	0.00 %	\$0.00
<b>Total Partnerships</b>	<b>\$4,125.00</b>	<b>\$6,976.70</b>	<b>(\$2,851.70)</b>	<b>\$16,744.00</b>	<b>24.64 %</b>	<b>\$4,125.00</b>
<b>Banking/Investments</b>						
001-43000-000 - Interest Income	\$7,396.56	\$1,666.65	\$5,729.91	\$4,000.00	184.91 %	\$542.25
<b>Total Banking/Investments</b>	<b>\$7,396.56</b>	<b>\$1,666.65</b>	<b>\$5,729.91</b>	<b>\$4,000.00</b>	<b>184.91 %</b>	<b>\$542.25</b>
<b>Misc. Resources</b>						
001-43500-000 - Other Misc. Income	\$0.00	\$281.25	(\$281.25)	\$675.00	0.00 %	\$0.00
<b>Total Misc. Resources</b>	<b>\$0.00</b>	<b>\$281.25</b>	<b>(\$281.25)</b>	<b>\$675.00</b>	<b>0.00 %</b>	<b>\$0.00</b>
<b>Total OTHER RESOURCES</b>	<b>\$11,521.56</b>	<b>\$8,924.60</b>	<b>\$2,596.96</b>	<b>\$21,419.00</b>	<b>53.79 %</b>	<b>\$4,667.25</b>
<b>Total RESOURCES</b>	<b>\$355,092.68</b>	<b>\$222,221.70</b>	<b>\$132,870.98</b>	<b>\$533,332.00</b>	<b>66.58 %</b>	<b>\$354,876.95</b>
<b>INVESTMENTS</b>						
<b>Leadership</b>						
<b>Staff Salaries/Benefits</b>						
<b>Executive</b>						
<b>Executive Presbyter</b>						
001-50000-000 - EP - Salary	\$22,919.15	\$22,919.15	\$0.00	\$55,006.00	41.67 %	\$21,827.90
001-50005-000 - EP - Housing	\$17,333.00	\$17,332.90	(\$0.10)	\$41,599.00	41.67 %	\$16,507.50
001-50007-000 - EP-SECA Offset	\$3,079.15	\$3,079.15	\$0.00	\$7,390.00	41.67 %	\$2,932.50
001-50010-000 - EP - BOP	\$15,698.30	\$15,698.35	\$0.05	\$37,676.00	41.67 %	\$14,184.22
001-50015-000 - EP - Medical Savings	\$833.35	\$833.35	\$0.00	\$2,000.00	41.67 %	\$833.35
001-50020-000 - EP - 403(b)	\$1,000.00	\$1,083.35	\$83.35	\$2,600.00	38.46 %	\$819.00
001-50025-000 - EP - Prof Development	\$150.00	\$833.35	\$683.35	\$2,000.00	7.50 %	\$250.00
001-50026-000 - EP - Executive Coach	\$0.00	\$520.85	\$520.85	\$1,250.00	0.00 %	\$1,004.00
<b>Total Executive Presbyter</b>	<b>\$61,012.95</b>	<b>\$62,300.45</b>	<b>\$1,287.50</b>	<b>\$149,521.00</b>	<b>40.81 %</b>	<b>\$58,358.47</b>
<b>Stated Clerk</b>						

**Whitewater Valley Presbytery**  
**Analysis of Res & Invest - Council\_ECH**  
**Fund: Mission Operations**  
**January to May 2023**

Accounts	YTD Actual	YTD Budget (This Year)	YTD Budget/Actual	Annual Budget (This Year)	% of Annual Budget Used	YTD Actual (Last Year)
001-50150-000 - Stated Clerk - Salary	\$11,362.50	\$11,361.25	(\$1.25)	\$27,267.00	41.67 %	\$10,924.20
001-50155-000 - Stated Clerk - BOP	\$1,142.09	\$1,136.25	(\$5.84)	\$2,727.00	41.88 %	\$1,074.06
001-50171-000 - Stated Clerk - Prof Development	\$200.00	\$208.35	\$8.35	\$500.00	40.00 %	\$0.00
<b>Total Stated Clerk</b>	<b>\$12,704.59</b>	<b>\$12,705.85</b>	<b>\$1.26</b>	<b>\$30,494.00</b>	<b>41.66 %</b>	<b>\$11,998.26</b>
<b>Total Executive Administration</b>	<b>\$73,717.54</b>	<b>\$75,006.30</b>	<b>\$1,288.76</b>	<b>\$180,015.00</b>	<b>40.95 %</b>	<b>\$70,356.73</b>
<b>Information Technology</b>						
001-50175-000 - A.A. Program & IT - Salary	\$20,937.10	\$20,937.10	\$0.00	\$50,249.00	41.67 %	\$19,940.40
001-50180-000 - A.A. Program & IT - BOP	\$6,714.28	\$6,811.65	\$97.37	\$16,348.00	41.07 %	\$6,135.34
001-50185-000 - A.A. Prog & IT-Medical Savings	\$2,083.30	\$2,083.35	\$0.05	\$5,000.00	41.67 %	\$2,083.30
001-50195-000 - A.A. Program & IT - FICA	\$1,601.69	\$1,601.65	(\$0.04)	\$3,844.00	41.67 %	\$1,525.43
<b>Total Information Technology</b>	<b>\$31,336.37</b>	<b>\$31,433.75</b>	<b>\$97.38</b>	<b>\$75,441.00</b>	<b>41.54 %</b>	<b>\$29,684.47</b>
<b>Office Assistant</b>						
001-50200-000 - Office Assistant - Salary	\$17,716.70	\$17,716.65	(\$0.05)	\$42,520.00	41.67 %	\$16,873.30
001-50205-000 - Office Assistant - BOP	\$6,296.30	\$6,473.75	\$177.45	\$15,537.00	40.52 %	\$5,815.84
001-50210-000 - Office Assist-Medical Savings	\$2,083.30	\$2,083.35	\$0.05	\$5,000.00	41.67 %	\$2,083.30
001-50215-000 - Office Assist-403(b) Match	\$442.90	\$442.90	\$0.00	\$1,063.00	41.67 %	\$337.34
001-50220-000 - Office Assistant - FICA	\$1,355.33	\$1,355.40	\$0.07	\$3,253.00	41.66 %	\$1,290.81
<b>Total Office Assistant</b>	<b>\$27,894.53</b>	<b>\$28,072.05</b>	<b>\$177.52</b>	<b>\$67,373.00</b>	<b>41.40 %</b>	<b>\$26,400.59</b>
<b>Total Administration</b>	<b>\$59,230.90</b>	<b>\$59,505.80</b>	<b>\$274.90</b>	<b>\$142,814.00</b>	<b>41.47 %</b>	<b>\$56,085.06</b>
<b>Financial</b>						
<b>Financial Consultant</b>						
001-50267-000 - Bookkeeping - Presbytery	\$16,702.10	\$16,702.10	\$0.00	\$40,085.00	41.67 %	\$15,906.65
001-50269-000 - Bookkeeping - Synod	\$5,137.90	\$5,137.90	\$0.00	\$12,331.00	41.67 %	\$4,893.35
001-50270-000 - Committee & Church Support	\$8,190.00	\$8,190.00	\$0.00	\$19,656.00	41.67 %	\$7,800.00
<b>Total Financial Consultant</b>	<b>\$30,030.00</b>	<b>\$30,030.00</b>	<b>\$0.00</b>	<b>\$72,072.00</b>	<b>41.67 %</b>	<b>\$28,600.00</b>
<b>Total Financial</b>	<b>\$30,030.00</b>	<b>\$30,030.00</b>	<b>\$0.00</b>	<b>\$72,072.00</b>	<b>41.67 %</b>	<b>\$28,600.00</b>
<b>Total Staff Salaries/Benefits</b>	<b>\$162,978.44</b>	<b>\$164,542.10</b>	<b>\$1,563.66</b>	<b>\$394,901.00</b>	<b>41.27 %</b>	<b>\$155,041.79</b>
<b>Total Leadership</b>	<b>\$162,978.44</b>	<b>\$164,542.10</b>	<b>\$1,563.66</b>	<b>\$394,901.00</b>	<b>41.27 %</b>	<b>\$155,041.79</b>
<b>Office Services</b>						
<b>Accounting</b>						
001-50515-000 - Payroll Processing Fees	\$1,150.00	\$625.00	(\$525.00)	\$1,500.00	76.67 %	\$500.00
001-50520-000 - Financial Audit Fees	\$0.00	\$2,708.35	\$2,708.35	\$6,500.00	0.00 %	\$3,250.00
001-50527-000 - Benefit Administrator Fees	\$917.55	\$625.00	(\$292.55)	\$1,500.00	61.17 %	\$893.75
<b>Total Accounting</b>	<b>\$2,067.55</b>	<b>\$3,958.35</b>	<b>\$1,890.80</b>	<b>\$9,500.00</b>	<b>21.76 %</b>	<b>\$4,643.75</b>
<b>Banking/Investment</b>						
001-50530-000 - Bank Charges/Fees	\$312.00	\$208.35	(\$103.65)	\$500.00	62.40 %	\$349.33
<b>Total Banking/Investment</b>	<b>\$312.00</b>	<b>\$208.35</b>	<b>(\$103.65)</b>	<b>\$500.00</b>	<b>62.40 %</b>	<b>\$349.33</b>
<b>Office Lease/Maintenance</b>						
001-50550-000 - Office Lease	\$10,439.00	\$9,932.10	(\$506.90)	\$23,837.00	43.79 %	\$9,674.75

