

Presbytery of Whitewater Valley

Stated Assembly Meeting Docket Saturday, August 7, 2021

(Requests for New Business to be received by the Stated Clerk no later than 10:30 a.m.)

Business Meeting

- Convene and Call to Order Moderator Mike Whitfield
- Opening Prayer Moderator Mike Whitfield
- Approval of Docket Moderator Mike Whitfield
- Stated Clerk's Report Stated Clerk Terry Epling
- Seating of Corresponding Members Executive Presbyter Alan Thames
- Consent Agenda ACTION: Approve 05052021 Presbytery minutes
- Transitions within the Presbytery Gretchen Schneider, COM Vice-Moderator
  1. Conclusions: Rev. Debbie Mansell at IU Health West; Rev. Frank Mansell at John Knox, Indianapolis; Rev. Oscar Clavel at Tabernacle, Indianapolis
  2. Beginnings: Rev. David Park at Korean Presbyterian Church of Indianapolis; Rev. Carrie Winebrenner at First Presbyterian, Fort Wayne; Rev. Kelly Spencer at Second Presbyterian, Indianapolis; Rev. Rachel Lemke Reid in Genesee Valley Presbytery; Rev. LydiaGrace Espiritu-Gray at First Presbyterian, Richmond
  3. Ordination Anniversaries since previous Presbytery Assembly:
    - Rev. Donald Durrett – 60 years
    - Rev. Gary Ziegler – 50 years
    - Rev. Peter Jessen – 40 years
    - Rev. Daniel Sutherin – 40 years
    - Rev. Charlotte Lohrenz – 35 years
    - Rev. Lee Dorsey – 35 years
    - Rev. Anne Bain Epling – 25 years
    - Rev. Shelly White Wood – 20 years
    - Rev. Roger McDaniel – 20 years
    - Rev. Michael Samson – 15 years
    - Rev. Brian Shivers – 10 years
- Presentation of 2022 Recommended Minimum Terms of Call Gretchen Schneider  
ACTION: Approve the 2022 Recommended Minimum Terms of Call
- First Read of the 2022 Mission Operations and Mission Focus Units Budgets  
(from the Finance Committee through the Coordinating Council Commission)  
Greg Maier
- Update from the Administrative Commission for St. Andrew Presbyterian of Indianapolis  
Rev. Deb Mitchell

Worship

Assembly - Whitewater Valley Presbytery

Aug 7, 2021

*Musical Prelude* Order My Steps

Witherspoon Presbyterian Church

*Call to Worship (Responsively)*

Psalm 34:1-8

I will bless the Lord at all times;  
the praise of God shall ever be in my mouth.

**I will glory in the Lord;  
let the lowly hear and rejoice**

Proclaim with me the greatness of the Lord;  
let us exalt God's name together.

**I sought the Lord, who answered me  
and delivered me from all my fears.**

Look upon the Lord and be radiant,  
and let not your faces be downcast.

**I called in my affliction, and the Lord heard me  
and saved me from all my troubles.**

The angel of the Lord encamps around those who fear the Lord  
and delivers them.

**Taste and see that the Lord is good;  
happy are they who take refuge in God**

*Gathering Prayer*

God, our creator,  
as in the beginning you formed us out of the dust of the earth  
and breathed us into life,  
so now, by your Spirit, breathe into us new life.  
As at Pentecost your Spirit fell upon waiting disciples,

and empowered them as your faithful witnesses,  
may the power of your Spirit transform us,  
the prompting of your Spirit lead us,  
and the gifts of your Spirit mark our lives,  
now and forever. **Amen.**

*Hymn* Here in this Place (Gather Us In)

GTG 401

This 1979 hymn is clearly a corporate prayer to God on behalf of the diverse congregation assembled for worship, longing to be transformed and used as God's witnesses and for God's purposes.

*Prayer of Confession (Unison)*

**Creative and loving God,**

**you have searched us out and known us**

**and all that we are is open to you.**

**We confess that we have sinned:**

**we have put up walls between ourselves and you,**

**closing our hearts to your gifts.**

**We have failed to respect and honor the gifts you have given us in creation,**

**earth and all living things.**

**We squander the inheritance of generations to come.**

**We have sinned against each other:**

**we have put up walls between ourselves and our neighbors,**

**giving in to fear, ignorance, and arrogance.**

**We are stained by the sin of racism**

**and fail to respect the gifts of all your peoples.**

**We have used our power to dominate**

**and our weakness to manipulate;**

we have evaded responsibility  
and failed to confront evil;  
we have trusted false gods  
and listened to their promises;  
we have denied dignity  
to ourselves and to each other;  
we have fallen into deep despair.  
In our despair we have forgotten you,  
and have gone away from your path.

Forgive us for what we have done to hurt others  
and the ways we have hurt your earth.  
Give us your blessing and help.  
Let us walk in your great love;  
through the great peacemaker,  
your Son, Jesus Christ.

*Assurance of Pardon (Responsively)*

Do not fear, says the Lord,  
For I have redeemed you.  
I have called you by name; you are mine.

Isa. 43:1, 19

God is doing a new thing; now it springs forth!  
By the grace of Jesus Christ,  
We are forgiven! **Thanks be to God.**

*Hymn* God the Sculptor of the Mountains <https://youtu.be/SajnxEOYMrI> GTG 5

Despite the great sweep of these stanzas, each one ends by describing how our human condition needs God's help: formless, aimless, hungry, searching. Each of these adjectives is

followed by a related three-syllable petition: shape us now, lead us now, feed us now, meet us now.

*Prayer for Illumination*

O God, by your Holy Spirit  
tell us what we need to hear  
and show us what we ought to do  
to obey Jesus Christ our Savior. Amen.

*Scripture*

Luke 2:41-52

*Sermon*

Rev. Sara Dingman

*Affirmation of Faith (Responsively)*

from A Brief Statement of Faith

**In a broken and fearful world  
the Spirit gives us courage  
to pray without ceasing,  
to witness among all peoples to Christ as Lord and Savior,  
to unmask idolatries in Church and culture,  
to hear the voices of peoples long silenced,  
and to work with others for justice, freedom, and peace.**

**In gratitude to God, empowered by the Spirit,  
we strive to serve Christ in our daily tasks  
and to live holy and joyful lives,  
even as we watch for God's new heaven and new earth,  
praying, "Come, Lord Jesus!"**

**With believers in every time and place,  
we rejoice that nothing in life or in death**

**can separate us from the love of God  
in Christ Jesus our Lord.**

*Communion Hymn*

We Gather Here in Jesus' Name

GTG 510

The center of this text recalls Christ's post-resurrection meal at Emmaus, a reminder that the Risen Christ is in our midst when two or three gather in his name and share a foretaste of the Heavenly Feast.

*Communion*

*The Invitation to the Lord's Table*

Sisters and brothers, this is the joyful feast of the people of God! Women, men, youth, boys, girls, come! The scriptures say they will come from north and south, and from east and west, and sit at table in the kingdom of God. This is the Lord's Table. Christ, our Lord, invites those who love him. Come to the feast which he has prepared.