**Whitewater Valley Presbytery**  
**Analysis of Res & Invest - Council\_ECH**  
**Fund: Mission Operations**  
**January to May 2023**

Accounts	YTD Actual	YTD Budget (This Year)	YTD Budget/Actual	Annual Budget (This Year)	% of Annual Budget Used	YTD Actual (Last Year)
<b>Total Office Lease/Maintenance</b>	\$10,439.00	\$9,932.10	(\$506.90)	\$23,837.00	43.79 %	\$9,674.75
<b>Office Operations</b>						
001-50600-000 - Office Supplies	\$337.15	\$416.65	\$79.50	\$1,000.00	33.72 %	\$341.76
001-50605-000 - Kitchen Supplies	\$49.88	\$62.50	\$12.62	\$150.00	33.25 %	\$0.00
001-50610-000 - Copier Lease & Maintenance	\$1,039.20	\$458.35	(\$580.85)	\$1,100.00	94.47 %	\$864.42
001-50630-000 - Postage/Shipping	\$189.00	\$312.50	\$123.50	\$750.00	25.20 %	\$268.32
001-50640-000 - Dues & Subscriptions	\$0.00	\$41.65	\$41.65	\$100.00	0.00 %	\$0.00
<b>Total Office Operations</b>	<u>\$1,615.23</u>	<u>\$1,291.65</u>	<u>(\$323.58)</u>	<u>\$3,100.00</u>	<u>52.10 %</u>	<u>\$1,474.50</u>
<b>Information Technology</b>						
<b>Communications/Internet</b>						
001-50800-000 - Phone Service	\$349.30	\$520.85	\$171.55	\$1,250.00	27.94 %	\$1,047.90
001-50805-000 - Cellular Service	\$635.03	\$625.00	(\$10.03)	\$1,500.00	42.34 %	\$522.85
001-50835-000 - Website/Domain Hosting	\$108.00	\$229.15	\$121.15	\$550.00	19.64 %	\$469.95
001-50840-000 - Teleconferencing/Net Meeting	\$0.00	\$125.00	\$125.00	\$300.00	0.00 %	\$0.00
<b>Total Communications/Internet</b>	<u>\$1,092.33</u>	<u>\$1,500.00</u>	<u>\$407.67</u>	<u>\$3,600.00</u>	<u>30.34 %</u>	<u>\$2,040.70</u>
<b>Server/Desktop Hardware</b>						
001-50700-000 - Desktop/Server Hardware	\$621.03	\$1,250.00	\$628.97	\$3,000.00	20.70 %	\$320.98
001-50705-000 - Infrastructure/Security Hardware	\$17.11	\$0.00	(\$17.11)	\$0.00	0.00 %	\$0.00
001-50725-000 - Software Subscriptions/Fees	\$1,761.90	\$2,291.65	\$529.75	\$5,500.00	32.03 %	\$2,888.97
001-50750-000 - IT/Network Support Services	\$0.00	\$104.15	\$104.15	\$250.00	0.00 %	\$0.00
<b>Total Server/Desktop Hardware</b>	<u>\$2,400.04</u>	<u>\$3,645.80</u>	<u>\$1,245.76</u>	<u>\$8,750.00</u>	<u>27.43 %</u>	<u>\$3,209.95</u>
<b>Total Information Technology</b>	<u>\$3,492.37</u>	<u>\$5,145.80</u>	<u>\$1,653.43</u>	<u>\$12,350.00</u>	<u>28.28 %</u>	<u>\$5,250.65</u>
<b>Insurance</b>						
001-50920-000 - Liability/WC Insurance	\$3,896.00	\$2,500.00	(\$1,396.00)	\$6,000.00	64.93 %	\$1,816.25
<b>Total Insurance</b>	<u>\$3,896.00</u>	<u>\$2,500.00</u>	<u>(\$1,396.00)</u>	<u>\$6,000.00</u>	<u>64.93 %</u>	<u>\$1,816.25</u>
<b>Total Office Services</b>	<u>\$21,822.15</u>	<u>\$23,036.25</u>	<u>\$1,214.10</u>	<u>\$55,287.00</u>	<u>39.47 %</u>	<u>\$23,209.23</u>
<b>Reimbursements/Misc.</b>						
<b>Executive Staff</b>						
<b>General Assembly Meetings</b>						
001-51000-000 - G/A Meetings Lodging	\$1,500.00	\$1,250.00	(\$250.00)	\$3,000.00	50.00 %	\$0.00
001-51005-000 - G/A Meetings Airfare/Mileage	\$375.00	\$312.50	(\$62.50)	\$750.00	50.00 %	\$0.00
001-51010-000 - G/A Meetings Food/Refreshments	\$125.00	\$104.15	(\$20.85)	\$250.00	50.00 %	\$0.00
<b>Total General Assembly Meetings</b>	<u>\$2,000.00</u>	<u>\$1,666.65</u>	<u>(\$333.35)</u>	<u>\$4,000.00</u>	<u>50.00 %</u>	<u>\$0.00</u>
<b>EP Reimbursements</b>						
001-51025-000 - EP Mileage & Travel	\$1,278.46	\$2,187.50	\$909.04	\$5,250.00	24.35 %	\$1,089.28
001-51026-000 - EP Meals/Professional Exp	\$1,385.48	\$2,187.50	\$802.02	\$5,250.00	26.39 %	\$1,419.40
<b>Total EP Reimbursements</b>	<u>\$2,663.94</u>	<u>\$4,375.00</u>	<u>\$1,711.06</u>	<u>\$10,500.00</u>	<u>25.37 %</u>	<u>\$2,508.68</u>
<b>Other Reimbursements</b>						
001-51035-000 - Stated Clerk Reimbursable Expenses	\$688.41	\$208.35	(\$480.06)	\$500.00	137.68 %	\$506.90
<b>Total Other Reimbursements</b>	<u>\$688.41</u>	<u>\$208.35</u>	<u>(\$480.06)</u>	<u>\$500.00</u>	<u>137.68 %</u>	<u>\$506.90</u>
<b>Total Executive Staff</b>	<u>\$5,352.35</u>	<u>\$6,250.00</u>	<u>\$897.65</u>	<u>\$15,000.00</u>	<u>35.68 %</u>	<u>\$3,015.58</u>