*Great Thanksgiving*

The Lord be with you. **And also with you.**

Lift up your hearts. **We lift them up to the Lord.**

Let us give thanks to the Lord our God. **It is right to give our thanks and praise.**

It is truly right and just to give you thanks in every time and in every place, almighty God. We give you thanks for the gift of creation and especially for the gift of life. We are grateful that you have made us in your image and that you pardon us when we act as though you have no authority over our lives. We are grateful that you sustain us in your great love. And so, with all your people, with angels, archangels, and with all the company of heaven we praise and magnify your glorious name, joining our voices in the eternal hymn:

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

You are holy, and blessed is your Son, Jesus Christ, who was born of Mary and shared the joys and sorrows of the life we know. You anointed Jesus Christ with your Spirit to preach good news to the poor, to bind up the brokenhearted, to proclaim liberty to the captives, to give sight to the blind, and to liberate the oppressed, proclaiming the year of the Lord's favor. In his baptism, suffering, death, and resurrection you gave birth to your Church, and made a new covenant with us by water and the Spirit.

We give you thanks that on the night before he died, the Lord took bread in his hands; and, after giving thanks to you, he broke it, saying: This is my body given for you, do this in

remembrance of me. In the same way, after supper, he took the cup, saying: This cup is the new covenant in my blood. Every time you drink it, do this in remembrance of me. In this way we proclaim the Lord's death until he comes again. Remembering the grace of your Son Jesus Christ, we take from your creation this bread and this wine, and joyfully celebrate his dying and rising as we await the day of his coming, proclaiming the mystery of faith:

**Christ has died, Christ is risen, Christ will come again.**

Pour out your Holy Spirit upon your people and upon these your gifts of bread and wine, so that the bread we share and the cup we bless will be for us the body and blood of Christ. Make us one with Christ, one with our neighbors, and one in service to all the world. Through Christ, with Christ, in Christ, in the unity of the Holy Spirit, all glory and honor are yours, almighty God, now and forever. **Amen.**

And now with the confidence of the children of God, let us pray together: **Our Father who art in heaven, hallowed be your name. Thy kingdom come, thy will be done, one earth as it is in heaven. Give us this day our daily bread. And forgive us our debts as we forgive our debtors. Lead us not into temptation, but deliver us from evil. For thine is the kingdom and the power and glory forever. Amen.**

*The Breaking of Bread and the Sharing of the Cup*

*Communion Prayer (Unison)*

**O God, send us out from our Lord's table to answer his summons into new life and to follow him with joy and gladness. Set our feet in his holy way, that our lives may be signs of his life and all we do may show forth his love. Amen.**

*Hymn* Shout to the North

GTG 319

This praise and worship song comes from Delirious?, an English Christian rock and worship band. Although the style is new, the message is an enduring one: God will provide the strength we need to proclaim the good news of salvation to all parts of the world.

*Blessing and Charge*

May the God of hope

Rom. 15:13

fill you with all joy and peace in believing,

so that you may abound in hope

by the power of the Holy Spirit.

Like good stewards of the manifold grace of God,

1 Pet. 4:10-11

serve one another

with whatever gift each of you has received.

To God be the glory and the power

forever and ever. **Amen.**

*Musical Postlude*



## **Whitewater Valley Presbytery**

### **Stated Clerk's Report**

**August 7, 2021**

#### **1. Administrative Commissions to Ordain**

##### **a. Carrie Winebrenner**

The Administrative Commission authorized by the presbytery and appointed by the Moderator to ordain Carrie Winebrenner as Minister of Word and Sacrament, met at 2:00 p.m. on May 23, 2021, at First Presbyterian Church, Fort Wayne. Rev. Gretchen Schneider moderated the meeting.

The commissioners included RE Antoinette Lee (First, Fort Wayne), RE William Werling (Grace, Fort Wayne), Rev. Dr. Anne Bain Epling, and Rev. Dr. Michael Lindvall.

Rev. Dr. Sallie Watson (Mission Presbytery), Rev. Andrew Frazier (Detroit Presbytery), and RE Phil and RE Sue Winebrenner (Covenant PC, San Antonio, Texas), participated in worship leadership.

##### **b. Lydia Grace Quine-Espiritu Gray**

The Administrative Commission authorized by the presbytery and appointed by the Moderator to ordain Lydia Grace Quine-Espiritu Gray as Minister of Word and Sacrament, met at 3:00 p.m. on May 23, 2021, at First Presbyterian Church, New Castle. Ruling Elder Michael Whitfield moderated the meeting.

The commission included RE Mary Krupp (First, New Castle), RE Ashton Veramallay (First, Richmond), Rev. Rex Espiritu, and Rev. David Layman. Ms. Susan Delay, from St. Anne Catholic Church, New Castle, participated in worship leadership as an ecumenical representative.

##### **c. Rachael Lemke Reid**

The Administrative Commission authorized by the presbytery and appointed by the Moderator to ordain Rachel Lemke Reid as Minister of Word and Sacrament, met at 3:30 p.m. on June 13, 2021, at Irvington Presbyterian Church, Indianapolis. Ruling Elder Michael Whitfield moderated the meeting.

The commission included RE Lana Wooden (Irvington PC, Indianapolis), RE Judy Lovejoy (Greenwood PC), Rev. Maureen Wilson, and Rev. Ruth Chadwick Moore. Ms. Lori Chapman, from New Bethel Baptist Church, Indianapolis, participated in worship leadership as an ecumenical representative.

##### **d. Kelly Spencer**

The Administrative Commission authorized by the presbytery and appointed by the Moderator to ordain Kelly Spencer as Minister of Word and Sacrament, met at 3:00 p.m. on June 13, 2021, at Second Presbyterian Church, Indianapolis. Rev. Brian Shivers moderated the meeting.

The commission included RE Becky Haggarty (Second, Indianapolis), RE Rebecca Mackey (Second, Indianapolis), RE Martha McDonald (First PC, Irvington), RE Ann VanMeter, Rev. Barb Parker, Rev. Laurie Wolcott, Rev. Alexis Allum, Rev. Madison

Vanveelen, Rev. Chris Palmer, Rev. Gracie Payne, Rev. Mike Samson, Rev. David Berry, Rev. Karen Lang, and Rev. Chris Henry.

Ms. Chelsea Williams (PhD Candidate, Princeton Seminary), and Ms. Katie Spencer participated in worship leadership. Vicar Zachary Wright, Bethel Lutheran Church (ELCA), North East, Maryland, participated in worship as an ecumenical representative.

## 2. Session Records Review

Clerks of Sessions were invited to conduct a self-review of their session's 2020 minutes because in-person reviews were not advisable during the pandemic quarantines. The Stated Clerk expects in-person reviews to resume regionally in early 2022 for the review of 2021 minutes.

The records of the following sessions were reviewed, and a report was submitted to the Stated Clerk:

<b>Location</b>	<b>Congregation</b>	<b>Clerk of Session</b>
Anderson	First Presbyterian Church	William Beeler
Avon	White Lick Presbyterian Church	Virginia A Sheets
Bluffton	First Presbyterian Church	Ira Zadylak
Brookville	Mt. Carmel Presbyterian Church	Linda S Fox
Connersville	First Presbyterian Church	Carla Beard
Edinburgh	Edinburgh Presbyterian Church	Lee Pierse
Elwood	First Presbyterian Church	Wanda Helm
Fort Wayne	Trinity Presbyterian Church	Jane Borchelt
Fort Wayne	First Presbyterian Church	Lucinda L. Foltz
Fort Wayne	United Faith Presbyterian Church	Margaret M Kelley
Fort Wayne	Grace Presbyterian Church	John Current
Greensburg	Kingston Presbyterian Church	Ed Parker
Greensburg	Springhill Presbyterian Church	Pam Blasdel
Greensburg	First Presbyterian Church	Darleen Fox
Greenwood	Greenwood Presbyterian Church	Judith Lovejoy
Indianapolis	John Knox Presbyterian Church	Pamela J Herman
Indianapolis	Second Presbyterian Church	Cathie Reese
Indianapolis	Orchard Park Presbyterian Church	Nick Tillems
Indianapolis	Northminster Presbyterian Church	Cheryl Plunkett
Indianapolis	Faith Presbyterian Church	Tyke Kuhn
Indianapolis	Irvington Presbyterian Church	T J Hengst
Indianapolis	Tabernacle Presbyterian Church	Sharon Marshall
Indianapolis	Southminster Presbyterian Church	Lisa Schnepf
Jonesboro	First Presbyterian Church of Grant County	Karen Owen
Knightstown	Bethel Presbyterian Church	Mary Jo Purtee
Lewisville	First Presbyterian Church	Joyce Winchester
McCordsville	Christ Presbyterian Church	William Wheeler
Muncie	First Presbyterian Church	Aileen Howard
Muncie	St. Andrew Presbyterian Church	Carma Shawzer

Noblesville	First Presbyterian Church	Karen McCord
Portland	First Presbyterian Church	Jennifer Rupe
Rushville	Trinity Presbyterian Church	Ann R Lacy
Tipton	First Presbyterian Church	Mary Chittum
Westfield	Cross Roads Presbyterian Church	Doug Thornberry
Winchester	First Presbyterian Church	Jeff Ward

The Stated Clerk has not received a review report from the following sessions for their 2020 minutes. The Clerk of Session is encouraged to submit a report prior to the November stated meeting.

<b>Location</b>	<b>Congregation</b>
Boggsstown	First Presbyterian Church
Clayton	Clayton Presbyterian Church
Fishers	New Hope Presbyterian Church
Franklin	First Presbyterian Church
Hartford City	First Presbyterian Church
Indianapolis	Fairview Presbyterian Church
Indianapolis	First-Meridian Heights Presbyterian Church
Indianapolis	Immanuel Presbyterian Church
Indianapolis	Korean Presbyterian Church
Indianapolis	Witherspoon Presbyterian Church
Liberty	First Presbyterian Church
New Castle	First Presbyterian Church
Plainfield	Hope United Presbyterian Church
Richmond	First Presbyterian Church
Rushville	First Presbyterian Church
Shelbyville	First Presbyterian Church
Zionsville	Zionsville Presbyterian Church

### 3. Statistics of the Church

<b>2020 Whitewater Valley Presbytery Statistical Report</b>					
<b>Membership</b>	-	-	-	-	-
Prior Active Members	<b>12596</b>		Adjusted membership	<b>12598</b>	
Gains			Losses		
Certificate	<b>53</b>		Certificate	<b>26</b>	
Youth Professions	<b>96</b>		Deaths	<b>264</b>	
Professions & Reaffirmations	<b>68</b>		Deleted for any Other Reason	<b>185</b>	
<b>Total Gains</b>	<b>217</b>		<b>Total Losses</b>	<b>475</b>	
<b>Total Ending Active Members</b>	<b>12340</b>				
<b>Baptisms</b>			Average Weekly Worship Attendance	<b>5236</b>	
Presented by Others	<b>53</b>		Female Members	<b>6984</b>	
At Confirmation	<b>14</b>		Friends of the Congregation	<b>1180</b>	
All Other	<b>5</b>		Ruling Elders on Session	<b>386</b>	
<b>Age Distribution of Active Members</b>			<b>People with Disabilities</b>		
25 & Under	<b>1197</b>		Hearing impairment	<b>552</b>	
26 - 40	<b>1617</b>		Sight impairment	<b>176</b>	
41 - 55	<b>1739</b>		Mobility impairment	<b>333</b>	
56 - 70	<b>2658</b>		Other impairment	<b>353</b>	
Over 70	<b>3596</b>				
<b>Total Reported</b>	<b>10807</b>				
<b>Christian Education</b>					
Birth - 3	<b>310</b>		Grade 7	<b>119</b>	
Age 4	<b>110</b>		Grade 8	<b>124</b>	
Kindergarten	<b>115</b>		Grade 9	<b>127</b>	
Grade 1	<b>126</b>		Grade 10	<b>161</b>	
Grade 2	<b>120</b>		Grade 11	<b>132</b>	
Grade 3	<b>118</b>		Grade 12	<b>132</b>	
Grade 4	<b>116</b>		Young Adults	<b>196</b>	
Grade 5	<b>129</b>		Over 25	<b>1983</b>	
Grade 6	<b>137</b>		Teachers/Officers	<b>648</b>	
			<b>Total Christian Education</b>	<b>4903</b>	

<b>Racial Ethnic</b>				
Asian/Pacific Islander/South Asian	<b>146</b>		Native American/Alaska Native/Indigenous	<b>0</b>
Black/African American/African	<b>230</b>		White	<b>10317</b>
Middle Eastern/North African	<b>16</b>		Multiracial	<b>49</b>
Hispanic/Latino-a	<b>54</b>			
			<b>Total Reported</b>	<b>10812</b>
<b>Financial Data</b>				
Annual Income	<b>31,693,498</b>		Mission Expenses	<b>3,651,009</b>
Annual Expenses	<b>27,621,420</b>		Personnel Expenses	<b>11,441,759</b>
			Facilities Expenses	<b>4,961,359</b>

**Whitewater Valley Presbytery**  
**STATED MEETING**  
**Wednesday, May 5, 2021**

Whitewater Valley Presbytery met by video conference for a stated meeting on May 5, 2021. The Moderator, Ruling Elder Mike Whitfield, called the meeting to order at 10:00 a.m. from the sanctuary of Irvington Presbyterian Church, Indianapolis.

The Moderator opened the meeting with prayer.

The Docket was provided in advance of the meeting. The Moderator called for amendments to the proposed docket. There being no amendments, the docket was approved by consent. The Moderator instructed presbyters to submit items of new business to the Stated Clerk by 11:00 a.m. for consideration in the afternoon.