**Whitewater Valley Presbytery**  
**Analysis of Res & Invest - Council\_ECH**  
**Fund: Mission Operations**  
**January to May 2023**

Accounts	YTD Actual	YTD Budget (This Year)	YTD Budget/Actual	Annual Budget (This Year)	% of Annual Budget Used	YTD Actual (Last Year)
<b>Other Staff</b>						
001-51047-000 - Financial Consultant Reimbursed	\$726.50	\$625.00	(\$101.50)	\$1,500.00	48.43 %	\$296.01
<b>Total Other Staff</b>	\$726.50	\$625.00	(\$101.50)	\$1,500.00	48.43 %	\$296.01
<b>Presbytery/Council/ECC</b>						
<b>Meetings/Travel/Mileage</b>						
001-51050-000 - Travel & Mileage-Presbytery	\$0.00	\$104.15	\$104.15	\$250.00	0.00 %	\$0.00
001-51052-000 - Presbytery Assembly Expense	\$212.94	\$2,333.35	\$2,120.41	\$5,600.00	3.80 %	\$248.18
001-51054-000 - SMR Team Training (Meals/Exp)	\$2,145.59	\$0.00	(\$2,145.59)	\$0.00	0.00 %	\$0.00
001-51055-000 - Travel & Mileage-Council	\$0.00	\$104.15	\$104.15	\$250.00	0.00 %	\$140.00
001-51056-000 - Council Reimbursements/Meals	\$70.00	\$208.35	\$138.35	\$500.00	14.00 %	\$120.99
001-51057-000 - COM Meals/Retreat	\$139.22	\$416.65	\$277.43	\$1,000.00	13.92 %	\$790.63
001-51060-000 - Travel & Mileage-Other Groups	\$397.91	\$416.65	\$18.74	\$1,000.00	39.79 %	\$187.69
001-51061-000 - Retired Pastors Support	\$1,153.45	\$416.65	(\$736.80)	\$1,000.00	115.34 %	\$1,133.26
<b>Total Meetings/Travel/Mileage</b>	\$4,119.11	\$3,999.95	(\$119.16)	\$9,600.00	42.91 %	\$2,620.75
<b>Meetings Admin/Office Supplies</b>						
001-51065-000 - Office, Printing, Misc-Presbytery	\$0.00	\$83.35	\$83.35	\$200.00	0.00 %	\$0.00
<b>Total Meetings Admin/Office Supplies</b>	\$0.00	\$83.35	\$83.35	\$200.00	0.00 %	\$0.00
<b>Moderator's Office</b>						
001-51080-000 - Moderator Mileage Reimbursements	\$0.00	\$208.35	\$208.35	\$500.00	0.00 %	\$0.00
001-51081-000 - Moderator Expenses	\$0.00	\$312.50	\$312.50	\$750.00	0.00 %	\$0.00
<b>Total Moderator's Office</b>	\$0.00	\$520.85	\$520.85	\$1,250.00	0.00 %	\$0.00
<b>Total Presbytery/Council/ECC</b>	\$4,119.11	\$4,604.15	\$485.04	\$11,050.00	37.28 %	\$2,620.75
<b>Gifts/Misc.</b>						
001-51090-000 - Memorials/Flowers/Gifts	\$0.00	\$270.85	\$270.85	\$650.00	0.00 %	\$0.00
001-51099-000 - Misc. Expense/Adjustment	\$349.30	\$0.00	(\$349.30)	\$0.00	0.00 %	\$0.00
<b>Total Gifts/Misc.</b>	\$349.30	\$270.85	(\$78.45)	\$650.00	53.74 %	\$0.00
<b>Total Reimbursements/Misc.</b>	\$10,547.26	\$11,750.00	\$1,202.74	\$28,200.00	37.40 %	\$5,932.34
<b>Per Capita</b>						
<b>G/A Per Capita Disbursement</b>						
001-51100-000 - G/A Per Capita - Churches	\$29,931.68	\$49,885.85	\$19,954.17	\$119,726.00	25.00 %	\$54,993.55
<b>Total G/A Per Capita Disbursement</b>	\$29,931.68	\$49,885.85	\$19,954.17	\$119,726.00	25.00 %	\$54,993.55
<b>SOLT Per Capita Disbursement</b>						
001-51110-000 - SOLT Per Capita-Churches	\$11,753.76	\$19,296.25	\$7,542.49	\$46,311.00	25.38 %	\$23,507.50
<b>Total SOLT Per Capita Disbursement</b>	\$11,753.76	\$19,296.25	\$7,542.49	\$46,311.00	25.38 %	\$23,507.50
<b>Total Per Capita</b>	\$41,685.44	\$69,182.10	\$27,496.66	\$166,037.00	25.11 %	\$78,501.05
<b>Missions Allocations/Transfers</b>						
001-60201-000 - Investment From Mission Focus Units	(\$19,912.10)	(\$19,912.10)	\$0.00	(\$47,789.00)	41.67 %	(\$19,157.90)
001-60202-000 - Investments From Other Funds	(\$36,893.03)	(\$15,000.00)	\$21,893.03	(\$36,000.00)	102.48 %	(\$35,674.81)
<b>Total Missions Allocations/Transfers</b>	(\$56,805.13)	(\$34,912.10)	\$21,893.03	(\$83,789.00)	67.80 %	(\$54,832.71)
<b>Total INVESTMENTS</b>	\$180,228.16	\$233,598.35	\$53,370.19	\$560,636.00	32.15 %	\$207,851.70

Whitewater Valley Presbytery  
Analysis of Res & Invest - Council\_ECH  
Fund: Mission Operations  
January to May 2023

Accounts	YTD Actual	YTD Budget (This Year)	YTD Budget/Actual	Annual Budget (This Year)	% of Annual Budget Used	YTD Actual (Last Year)
<b>Net Resources/Investments</b>	\$174,864.52	(\$11,376.65)	\$186,241.17	(\$27,304.00)	-640.44 %	\$147,025.25