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

### **Executive Presbyter Report**

The Executive Presbyter, the Rev. Alan Thames, introduced Ruling Elder Jim Rissler, CEO of the Presbyterian Investment and Loan Program (PILP). Rev. Thames moved, it was seconded and approved to seat Mr. Rissler as a Corresponding Member.

Rev. Thames reported the Commission on Ministry's action to designate the Rev. Robert Heimach and the Rev. Dr. John Koppitch as Honorably Retired. Their ministries were celebrated and they were given an opportunity to address the presbytery. On behalf of the presbytery, Rev. Thames offered a prayer of thanksgiving for their service and blessings on their retirements.

Rev. Thames reported the death of the Rev. William Fogg, who died in Indianapolis on February 12, 2021, at the age of 92. Rev. Fogg was ordained July 10, 1953, and retired February 28, 1994, after 16 years of service as Senior Pastor of Orchard Park Presbyterian Church, Indianapolis. A memorial service was held on April 17, 2021, at Irvington Presbyterian Church.

Rev. Thames announced the beginning of new ministries for the Rev. Madison Van Veelen, the Rev. Glen Bell, and the Rev. Samuel Murray.

### **Consent Agenda**

The consent agenda included the minutes of the February 6, 2021, stated meeting and the financial reports. The moderator offered an opportunity for questions or discussion of the business items. There were none and the moderator declared that the consent agenda was approved by unanimous consent.

### **Presbyterian Investment and Loan Program (PILP)**

The Moderator invited Ruling Elder Jim Rissler (Corresponding Member) to speak regarding PILP. Mr. Rissler updated the presbytery on investment returns and loan opportunities for churches.

### **Pyoca Camp and Retreat Center**

Presbyters viewed a video update on activities at Pyoca and its summer camping and retreat season plans.

## **Dorcus Baskets**

The Moderator welcomed Ruling Elder Lisa Crismore to lead in a blessing of the Dorcus Baskets given in support of Christian Education by Iglesia Evangelica Dominicana, in the Dominican Republic.

## **Accommodation of Time Requirement**

The Commission on Ministry (COM) recommended that presbytery, under the provisions of G-2.0601 regarding Accommodations to Particular Circumstances, exempt Certified Candidate Kelly Spencer from the time requirements of G-2.0602 so that she may be examined for ordination. The motion required a 3/4 vote of the assembly for approval.

The Rev. Brian Shivers from the COM spoke to the rationale for the recommendation.

The motion was approved by electronic vote granting the accommodation and making the way clear for the ordination examination.

## **Examination for Ordination – Lydia Grace Espiritu-Gray**

The Commission on Preparation for Ministry (CPM) and the Commission on Ministry (COM) presented Lydia Grace Espiritu-Gray, a candidate under care of Whitewater Valley Presbytery and the Session of First Presbyterian Church, New Castle, Indiana, for examination for ordination. The candidate's statement of faith had been provided with the presbytery papers.

The candidate was introduced by Ruling Elder Lisa Crismore from the CPM, and the Moderator opened the floor for questions. After the candidate had responded to all questions, a motion was made, seconded, and approved to arrest the examination.

The candidate was excused from the room. The moderator invited discussion of COM's recommendation to sustain the examination and authorize the moderator to appoint a commission to ordain. There was no discussion. The motion was approved unanimously using the electronic polling function. The candidate returned to the room and was congratulated.

## **Examination for Ordination – Rachel Lemke Reid**

The Commission on Preparation for Ministry (CPM) and the Commission on Ministry (COM) presented Rachel Lemke Reid, a candidate under care of Whitewater Valley Presbytery and the Session of Irvington Presbyterian Church, Indianapolis, Indiana, for examination for ordination. The candidate's statement of faith had been provided with the presbytery papers.

The candidate was introduced by Ruling Elder Lisa Crismore from the CPM, and the Moderator opened the floor for questions. After the candidate had responded to all questions, a motion was made, seconded, and approved to arrest the examination.

The candidate was excused from the room. The moderator invited discussion of COM's recommendation to sustain the examination and authorize the moderator to appoint a commission to ordain. There was no discussion. The motion was approved unanimously using the electronic polling function. The candidate returned to the room and was congratulated.

### **Examination for Ordination – Kelly Spencer**

The Commission on Preparation for Ministry (CPM) and the Commission on Ministry (COM) presented Kelly Spencer, a candidate under care of the Presbytery of Central New Jersey (formerly the Presbytery of New Brunswick) and the Session of Slackwood Presbyterian Church, Lawrenceville, New Jersey, for examination for ordination. The candidate's statement of faith had been provided with the presbytery papers.

The candidate was introduced by Ruling Elder Lisa Crismore from the CPM, and the Moderator opened the floor for questions. After the candidate had responded to all questions, a motion was made, seconded, and approved to arrest the examination.

The candidate was excused from the room. The moderator invited discussion of COM's recommendation to sustain the examination and authorize the moderator to appoint a commission to ordain. There was no discussion. The motion was approved unanimously using the electronic polling function. The candidate returned to the room and was congratulated.

### **Examination for Ordination – Carrie Weinbrenner**

The Commission on Preparation for Ministry (CPM) and the Commission on Ministry (COM) presented Carrie Weinbrenner, a candidate under care of Mission Presbytery and the Session of Covenant Presbyterian Church, San Antonio, Texas, for examination for ordination. The candidate's statement of faith had been provided with the presbytery papers.

The candidate was introduced by Ruling Elder Lisa Crismore from the CPM, and the Moderator opened the floor for questions. After the candidate had responded to all questions, a motion was made, seconded, and approved to arrest the examination.

The candidate was excused from the room. The moderator invited discussion of COM's recommendation to sustain the examination and authorize the moderator to appoint a commission to ordain. There was no discussion. The motion was approved unanimously using the electronic polling function. The candidate returned to the room and was congratulated.

The Rev. Alan Thames, Executive Presbyter, offered a prayer of thanksgiving and blessing for the Ministers of Word and Sacrament-elect. Rev. Thames thanked the many persons involved in their preparation for ministry and congratulated them on their successful trials of ordination.

### **Adjournment**

The Stated Clerk reported that no new business had been requested.

The Moderator thanked the session, pastor, staff, and members of Irvington Presbyterian Church, Indianapolis for hosting the meeting and the use of their livestreaming facilities and the technical services of Craig Shaw.

The Moderator announced that the next stated meeting would be on Saturday, August 7, 2021, and convene at 10:00 a.m.

The Moderator invited presbyters to rejoin the electronic meeting at 1:00 for worship followed by a *Conversation Regarding Dismantling Structural Racism*. There being no further business, the Moderator declared the meet adjourned without objection and closed the meeting with prayer.



Faithfully,



The Rev. Terry L. Epling,  
Stated Clerk

### **ATTENDANCE REPORT**

#### **Ministers of Word and Sacrament Present**

Lex Allum	Karen Lang
Youngsoo An	Trish Lisa
Kevin Bausman	Charlotte Lohrenz
David Berry	Frank Mansell
Robert Brown	Alice McDowell
Beau Brown	Deb Mitchell
Oscar Clavel	Max Muska
Jerry Deck	Kathleen O'Connell
Anne Epling	Gracie Payne
Terry Epling	Ann Pitman
Rex Espiritu	Gretchen Schneider
Lyle Ewing	Scott Shelton
Vern Farnum	Steve Smith
Robert Heimach	Terri Thorn
Chris Henry	Madison VanVeelen
Daren Hofmann	Wally Wilson
Elizabeth Kaznak-Hall	Maureen Wilson
John Koppitch	Laurie Wolcott
George LaMaster	

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## **Ruling Elders Representing Sessions**

Anderson, First P.C.  
Avon, White Lick P.C.  
Boggs town, First P.C.  
Connersville, First P.C.  
Connersville, First P.C.  
Fort Wayne, First P.C.  
Fort Wayne, Grace P.C.  
Greensburg, First P.C.  
Greenwood, Greenwood P.C.  
Indianapolis, Irvington P.C.  
Indianapolis, John Knox P.C.  
Indianapolis, John Knox P.C.  
Indianapolis, Northminster  
Indianapolis, Northminster  
Indianapolis, Northminster  
Indianapolis, Northminster  
Indianapolis, Orchard Park P.C.  
Indianapolis, Saint Andrew P.C.  
Indianapolis, Second P.C.  
Indianapolis, Second P.C.  
Indianapolis, Second P.C.  
Indianapolis, Second P.C.  
Indianapolis, Second P.C.  
Indianapolis, Second P.C.  
Indianapolis, Second P.C.  
Indianapolis, Tabernacle P.C.  
Indianapolis, Tabernacle P.C.  
Indianapolis, Witherspoon P.C.  
Muncie, First P.C.  
Muncie, St. Andrew  
New Castle, First P.C.  
Noblesville, First P.C.  
Richmond, First P.C.  
Rushville, Trinity P.C.  
Shelbyville, First P.C.  
Shelbyville, First P.C.  
Westfield, Crossroads  
Zionsville, Zionsville P.C.  
Zionsville, Zionsville P.C.  
Zionsville, Zionsville P.C.  
Zionsville, Zionsville P.C.

Jason Knapp  
Virginia Sheets  
William Johnson  
Fred Sess  
Mary Swope  
Denise Davis  
James Wolfe  
Terri Pleak  
Jan Mernone  
T. J. Hengst  
Jon Barnhouse  
Susan Hartman  
Gabriel Goncalves  
Cheryl Plunkett  
Lisa Longo  
Debbie Everett  
Nick Tillema  
Reba Curtis  
Elizabeth Bedwell  
Becky Hagarty  
Jerry Hallett  
Ann Hamel  
Stephen Lambert  
Linda Rinker  
Ron Snow  
Linda Snow  
Michael O'Banyel  
Kathryn Diener  
Muriel Treadwell  
Michelle Kaitchuck  
Janet Burkhart  
Colleen Drumm  
Jennifer Linville  
Jon Richwine  
Larry Scott  
David Fisher  
Michael Whitfield  
Allyson Bell  
Gary Ball  
James Cochrane  
Kimberly Cochrane  
Lynn Thomas

**Presbytery of Whitewater Valley**  
**COMMISSION ON MINISTRY**  
 July 2021

**2022 MINIMUM COMPENSATION RECOMMENDATION**

	2018	2019	2020	2021	2022
Minimum Salary Compensation	36,433	37,543	38,481	38,538	<b>39,631</b>
Housing Allowance/Manse Value	<u>10,882</u>	<u>11,214</u>	<u>11,494</u>	<u>11,500</u>	<b><u>11,705</u></b>
Minimum Compensation	47,315	48,757	49,975	50,038	<b>51,336</b>
Prior Period Increase/Decrease	763	1,442	1,218	63	<b>1,298</b>

**The Pastor Support Subcommittee recommends:**

1. A minimum salary plus housing allowance for pastors in the Presbytery of Whitewater Valley of \*\*\$51,336 for 2022 (increase of \$1,298).
2. If a manse & utilities are provided for pastor, the minimum cash salary is \$39,631.
3. Accountable Plan - Mileage Reimbursement @ the IRS established rate - minimum \$2,800.
4. Accountable Plan - Continuing Education Reimbursement - minimum \$1,500\*;
5. 4 weeks Paid Vacation including 4 Sundays - [5 weeks/5 Sundays- 15 years or more 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 (requires COM approval)
9. Moving Expenses (taxable benefit, if applicable)

\* Annual balance is cumulative for up to four years [non-portable]

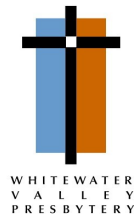
\*\* Reflects an increase from the prior period

**The following information was used to formulate this recommendation:**

1. The full-time median salary\* of PC USA pastors rose 1.5% for the subject reporting period. The Pastor Support Subcommittee uses 80% of the published median (\$62,100-rounded up to nearest \$1,000) to set the base compensation minimum for full-time pastors in the presbytery.

\* The Board of Pensions of the Presbyterian Church (U.S.A.) 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 the very high or very low salaries.

2. 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 CPI reporting period (2018-2021) to offset unusual spikes in the reported percentage. The data reflects an increase of 1.91% for the subject period.



## Council Finance Committee Report

### May 2021 Financial Results

- Mission Operations Ministry Fund
  - Ended the May 2021 period with a fund surplus of \$203,855. The surplus balance will be reduced as quarterly disbursements exceed anticipated revenue for June-December 2021
  - Presbytery per capita gifts receipts ended the May 2021 period 1% above this period last year (67% of the total apportionments).
- Mission Focus Units Fund
  - Ended the May 2021 period with a fund surplus of \$16,209. The surplus balance does not reflect mission partners accrued support (\$8,962/2<sup>nd</sup> quarter 2021)
  - Total resources for shared mission are tracking close to budget projections and above prior year results for this period \$14,284 (28%).
- Presbytery **unrestricted** net assets total \$876,902 on May 31, 2021.

### 2022 Presbytery Budgets (first read)

#### Mission Operations Budget

- Includes a presbytery per capita increase of .87 to 29.50 (revenue neutral), no increase anticipated by the Synod or General Assembly for 2022.
  - Presbytery per capita has increased 5% or \$1.39 since 2017. 2020 and 2021 per capita rate was unchanged. The 3% membership loss used for the 2021 per capita basis potentially an anomaly and it is anticipated the General Assembly will increase per capita substantially for 2023/2024. Current year increase aimed at preserving the fund reserves capacity anticipating application during the 2023 and 2024 budget periods to mitigate the necessity of larger increases for those periods.
- Personnel Committee recommending a 4% cost of living increase for staff.
- Board of Pensions Pastor Participation and Menu Options benefit increases are anticipated and estimated in the budget.
- Shared services, materials and office space with the Synod continues to help offset costs.
- Added OGA meeting accruals back in the budget for 2022 at ½ prior period amounts.