**Whitewater Valley Presbytery**  
**Analysis of Res & Invest - Council\_ECH**  
**Fund: Mission Focus Units**  
**January to May 2023**

Accounts	YTD Actual	YTD Budget (This Year)	YTD Budget/Actual	Annual Budget (This Year)	% of Annual Budget Used	YTD Actual (Last Year)
<b>RESOURCES</b>						
<b>MISSION FOCUS UNITS</b>						
<b>Basic Mission</b>						
<b>Shared Mission</b>						
010-40025-000 - WVP Shared Missions	\$40,278.80	\$64,880.00	(\$24,601.20)	\$155,712.00	25.87 %	\$44,757.47
<b>Total Shared Mission</b>	\$40,278.80	\$64,880.00	(\$24,601.20)	\$155,712.00	25.87 %	\$44,757.47
<b>Directed Mission</b>						
010-40030-000 - Camp PYOCA - Directed	\$625.00	\$0.00	\$625.00	\$0.00	0.00 %	\$700.00
<b>Total Directed Mission</b>	\$625.00	\$0.00	\$625.00	\$0.00	0.00 %	\$700.00
<b>Total Basic Mission</b>	\$40,903.80	\$64,880.00	(\$23,976.20)	\$155,712.00	26.27 %	\$45,457.47
<b>Total MISSION FOCUS UNITS</b>	\$40,903.80	\$64,880.00	(\$23,976.20)	\$155,712.00	26.27 %	\$45,457.47
<b>Total RESOURCES</b>	\$40,903.80	\$64,880.00	(\$23,976.20)	\$155,712.00	26.27 %	\$45,457.47
<b>INVESTMENTS</b>						
<b>PRESBYTERY COUNCIL</b>						
010-60001-000 - Presby/Council Emerging Priorities	\$0.00	\$208.35	\$208.35	\$500.00	0.00 %	\$0.00
010-60002-000 - Council Leadership Retreat	\$0.00	\$1,041.65	\$1,041.65	\$2,500.00	0.00 %	\$0.00
<b>Total PRESBYTERY COUNCIL</b>	\$0.00	\$1,250.00	\$1,250.00	\$3,000.00	0.00 %	\$0.00
<b>COMMITTEES OF COUNCIL</b>						
<b>MISSION &amp; PARTNERSHIP</b>						
<b>Local/Regional Mission</b>						
<b>Camp PYOCA</b>						
010-60005-000 - Camp PYOCA	\$7,750.00	\$12,916.65	\$5,166.65	\$31,000.00	25.00 %	\$12,916.65
<b>Total Camp PYOCA</b>	\$7,750.00	\$12,916.65	\$5,166.65	\$31,000.00	25.00 %	\$12,916.65
<b>WNM</b>						
010-60010-000 - Westminster Neighborhood Services	\$5,100.00	\$8,500.00	\$3,400.00	\$20,400.00	25.00 %	\$8,500.00
<b>Total WNM</b>	\$5,100.00	\$8,500.00	\$3,400.00	\$20,400.00	25.00 %	\$8,500.00
<b>Hispanic Ministries</b>						
010-60020-000 - Hispanic Ministries Lead Team	\$3,333.35	\$3,333.35	\$0.00	\$8,000.00	41.67 %	\$3,333.35
<b>Total Hispanic Ministries</b>	\$3,333.35	\$3,333.35	\$0.00	\$8,000.00	41.67 %	\$3,333.35
<b>Total Local/Regional Mission</b>	\$16,183.35	\$24,750.00	\$8,566.65	\$59,400.00	27.24 %	\$24,750.00
<b>Domestic/International Mission</b>						
<b>Congo Helping Hands</b>						
010-60040-000 - Congo Helping Hands	\$592.50	\$987.50	\$395.00	\$2,370.00	25.00 %	\$987.50
<b>Total Congo Helping Hands</b>	\$592.50	\$987.50	\$395.00	\$2,370.00	25.00 %	\$987.50
<b>Total Domestic/International Mission</b>	\$592.50	\$987.50	\$395.00	\$2,370.00	25.00 %	\$987.50
<b>Mission Grants</b>						
010-60180-000 - Technology/Communications	\$0.00	\$416.65	\$416.65	\$1,000.00	0.00 %	\$0.00
010-60183-000 - Mission in Congregations	\$0.00	\$4,166.65	\$4,166.65	\$10,000.00	0.00 %	\$0.00
<b>Total Mission Grants</b>	\$0.00	\$4,583.30	\$4,583.30	\$11,000.00	0.00 %	\$0.00
<b>Total MISSION &amp; PARTNERSHIP</b>	\$16,775.85	\$30,320.80	\$13,544.95	\$72,770.00	23.05 %	\$25,737.50

**Whitewater Valley Presbytery**  
**Analysis of Res & Invest - Council\_ECH**  
**Fund: Mission Focus Units**  
**January to May 2023**