#### Mission Focus Units Budget

- COM, CPM, Council, Community Engagement, Mission & Partnership budgets are due by September 2021. Finance team reviews at the September 2021 meeting.

❖ **The Finance Committee recommends the 2022 first read budgets to Council.**

## Whitewater Valley Presbytery

### 2021 Per Capita Analysis As of May 31, 2021

GA (invoice)	GA Received	SOLT (invoice)	SOLT received	WWV (invoice)	WWV received	Total per capita	Total Received
111,711	73,734	47,991	31,266	345,472	234,281	505,174	339,281
					5/31/2021	% Received Budget	<b>67%</b> Actual
					5/31/2020	502,035	330,834
						% Received	<b>66%</b>

### 2021 Basic Mission Analysis As of May 31, 2021

WWV 2021 Budget	WWV 2021 Received	2021 Budget / Actual	5/31/2021	% Received	Budget	Actual
150,000	64,076	(85,924)				
			5/31/2021	% Received		
					Budget	Actual
			5/31/2020	174,382	49,792	
				% Received		<b>29%</b>

**Whitewater Valley Presbytery**  
**Analysis of Res & Invest - Council\_ECH**  
**Fund: Mission Operations**  
**January to May 2021**

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	\$234,281.20	\$143,946.65	\$90,334.55	\$345,472.00	67.81 %	\$228,796.50
001-40001-000 - Per Capita-Dismissed Congregations	\$12,784.04	\$5,333.35	\$7,450.69	\$12,800.00	99.88 %	\$0.00
001-40002-000 - Prior Year Per Capita - WVP	\$5,912.28	\$0.00	\$5,912.28	\$0.00	0.00 %	\$1,983.60
<b>Total Per Capita-WVP</b>	<b>\$252,977.52</b>	<b>\$149,280.00</b>	<b>\$103,697.52</b>	<b>\$358,272.00</b>	<b>70.61 %</b>	<b>\$230,780.10</b>
<b>Per Capita - G/A &amp; SOLT</b>						
001-40005-000 - Per Capita - SOLT	\$31,265.95	\$19,156.25	\$12,109.70	\$45,975.00	68.01 %	\$30,470.57
001-40006-000 - Prior Year Per Capita - SOLT	\$62.58	\$0.00	\$62.58	\$0.00	0.00 %	\$0.00
001-40010-000 - Per Capita - G/A	\$73,734.48	\$45,150.00	\$28,584.48	\$108,360.00	68.05 %	\$71,566.34
001-40011-000 - Prior Year Per Capita - G/A	\$147.51	\$0.00	\$147.51	\$0.00	0.00 %	\$0.00
<b>Total Per Capita - G/A &amp; SOLT</b>	<b>\$105,210.52</b>	<b>\$64,306.25</b>	<b>\$40,904.27</b>	<b>\$154,335.00</b>	<b>68.17 %</b>	<b>\$102,036.91</b>
<b>Total MISSION OPERATIONS</b>	<b>\$358,188.04</b>	<b>\$213,586.25</b>	<b>\$144,601.79</b>	<b>\$512,607.00</b>	<b>69.88 %</b>	<b>\$332,817.01</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 %	\$2,125.00
001-42028-000 - SOLT IT Support Services	\$0.00	\$2,083.35	(\$2,083.35)	\$5,000.00	0.00 %	\$2,000.00
<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	\$475.43	\$1,666.65	(\$1,191.22)	\$4,000.00	11.89 %	\$1,248.87
<b>Total Banking/Investments</b>	<b>\$475.43</b>	<b>\$1,666.65</b>	<b>(\$1,191.22)</b>	<b>\$4,000.00</b>	<b>11.89 %</b>	<b>\$1,248.87</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>\$4,600.43</b>	<b>\$8,924.60</b>	<b>(\$4,324.17)</b>	<b>\$21,419.00</b>	<b>21.48 %</b>	<b>\$5,373.87</b>
<b>Total RESOURCES</b>	<b>\$362,788.47</b>	<b>\$222,510.85</b>	<b>\$140,277.62</b>	<b>\$534,026.00</b>	<b>67.93 %</b>	<b>\$338,190.88</b>
<b>INVESTMENTS</b>						
<b>Leadership</b>						
<b>Staff Salaries/Benefits</b>						
<b>Executive</b>						
<b>Executive Presbyter</b>						
001-50000-000 - EP - Salary	\$20,988.30	\$20,988.35	\$0.05	\$50,372.00	41.67 %	\$20,988.30
001-50005-000 - EP - Housing	\$15,872.50	\$15,872.50	\$0.00	\$38,094.00	41.67 %	\$15,872.50
001-50007-000 - EP-SECA Offset	\$2,819.90	\$2,820.00	\$0.10	\$6,768.00	41.67 %	\$2,819.90
001-50010-000 - EP - BOP	\$13,636.90	\$13,638.35	\$1.45	\$32,732.00	41.66 %	\$13,638.55
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)	\$992.00	\$992.10	\$0.10	\$2,381.00	41.66 %	\$990.82
001-50025-000 - EP - Prof Development	\$675.00	\$833.35	\$158.35	\$2,000.00	33.75 %	\$918.35
001-50026-000 - EP - Executive Coach	\$0.00	\$520.85	\$520.85	\$1,250.00	0.00 %	\$300.00

**Whitewater Valley Presbytery**  
**Analysis of Res & Invest - Council\_ECH**  
**Fund: Mission Operations**  
**January to May 2021**

Accounts	YTD Actual	YTD Budget (This Year)	YTD Budget/Actual	Annual Budget (This Year)	% of Annual Budget Used	YTD Actual (Last Year)
<b>Total Executive Presbyter Stated Clerk</b>	\$55,817.95	\$56,498.85	\$680.90	\$135,597.00	41.16 %	\$56,361.77
001-50150-000 - Stated Clerk - Salary	\$10,504.20	\$10,504.15	(\$0.05)	\$25,210.00	41.67 %	\$10,504.20
001-50155-000 - Stated Clerk - BOP	\$1,112.58	\$1,041.65	(\$70.93)	\$2,500.00	44.50 %	\$0.00
001-50170-000 - Stated Clerk - FICA	\$0.00	\$0.00	\$0.00	\$0.00	0.00 %	\$803.58
001-50171-000 - Stated Clerk - Prof Development	\$22.00	\$178.75	\$156.75	\$429.00	5.13 %	\$125.00
<b>Total Stated Clerk</b>	<b>\$11,638.78</b>	<b>\$11,724.55</b>	<b>\$85.77</b>	<b>\$28,139.00</b>	<b>41.36 %</b>	<b>\$11,432.78</b>
<b>Total Executive Administration</b>	<b>\$67,456.73</b>	<b>\$68,223.40</b>	<b>\$766.67</b>	<b>\$163,736.00</b>	<b>41.20 %</b>	<b>\$67,794.55</b>
<b>Information Technology</b>						
001-50175-000 - A.A. Program & IT - Salary	\$19,173.30	\$19,173.35	\$0.05	\$46,016.00	41.67 %	\$19,173.30
001-50180-000 - A.A. Program & IT - BOP	\$6,021.42	\$5,992.90	(\$28.52)	\$14,383.00	41.86 %	\$6,522.15
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	\$1,466.71	\$1,466.65	(\$0.06)	\$3,520.00	41.67 %	\$1,466.73
<b>Total Information Technology</b>	<b>\$28,744.73</b>	<b>\$28,716.25</b>	<b>(\$28.48)</b>	<b>\$68,919.00</b>	<b>41.71 %</b>	<b>\$29,245.48</b>
<b>Office Assistant</b>						
001-50200-000 - Office Assistant - Salary	\$16,224.20	\$16,224.15	(\$0.05)	\$38,938.00	41.67 %	\$16,224.20
001-50205-000 - Office Assistant - BOP	\$5,712.89	\$5,712.50	(\$0.39)	\$13,710.00	41.67 %	\$6,118.25
001-50210-000 - Office Assist-Medical Savings	\$2,083.35	\$2,083.35	\$0.00	\$5,000.00	41.67 %	\$2,083.35
001-50215-000 - Office Assist-403(b) Match	\$405.60	\$405.40	(\$0.20)	\$973.00	41.69 %	\$420.24
001-50220-000 - Office Assistant - FICA	\$1,241.18	\$1,241.25	\$0.07	\$2,979.00	41.66 %	\$1,241.16
<b>Total Office Assistant</b>	<b>\$25,667.22</b>	<b>\$25,666.65</b>	<b>(\$0.57)</b>	<b>\$61,600.00</b>	<b>41.67 %</b>	<b>\$26,087.20</b>
<b>Total Administration</b>	<b>\$54,411.95</b>	<b>\$54,382.90</b>	<b>(\$29.05)</b>	<b>\$130,519.00</b>	<b>41.69 %</b>	<b>\$55,332.68</b>
<b>Financial</b>						
<b>Financial Consultant</b>						
001-50267-000 - Bookkeeping - Presbytery	\$19,062.25	\$19,062.10	(\$0.15)	\$45,749.00	41.67 %	\$19,062.05
001-50269-000 - Bookkeeping - Synod	\$4,893.25	\$4,893.35	\$0.10	\$11,744.00	41.67 %	\$4,893.35
001-50270-000 - Committee & Church Support	\$5,399.50	\$5,399.60	\$0.10	\$12,959.00	41.67 %	\$5,399.60
<b>Total Financial Consultant</b>	<b>\$29,355.00</b>	<b>\$29,355.05</b>	<b>\$0.05</b>	<b>\$70,452.00</b>	<b>41.67 %</b>	<b>\$29,355.00</b>
<b>Total Financial</b>	<b>\$29,355.00</b>	<b>\$29,355.05</b>	<b>\$0.05</b>	<b>\$70,452.00</b>	<b>41.67 %</b>	<b>\$29,355.00</b>
<b>Total Staff Salaries/Benefits</b>	<b>\$151,223.68</b>	<b>\$151,961.35</b>	<b>\$737.67</b>	<b>\$364,707.00</b>	<b>41.46 %</b>	<b>\$152,482.23</b>
<b>Other Personnel Investments</b>						
001-50320-000 - Staff Bonus	\$0.00	\$3,333.35	\$3,333.35	\$8,000.00	0.00 %	\$0.00
<b>Total Other Personnel Investments</b>	<b>\$0.00</b>	<b>\$3,333.35</b>	<b>\$3,333.35</b>	<b>\$8,000.00</b>	<b>0.00 %</b>	<b>\$0.00</b>
<b>Total Leadership</b>	<b>\$151,223.68</b>	<b>\$155,294.70</b>	<b>\$4,071.02</b>	<b>\$372,707.00</b>	<b>40.57 %</b>	<b>\$152,482.23</b>
<b>Office Services</b>						
<b>Accounting</b>						
001-50515-000 - Payroll Processing Fees	\$500.00	\$625.00	\$125.00	\$1,500.00	33.33 %	\$500.00
001-50520-000 - Financial Audit Fees	\$0.00	\$1,354.15	\$1,354.15	\$3,250.00	0.00 %	\$0.00
001-50527-000 - Benefit Administrator Fees	\$837.50	\$450.00	(\$387.50)	\$1,080.00	77.55 %	\$635.00

**Whitewater Valley Presbytery**  
**Analysis of Res & Invest - Council\_ECH**  
**Fund: Mission Operations**  
**January to May 2021**

Accounts	YTD Actual	YTD Budget (This Year)	YTD Budget/Actual	Annual Budget (This Year)	% of Annual Budget Used	YTD Actual (Last Year)
<b>Total Accounting</b>	\$1,337.50	\$2,429.15	\$1,091.65	\$5,830.00	22.94 %	\$1,135.00
<b>Banking/Investment</b>						
001-50530-000 - Bank Charges/Fees	\$303.65	\$62.50	(\$241.15)	\$150.00	202.43 %	\$238.75
<b>Total Banking/Investment</b>	\$303.65	\$62.50	(\$241.15)	\$150.00	202.43 %	\$238.75
<b>Office Lease/Maintenance</b>						
001-50550-000 - Office Lease	\$11,435.79	\$9,437.50	(\$1,998.29)	\$22,650.00	50.49 %	\$7,587.62
<b>Total Office Lease/Maintenance</b>	\$11,435.79	\$9,437.50	(\$1,998.29)	\$22,650.00	50.49 %	\$7,587.62
<b>Office Operations</b>						
001-50600-000 - Office Supplies	\$580.31	\$927.10	\$346.79	\$2,225.00	26.08 %	\$375.64
001-50605-000 - Kitchen Supplies	\$0.00	\$187.50	\$187.50	\$450.00	0.00 %	\$84.17
001-50610-000 - Copier Lease & Maintenance	\$948.77	\$833.35	(\$115.42)	\$2,000.00	47.44 %	\$781.04
001-50615-000 - Duplication/Printing Costs	\$0.00	\$83.35	\$83.35	\$200.00	0.00 %	\$0.00
001-50625-000 - Postage Machine Lease	\$0.00	\$83.35	\$83.35	\$200.00	0.00 %	\$0.00
001-50630-000 - Postage/Shipping	\$280.00	\$208.35	(\$71.65)	\$500.00	56.00 %	\$32.15
001-50635-000 - Newsletter Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00 %	\$80.00
001-50640-000 - Dues & Subscriptions	\$41.00	\$114.60	\$73.60	\$275.00	14.91 %	\$0.00
<b>Total Office Operations</b>	\$1,850.08	\$2,437.60	\$587.52	\$5,850.00	31.63 %	\$1,353.00
<b>Information Technology</b>						
<b>Communications/Internet</b>						
001-50800-000 - Phone Service	\$873.25	\$697.90	(\$175.35)	\$1,675.00	52.13 %	\$1,047.90
001-50805-000 - Cellular Service	\$741.66	\$729.15	(\$12.51)	\$1,750.00	42.38 %	\$746.20
001-50835-000 - Website/Domain Hosting	\$116.00	\$364.60	\$248.60	\$875.00	13.26 %	\$267.00
001-50840-000 - Teleconferencing/Net Meeting	\$298.90	\$250.00	(\$48.90)	\$600.00	49.82 %	\$394.90
<b>Total Communications/Internet</b>	\$2,029.81	\$2,041.65	\$11.84	\$4,900.00	41.42 %	\$2,456.00
<b>Server/Desktop Hardware</b>						
001-50700-000 - Desktop/Server Hardware	\$1,961.88	\$1,250.00	(\$711.88)	\$3,000.00	65.40 %	\$0.00
001-50705-000 - Infrastructure/Security Hardware	\$0.00	\$104.15	\$104.15	\$250.00	0.00 %	\$0.00
001-50725-000 - Software Subscriptions/Fees	\$2,614.57	\$2,291.65	(\$322.92)	\$5,500.00	47.54 %	\$2,551.07
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>	\$4,576.45	\$3,749.95	(\$826.50)	\$9,000.00	50.85 %	\$2,551.07
<b>Total Information Technology</b>	\$6,606.26	\$5,791.60	(\$814.66)	\$13,900.00	47.53 %	\$5,007.07
<b>Insurance</b>						
001-50920-000 - Liability/WC Insurance	\$682.00	\$1,427.10	\$745.10	\$3,425.00	19.91 %	\$1,495.00
<b>Total Insurance</b>	\$682.00	\$1,427.10	\$745.10	\$3,425.00	19.91 %	\$1,495.00
<b>Total Office Services</b>	\$22,215.28	\$21,585.45	(\$629.83)	\$51,805.00	42.88 %	\$16,816.44
<b>Reimbursements/Misc.</b>						
<b>Executive Staff</b>						
<b>EP Reimbursements</b>						
001-51025-000 - EP Mileage & Travel	\$397.60	\$2,187.50	\$1,789.90	\$5,250.00	7.57 %	\$945.88
001-51026-000 - EP Professional Expense	\$208.10	\$2,187.50	\$1,979.40	\$5,250.00	3.96 %	\$545.88
<b>Total EP Reimbursements</b>	\$605.70	\$4,375.00	\$3,769.30	\$10,500.00	5.77 %	\$1,491.76