Accounts	YTD Actual	YTD Budget (This Year)	YTD Budget/Actual	Annual Budget (This Year)	% of Annual Budget Used	YTD Actual (Last Year)
<b>LEADERSHIP DEVELOPMENT</b>						
010-60071-000 - Grants & Scholarships	\$0.00	\$208.35	\$208.35	\$500.00	0.00 %	\$0.00
010-60172-000 - Program Support	\$0.00	\$625.00	\$625.00	\$1,500.00	0.00 %	\$0.00
010-60173-000 - Youth Triennium	\$2,500.00	\$1,875.00	(\$625.00)	\$4,500.00	55.56 %	\$0.00
010-60181-000 - Church Grant Pulpit Supply	\$0.00	\$416.65	\$416.65	\$1,000.00	0.00 %	\$0.00
<b>Total LEADERSHIP DEVELOPMENT</b>	<b>\$2,500.00</b>	<b>\$3,125.00</b>	<b>\$625.00</b>	<b>\$7,500.00</b>	<b>33.33 %</b>	<b>\$0.00</b>
<b>Total COMMITTEES OF COUNCIL</b>	<b>\$19,275.85</b>	<b>\$33,445.80</b>	<b>\$14,169.95</b>	<b>\$80,270.00</b>	<b>24.01 %</b>	<b>\$25,737.50</b>
<b>MINISTRY SUPPORT</b>						
<b>Committee on Ministry</b>						
010-60150-000 - Ministerial Concerns	\$0.00	\$416.65	\$416.65	\$1,000.00	0.00 %	\$0.00
010-60155-000 - Sub-Committees	\$0.00	\$83.35	\$83.35	\$200.00	0.00 %	\$0.00
010-60157-000 - Evaluations/Testing	\$0.00	\$0.00	\$0.00	\$0.00	0.00 %	(\$635.00)
010-60158-000 - Boundaries/Ethics Training	\$0.00	\$104.15	\$104.15	\$250.00	0.00 %	\$0.00
010-60160-000 - Leader Development	\$3,078.30	\$3,541.65	\$463.35	\$8,500.00	36.22 %	\$4,126.25
010-60162-000 - Emergency Assistance	\$0.00	\$416.65	\$416.65	\$1,000.00	0.00 %	\$0.00
010-60164-000 - Amistad Cristiana Support	\$3,186.65	\$3,186.65	\$0.00	\$7,648.00	41.67 %	\$3,186.65
010-60170-000 - Background Checks	\$131.45	\$0.00	(\$131.45)	\$0.00	0.00 %	\$0.00
<b>Total Committee on Ministry</b>	<b>\$6,396.40</b>	<b>\$7,749.10</b>	<b>\$1,352.70</b>	<b>\$18,598.00</b>	<b>34.39 %</b>	<b>\$6,677.90</b>
<b>Preparation for Ministry</b>						
010-60175-000 - Preparation for Ministry	\$568.75	\$568.75	\$0.00	\$1,365.00	41.67 %	\$722.10
010-60176-000 - CPM - Books & Scholarships	\$0.00	\$2,083.35	\$2,083.35	\$5,000.00	0.00 %	\$0.00
010-60177-000 - Congregational Candidates Education	\$0.00	\$625.00	\$625.00	\$1,500.00	0.00 %	\$0.00
<b>Total Preparation for Ministry</b>	<b>\$568.75</b>	<b>\$3,277.10</b>	<b>\$2,708.35</b>	<b>\$7,865.00</b>	<b>7.23 %</b>	<b>\$722.10</b>
<b>Total MINISTRY SUPPORT</b>	<b>\$6,965.15</b>	<b>\$11,026.20</b>	<b>\$4,061.05</b>	<b>\$26,463.00</b>	<b>26.32 %</b>	<b>\$7,400.00</b>
<b>Missions Allocations/Transfers</b>						
010-60203-000 - Mission Ops Leadership Allocation	\$16,433.35	\$16,433.35	\$0.00	\$39,440.00	41.67 %	\$15,736.65
010-60204-000 - Mission Ops Office Services Alloc	\$2,303.75	\$2,303.75	\$0.00	\$5,529.00	41.67 %	\$2,208.75
010-60205-000 - Mission Ops Reimb./Other Alloc	\$1,175.00	\$1,175.00	\$0.00	\$2,820.00	41.67 %	\$1,212.50
<b>Total Missions Allocations/Transfers</b>	<b>\$19,912.10</b>	<b>\$19,912.10</b>	<b>\$0.00</b>	<b>\$47,789.00</b>	<b>41.67 %</b>	<b>\$19,157.90</b>
<b>Total INVESTMENTS</b>	<b>\$46,153.10</b>	<b>\$65,634.10</b>	<b>\$19,481.00</b>	<b>\$157,522.00</b>	<b>29.30 %</b>	<b>\$52,295.40</b>
<b>Net Resources/Investments</b>	<b>(\$5,249.30)</b>	<b>(\$754.10)</b>	<b>(\$4,495.20)</b>	<b>(\$1,810.00)</b>	<b>290.02 %</b>	<b>(\$6,837.93)</b>

Accounts

<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Cash/Checking</b>	
WVP NBI (Sweep) #9492	\$562,127.69
<b>Related Ministry Checking</b>	
028-10034-000 - CCDC NBI #0707	\$37,942.19
Amistad PNC #7133	\$53,193.00
<b>Total Related Ministry Checking</b>	<u>\$91,135.19</u>
<b>Other Cash</b>	<u>\$197.00</u>
<b>Total Cash/Checking</b>	<u>\$653,459.88</u>
<b>Savings/Money Markets</b>	
PNC Money Market #XXXX2862	\$16,916.73
PILP Mission MM #100004	\$799,370.87
<b>Total Savings/Money Markets</b>	<u>\$816,287.60</u>
<b>Investments ( &gt; 1-year)</b>	
New Covenant Funds (PCUSA)	\$52,553.60
Vanguard Funds	\$257,838.75
Presbyterian Foundation	\$13,456.38
Edward Jones	\$0.30
<b>Total Investments ( &gt; 1-year)</b>	<u>\$323,849.03</u>
<b>Other Current Assets</b>	<u>\$2,000.00</u>
<b>Total Current Assets</b>	<u>\$1,795,596.51</u>
<b>Accounts/Notes Receivable</b>	
005-11311-000 - Trinity Ft. Wayne	\$4,666.03
005-11318-000 - PYOCA Inc Insurance AR	\$10,258.00
<b>Total Accounts/Notes Receivable</b>	<u>\$14,924.03</u>
<b>Fixed Assets</b>	<u>\$413,565.98</u>
<b>Total ASSETS</b>	<u><u>\$2,224,086.52</u></u>

**LIABILITIES, FUND BALANCE, & Restricted Funds**

<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Payroll Withholding Payable	\$300.00
Employee HRA/FSA	\$67,048.91
Other Benefits Payable	\$10,306.17
<b>Total Current Liabilities</b>	<u>\$77,655.08</u>
<b>Passthrough</b>	
001-20563-000 - Presby Women Pass-Thru	\$18.97
010-20503-100 - SOLT Shared Mission Passthru	\$266.21
010-20504-100 - G/A Shared Mission Passthru	\$24,610.03
011-20500-100 - G/A Directed Missions Passthrough	\$12,254.41
041-20506-000 - G/A Peacemaking Passthrough	\$1,650.95
<b>Total Passthrough</b>	<u>\$38,800.57</u>
<b>Amistad Crstiana</b>	<u>\$10,902.08</u>
<b>Other Liabilities</b>	
<b>Other Liabilities</b>	
001-29960-000 - Deferred Inc-SOLT Rise Up	\$11,700.00
001-29965-000 - Tri-presbytery Smock Project	\$70,038.89
001-29973-000 - General Assembly Meetings	\$14,416.11
005-29970-000 - Deferred Income-Hope United AC	\$116,031.26
010-29962-000 - Youth Triennium	\$16,385.65
020-29968-000 - HMLT DR National Meeting	\$1,200.00
020-29969-000 - Hispanic Leadership	\$46,945.99

**Whitewater Valley Presbytery**  
**WVP Consolidated Balance Sheet-Finance Committee**  
**All Accounting Funds**  
**May 2023**

**Accounts**

020-29972-000 - HMLT Youth	\$26,600.00
020-29975-000 - HMLT Dorcus Baskets	\$2,895.00
020-29977-000 - Solar Oven Donations	\$258.51

<b>Total Other Liabilities</b>	<b>\$306,471.41</b>
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<b>Total Other Liabilities</b>	<b>\$306,471.41</b>
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<b>Total LIABILITIES</b>	<b>\$433,829.14</b>
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**FUND BALANCE**

**Unrestricted**

001-30000-000 - MO Fund Balance	\$292,298.64
005-30000-000 - Corp. Fund Balance	\$372,254.50
010-30000-000 - MFU Fund Balance	\$81,211.19

<b>Total Unrestricted</b>	<b>\$745,764.33</b>
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**Donor Restricted**

014-31000-000 - COM Smock Renewal Cking	\$27,930.00
015-31000-000 - Committee on Ministry Fund Balance	\$7,796.04
016-31000-000 - COM Smock Emergency Grant	\$5,167.73
017-31000-000 - New Ministry Initiative Fund Bal	\$19,596.51
020-31000-000 - Hispanic Ministries Fund Balance	\$101,769.31
026-31000-000 - Amistad Cristiana Fund Balance	(\$51,421.62)
028-31000-000 - CCDDC Fund Balance	\$78,575.75
030-31000-000 - Church Development Fund Balance	\$1,065.55
031-31000-000 - Small Congregations Fund Balance	\$10,371.41
032-31000-000 - Campus Ministries Fund Balance	\$1,326.50
033-31000-000 - Mission in Congregations Balance	\$4,794.58
035-31000-000 - Technology Grants Fund Balance	\$1,000.00
036-31000-000 - Missional Transformation Balance	\$58,054.14
038-31000-000 - Candidates - CPM Fund Balance	\$16,932.80
039-31000-000 - Johnson Schships Fund Balance	\$905.27
040-31000-000 - Pentecost Fund Balance	\$18,715.68
041-31000-000 - Peacemaking Fund Balance	\$30,654.39
042-31000-000 - Hunger Fund Balance	\$7,827.87
044-31000-000 - Refugee Resettlment Fund Balance	\$1,640.00
050-31000-000 - POT Fund Balance	\$163,187.95
062-31000-000 - Spencer Mem Training Fund Balance	\$2,242.44
077-31000-000 - Amistad Foundation Fund Balance	\$70,162.43
805-31000-000 - PYOCA Capital Fund Balance	\$412,934.32

<b>Total Donor Restricted</b>	<b>\$991,229.05</b>
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**Permanently Restricted**

100-32000-000 - Michael Fund Balance	\$387.50
101-32000-000 - Irene Johns Fund Balance	\$5,508.03
102-32000-000 - Johnson Fund Balance	\$10,500.00
103-32000-000 - Sanderson Paden Fund Balance	\$15,670.94
104-32000-000 - Forest Hill Fund Balance	\$21,197.53

<b>Total Permanently Restricted</b>	<b>\$53,264.00</b>
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<b>Total FUND BALANCE</b>	<b>\$1,790,257.38</b>
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<b>Total LIABILITIES, FUND BALANCE, &amp; Restricted Funds</b>	<b>\$2,224,086.52</b>
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Mission OPERATIONS Fund - 2024 Council Budget_1st Read Whitewater Valley Presbytery	2022 Actual	2023 Budget	2024 1st Read Budget	2024 +(-) 2023 Budget	2024 Comments/Budget Assumptions	2025 Budget Estimate	
<b>RESOURCES</b>							
Per Capita Partnership					11,317 Presbytery Adj Membership (-823/7%) @ 98%		2025 10,695 (-622 -5.5% est)
001-40000-000 - Per Capita - WVP (\$29.50 in 2023)	353,162	345,792	332,720	(13,072)	Revenue neutral \$1.68 increase	314,433	<b>Presbytery Per Capita</b>
001-40001-000 - Per Capita - Dismissed Congregations	-	5,000	5,000	-		5,000	2019 = 27.96
001-40002-000 - Prior Yr Per Capita - WVP	7,921	1,000	1,000	-		1,000	2020 = 28.63 (+.67)
Per Capita-WVP (\$28.63 '20, \$28.63 '21, 29.50 '22)	361,083	351,792	338,720	(13,072)	<b>2024 Per Capita @ \$30.00 +.50</b>	320,433	2021 = 28.63 (no change)
001-40005-000- SOLT (\$3.81 in 2023)	45,061	44,660	42,255	(2,405)		39,933	2022 = 29.50 (+.87)
Per Capita-SOLT (\$3.81 2017-2022)	45,061	44,660	42,255	(2,405)	2024 Per Capita \$3.81 est. no change	39,933	2023 = 29.50 (no change)
001-40010-000 - Per Capita - G/A (\$9.85 2023)	106,206	115,460	108,688	(6,772)		102,715	2024 = 30.00 (+.50)
Per Capita-G/A (\$8.95 '20, \$8.98 '21/'22)	106,206	115,460	108,688	(6,772)	<b>2024 Per Capita \$9.80 -(.05)</b>	102,715	2025 = 30.00 (no change)
Total Per Capita - G/A & SOLT	151,267	160,120	150,944	(9,176)		142,648	
Total Per Capita (\$43.16 2023)	512,350	511,912	489,664	(22,248)	<b>\$43.61 Per Capita 2024 +0.45</b>	463,081	
Partnerships							
001-42027-000 - Synod Bookkeeping Services	11,744	11,744	12,948	1,204	Presbytery Provided Bookkeeping Services	12,948	
001-42028-000 - Synod IT Support Services	4,756	5,000	5,500	500	Presbytery Provided Technology Services	5,500	
Partnerships	16,500	16,744	18,448	1,704	Synod Bookkeeping, Tech Services	18,448	
Banking/Investments/Misc. Income							
001-43000-000 - Interest Income	3,623	4,000	7,500	3,500	<b>\$750k Endowment @4.25% = \$31,875</b>	7,500	
001-43500-000 - Misc Income	409	675	675	-		675	
Banking/Investments/Misc.	4,033	4,675	8,175	3,500		8,175	
<b>Total RESOURCES</b>	<b>532,883</b>	<b>533,331</b>	<b>516,287</b>	<b>(17,044)</b>		<b>489,704</b>	
<b>INVESTMENTS IN MINISTRY</b>							
<b>LEADERSHIP</b>							
Executive Staff					<b>Council Effective Salary Range \$87/106k</b>		
001-50000-000 - EP - Salary	52,387	55,006	55,006	-	(\$96,605 budgeted)	55,006	
001-50005-000 - EP - Housing	39,618	41,599	41,599	-		41,599	
001-50007-000 - EP - SECA Offset	7,038	7,390	7,390	-		7,390	
Executive Presbyter-Compensation 1.0 FTE	99,043	103,995	103,995	-		103,995	
001-50010-000 - EP - BOP	34,042	37,676	37,676	-	BOP Pastor Participation (39%)	37,676	
001-50015-000 - EP - Medical Savings	2,000	2,000	2,000	-	No BoP dues on HRA	2,000	
001-50020-000 - EP - 403(b) Match	2,476	2,600	2,600	-	No BoP dues on 403b Match	2,600	
001-50026-000 - EP - Executive Coach	2,000	1,250	1,250	-		1,250	
001-50025-000 - EP - Continuing Ed	2,001	2,000	2,000	-		2,000	
Executive Presbyter - Benefits	42,519	45,526	45,526	-		45,526	
Total Executive Presbyter	141,562	149,521	149,521	-		149,521	
001-50100-000 - Stated Clerk-Salary	26,218	27,267	28,630	1,363	5% COLA Per Personnel Committee	28,630	
Stated Clerk - Compensation .40 FTE	26,218	27,267	28,630	1,363		28,630	
001-50105-000 - Stated Clerk - BOP	2,621	2,727	2,863	136	10% Minister Choice -Pension/DD	2,863	
001-50160-000 - Stated Clerk- Med Savings	-	-	-	-		-	
001-50165-000 - Stated Clerk- 403(b) Match	-	-	-	-		-	
001-50305-000 - Stated Clerk Continuing Ed	-	500	500	-		500	
Stated Clerk-Benefits	2,621	3,227	3,363	136		3,363	
Total Stated Clerk	28,839	30,494	31,993	1,500		31,993	
Total Executive Staff	170,401	180,015	181,515	1,500		181,514	
Support Staff							
001-50175-000 - A.A. Program & IT - Salary	47,857	50,249	52,761	2,512	5% COLA Per Personnel Committee	52,761	
Information Technology-Compensation .80 FTE	47,857	50,249	52,761	2,512	Synod reimburses \$5,500 (see resources)	52,761	

Mission OPERATIONS Fund - 2024 Council Budget_1st Read Whitewater Valley Presbytery	2022 Actual	2023 Budget	2024 1st Read Budget	2024 +(-) 2023 Budget	2024 Comments/Budget Assumptions	2025 Budget Estimate
001-50180-000 - A.A. Program & IT - Pension/D&D	4,546	5,276	5,540	264	10.5% Pension/DD	5,540
001-50180-000 - A.A. Program & IT - Healthcare	10,168	11,072	12,000	928	Menu Options-Member Only	12,000
001-50185-000 - A.A. Prog & IT-Medical Saving	5,000	5,000	5,000	-	No BoP dues on HRA	5,000
001-50190-000 - A.A. Prog & IT-403(b) Match	-	-	-	-	up to 2.5% of compensation (N/A)	-
001-50195-000 - A.A. Program & IT - FICA	3,814	3,844	4,036	192	7.65% Salary	4,036
Information Technology-Benefits	23,529	25,192	26,576	1,384		26,576
<b>Total Information Technology</b>	<b>71,386</b>	<b>75,441</b>	<b>79,338</b>	<b>3,896</b>		<b>79,337</b>
001-50200-000 - Office Assistant - Salary	40,496	42,520	44,646	2,126	5% COLA Per Personnel Committee	44,646
Admin Assistant-Compensation 1.0 FTE	40,496	42,520	44,646	2,126		44,646
001-50205-000 - Office Assistant - Pension/D&D	3,847	4,465	4,688	223	9.5% Pension/DD	4,688
001-50205-000 - Office Assistant - Healthcare	10,111	11,072	12,000	928	Menu Options-Member Only	12,000
001-50210-000 - Office Assist-Medical Savings	5,000	5,000	5,000	-	No BoP dues on HRA	5,000
001-50215-000 - Office Assist-403(b) Match	1,012	1,063	1,116	53	up to 2.5% of compensation	1,116
001-50220-000 - Office Assistant - FICA	3,251	3,253	3,415	163	7.65% Salary	3,415
Office Assistant-Benefits	23,221	24,852	26,219	1,367		26,219
<b>Total Office Assistant</b>	<b>63,717</b>	<b>67,372</b>	<b>70,865</b>	<b>3,493</b>		<b>70,865</b>
001-50225-000 - Bookkeeping - Presbytery & Ministries	38,176	40,085	42,089	2,004	5% COLA Per Personnel Committee	42,089
001-50225-000 - Bookkeeping - Synod	11,744	12,331	12,948	617	Synod reimburses \$12,948 (see resources)	12,948
Bookkeeping Services .40 FTE	49,920	52,416	55,037	2,621		55,037
Committee/Church Staff Support .15 FTE	18,720	19,656	20,639	983		20,639
<b>Total Bookkeeping, Other Support Services/Staffing</b>	<b>68,640</b>	<b>72,072</b>	<b>75,676</b>	<b>3,604</b>		<b>75,676</b>
<b>Total Support Staff</b>	<b>203,743</b>	<b>214,886</b>	<b>225,879</b>	<b>10,993</b>		<b>225,878</b>
Bonus Staff	10,000	-	-	-		-
<b>TOTAL LEADERSHIP</b>	<b>384,144</b>	<b>394,900</b>	<b>407,393</b>	<b>12,493</b>		<b>407,392</b>
<b>PROFESSIONAL/OFFICE/INSURANCE</b>						
Other Professional Services						
Accounting/Other Services						
001-50515-000 - Payroll Processing Fees	1,605	1,500	1,500	-		1,500
001-50520-000 - Financial Audit Fees	3,250	6,500	6,500	-		6,500
001-50527-000 - HRA/FSA Benefits Administration	1,134	1,500	1,500	-	Increased participants	1,500
<b>Total Audit/Other Prof Services</b>	<b>5,989</b>	<b>9,500</b>	<b>9,500</b>	<b>-</b>		<b>9,500</b>
Banking/Investment						
001-50530-000 - Bank Charges/Fees	673	500	500	-		500
<b>Total Banking/Investment</b>	<b>673</b>	<b>500</b>	<b>500</b>	<b>-</b>		<b>500</b>
<b>Total Professional Services</b>	<b>6,662</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>		<b>10,000</b>
<b>Office Lease/Operations</b>						
001-50550-000 - Office Lease	23,219	23,837	24,733	896	2.5% plus \$300 for conf rooms	24,733
<b>Total Office Lease/Maintenance</b>	<b>23,219</b>	<b>23,837</b>	<b>24,733</b>	<b>896</b>	increase based on prior years	<b>24,733</b>
<b>Office Operations</b>						
001-50600-000 - Office Supplies	535	1,000	1,000	-	Synod Offsets/Shares Total Cost	1,000
001-50605-000 - Kitchen Supplies	145	150	150	-	Synod Offsets/Shares Total Cost	150
001-50610-000 - Copier Lease & Maintenance	1,097	1,100	1,100	-	Synod Offsets/Shares Total Cost	1,100
001-50630-000 - Postage/Shipping	499	750	750	-		750
001-50635-000 - Dues/Subscriptions	22	100	100	-		100
<b>Total Office Operations</b>	<b>2,299</b>	<b>3,100</b>	<b>3,100</b>	<b>-</b>		<b>3,100</b>
<b>Information Technology</b>						
Hardware/Software/Maintenance						

Mission OPERATIONS Fund - 2024 Council Budget_1st Read Whitewater Valley Presbytery	2022 Actual	2023 Budget	2024 1st Read Budget	2024 +(-) 2023 Budget	2024 Comments/Budget Assumptions	2025 Budget Estimate
001-50700-000 - IT Hardware	742	3,000	3,000	-		3,000
001-50710-000 - Other Computer	-	-	-	-		-
001-50750-000 - IT/Network Support Services	-	250	250	-		250
001-50725-000 - Software Applications	5,321	5,500	5,500	-		5,500
<b>Total Information Technology</b>	<b>6,062</b>	<b>8,750</b>	<b>8,750</b>	-		<b>8,750</b>
<b>Communications/Internet</b>				-		
001-50800-000 - Phone Service	1,171	1,250	1,250	-	Synod Offsets/Shares Total Cost	1,250
001-50805-000 - Cellular Service	1,671	1,500	1,500	-		1,500
001-50835-000 - Website/Domain Hosting	805	550	550	-		550
001-50840-000 - Teleconferencing/Net Meeting	850	300	300	-		300
<b>Total Communications/Internet</b>	<b>4,498</b>	<b>3,600</b>	<b>3,600</b>	-		<b>3,600</b>
<b>Insurance</b>				-		
<b>Workers Compensation</b>				-		
001-50900-000 - Workers Comp Presbytery	900	1,000	1,000	-		1,000
<b>Total Workers Compensation</b>	<b>900</b>	<b>1,000</b>	<b>1,000</b>	-		<b>1,000</b>
<b>General Liability/Umbrella</b>				-		
001-50920-000 - General Liability Presbytery	2,600	5,000	5,000	-	Removing Pyoca from policy	5,000
<b>Total General Liability/Umbrella</b>	<b>2,600</b>	<b>5,000</b>	<b>5,000</b>	-		<b>5,000</b>
<b>Total Insurance (GL/Umbrella/WC)</b>	<b>3,500</b>	<b>6,000</b>	<b>6,000</b>	-		<b>6,000</b>
<b>PROFESSIONAL/OFFICE/INSURANCE</b>	<b>46,240</b>	<b>55,287</b>	<b>56,183</b>	<b>896</b>		<b>56,183</b>
<b>REIMBURSEMENTS</b>				-		
<b>OGA/Exec/Other Staff</b>				-		
<b>General Assembly Meetings</b>				-		
001-51000-000 - G/A Meetings Lodging	1,500	3,000	3,000	-	Partially funded each year	3,000
001-51005-000 - G/A Meetings Airfare/Mileage	375	750	750	-	Partially funded each year	750
001-51010-000 - G/A Meetings Food/Refreshment	125	250	250	-	Partially funded each year	250
<b>Total General Assembly Meetings</b>	<b>2,000</b>	<b>4,000</b>	<b>4,000</b>	-		<b>4,000</b>
<b>EP/IEP Reimbursements</b>				-		
001-51025-000 - EP Mileage	1,899	5,250	5,250	-		5,250
001-51026-000 - EP Professional Expenses	3,214	5,250	5,250	-		5,250
<b>Total EP Reimbursements</b>	<b>5,112</b>	<b>10,500</b>	<b>10,500</b>	-		<b>10,500</b>
<b>Other Reimbursements</b>				-		
001-51035-000 - Stated Clerk Reimbursable Exp	500	500	1,000	500	Session Reviews	1,000
001-51048-000 - Financial Services Reimbursable Exp	870	1,500	1,000	(500)		1,000
<b>Total Other Reimbursements</b>	<b>1,370</b>	<b>2,000</b>	<b>2,000</b>	-		<b>2,000</b>
<b>Total GA Meeting/Executive/Other</b>	<b>8,482</b>	<b>16,500</b>	<b>16,500</b>	-		<b>16,500</b>
<b>Presbytery/Council</b>				-		
<b>Meetings Travel/Mileage</b>				-		
001-51052-000 - Presbytery Meetings	959	5,600	2,800	(2,800)		2,800
001-51050-000 - Travel & Mileage-Presbytery	199	250	250	-		250
001-51055-000 - Travel & Mileage-Council	251	250	250	-		250
001-51060-000 - Travel & Mileage-Other Groups	950	1,000	1,000	-		1,000
001-51056-000 - Council Meals	411	500	500	-		500
001-51057-000 - COM Meals	1,746	1,000	1,500	500	increase in food costs	1,500
001-51061-000 - Retired Pastors Support	2,305	1,000	2,500	1,500	increase in retired pastor participation	2,500
<b>Total Presbytery/Council/COM</b>	<b>6,820</b>	<b>9,600</b>	<b>8,800</b>	<b>(800)</b>		<b>8,800</b>
<b>Meetings Admin/Office Supplies</b>				-		
001-51065-000 - Office, Printing, Misc-Presby	-	200	200	-		200
001-51070-000 - Office, Printing, Misc-Council	-	-	-	-		-

Mission OPERATIONS Fund - 2024 Council Budget_1st Read Whitewater Valley Presbytery	2022 Actual	2023 Budget	2024 1st Read Budget	2024 +(-) 2023 Budget	2024 Comments/Budget Assumptions	2025 Budget Estimate
<b>Total Meetings Misc. / Supplies</b>	-	200	200	-		200
<b>Moderator's Office</b>						
001-51080-000 - Moderator Mileage	-	500	500	-		500
001-51081-000 - Moderator Training/Reimb	-	750	750	-		750
<b>Total Moderator's Office</b>	-	1,250	1,250	-		1,250
<b>Total Presbytery/Council</b>	6,820	11,050	10,250	(800)		10,250
<b>Total Reimbursements</b>	15,302	27,550	26,750	(800)		26,750
<b>Other/Miscellaneous</b>						
001-51090-000 - Memorials/Flowers/Gifts	215	650	650	-		650
001-51099-000 - Misc. Expense/Prior Period Adjustment		-	-	-		-
<b>Total Other/Memorials/Gifts</b>	215	650	650	-		650
<b>TOTAL REIMBURSEMENTS</b>	15,517	28,200	27,400	(800)		27,400
<b>TOTAL LEADERSHIP/OFFICE/REIMBURSEMENTS</b>	445,901	478,387	490,976	12,589		490,975
<b>Per Capita (Pass Thru)</b>						
<b>G/A Per Capita Disbursement</b>						
001-51100-000 - G/A Per Capita - Churches	110,813	119,726	112,435	(7,291)		104,811
<b>G/A Per Capita Disbursement</b>	110,813	119,726	112,435	(7,291)	(\$3,747) est. OGA unpaid per capita	104,811
<b>SOLT Per Capita Disbursement</b>						
001-51110-000 - SOLT Per Capita-Churches	47,015	46,311	43,712	(2,599)		40,748
<b>SOLT Per Capita Disbursement</b>	47,015	46,311	43,712	(2,599)	(\$1,457) est. SOLT unpaid per capita	40,748
<b>Total Per Capita Expense</b>	157,828	166,037	156,148	(9,889)	(\$5,204) est. Total Unpaid Per Capita Expense	145,559
<b>TOTAL INVESTMENTS IN OPERATING MINISTRY</b>	603,729	644,424	647,124	2,699		636,534
<b>ALLOCATIONS</b>						
001-XXXX-000 Leadership	(37,428)	(39,490)	(40,739)	(1,249)		(40,739)
001-XXXX-000 Office Services	(5,301)	(5,529)	(5,618)	(90)		(5,618)
001-XXXX-000 Reimbursements/Other	(2,910)	(2,820)	(2,740)	80		(2,740)
Allocation from Mission Focus Units	(45,639)	(47,839)	(49,098)	(1,259)	10% from Mission Focus Units	(49,098)
Allocations from Other Funds	(35,675)	(36,000)	(36,000)	-	3% Other Funds Admin/Services	(36,000)
<b>Total Allocations</b>	(81,314)	(83,839)	(85,098)	(1,259)		(85,098)
<b>Total INVESTMENTS IN MINISTRY (After Allocations)</b>	522,415	560,586	562,026	1,440		551,437
<b>Net Total Surplus / (Deficit)</b>	10,468	(27,255)	(45,739)	(18,485)		(61,733)
<b>Estimated Beginning Of Year Fund Balance</b>	106,966	117,434	90,180			44,442
<b>Estimated Resources</b>	532,883	533,331	516,287			489,704
<b>Estimated Investments</b>	522,415	560,586	562,026			551,437
<b>Estimated/End Of Year Fund Balance</b>	117,434	90,180	44,442		Min. Target Balance \$25,000	(17,290)