**Whitewater Valley Presbytery**  
**Analysis of Res & Invest - Council\_ECH**  
**Fund: Mission Operations**  
**January to May 2021**

Accounts	YTD Actual	YTD Budget (This Year)	YTD Budget/Actual	Annual Budget (This Year)	% of Annual Budget Used	YTD Actual (Last Year)
<b>Other Reimbursements</b>						
001-51035-000 - Stated Clerk Reimbursable Expenses	\$0.00	\$312.50	\$312.50	\$750.00	0.00 %	\$0.00
<b>Total Other Reimbursements</b>	\$0.00	\$312.50	\$312.50	\$750.00	0.00 %	\$0.00
<b>Total Executive Staff</b>	\$605.70	\$4,687.50	\$4,081.80	\$11,250.00	5.38 %	\$1,491.76
<b>Other Staff</b>						
001-51047-000 - Financial Consultant Reimbursed	\$396.48	\$1,041.65	\$645.17	\$2,500.00	15.86 %	\$614.11
<b>Total Other Staff</b>	\$396.48	\$1,041.65	\$645.17	\$2,500.00	15.86 %	\$614.11
<b>Presbytery/Council/ECC</b>						
<b>Meetings/Travel/Mileage</b>						
001-51050-000 - Travel & Mileage-Presbytery	\$0.00	\$312.50	\$312.50	\$750.00	0.00 %	\$92.58
001-51052-000 - Presbytery Assembly Expense	\$0.00	\$2,333.35	\$2,333.35	\$5,600.00	0.00 %	\$2,885.10
001-51055-000 - Travel & Mileage-Council	\$52.08	\$166.65	\$114.57	\$400.00	13.02 %	\$310.91
001-51056-000 - Council Reimbursements/Meals	\$0.00	\$312.50	\$312.50	\$750.00	0.00 %	\$200.00
001-51057-000 - COM Meals/Retreat	\$0.00	\$625.00	\$625.00	\$1,500.00	0.00 %	\$765.00
001-51060-000 - Travel & Mileage-Other Groups	\$82.74	\$833.35	\$750.61	\$2,000.00	4.14 %	\$597.57
001-51061-000 - Retired Pastors Support	\$258.52	\$625.00	\$366.48	\$1,500.00	17.23 %	\$557.49
<b>Total Meetings/Travel/Mileage</b>	\$393.34	\$5,208.35	\$4,815.01	\$12,500.00	3.15 %	\$5,408.65
<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>	\$393.34	\$5,812.55	\$5,419.21	\$13,950.00	2.82 %	\$5,408.65
<b>Gifts/Misc.</b>						
001-51090-000 - Memorials/Flowers/Gifts	\$329.70	\$270.85	(\$58.85)	\$650.00	50.72 %	\$0.00
<b>Total Gifts/Misc.</b>	\$329.70	\$270.85	(\$58.85)	\$650.00	50.72 %	\$0.00
<b>Total Reimbursements/Misc.</b>	\$1,725.22	\$11,812.55	\$10,087.33	\$28,350.00	6.09 %	\$7,514.52
<b>Per Capita</b>						
<b>G/A Per Capita Disbursement</b>						
001-51100-000 - G/A Per Capita - Churches	\$27,928.00	\$46,546.25	\$18,618.25	\$111,711.00	25.00 %	\$28,809.99
<b>Total G/A Per Capita Disbursement</b>	\$27,928.00	\$46,546.25	\$18,618.25	\$111,711.00	25.00 %	\$28,809.99
<b>SOLT Per Capita Disbursement</b>						
001-51110-000 - SOLT Per Capita-Churches	\$11,997.75	\$19,996.25	\$7,998.50	\$47,991.00	25.00 %	\$14,152.04
<b>Total SOLT Per Capita Disbursement</b>	\$11,997.75	\$19,996.25	\$7,998.50	\$47,991.00	25.00 %	\$14,152.04
<b>Total Per Capita</b>	\$39,925.75	\$66,542.50	\$26,616.75	\$159,702.00	25.00 %	\$42,962.03
<b>Missions Allocations/Transfers</b>						
001-60201-000 - Investment From Mission Focus Units	(\$18,873.75)	(\$18,869.15)	\$4.60	(\$45,286.00)	41.68 %	(\$18,822.75)
001-60202-000 - Investments From Other Funds	(\$37,282.65)	(\$13,854.15)	\$23,428.50	(\$33,250.00)	112.13 %	(\$39,322.12)

Whitewater Valley Presbytery  
 Analysis of Res & Invest - Council\_ECH  
 Fund: Mission Operations  
 January to May 2021

Accounts	YTD Actual	YTD Budget (This Year)	YTD Budget/Actual	Annual Budget (This Year)	% of Annual Budget Used	YTD Actual (Last Year)
<b>Total Missions Allocations/Transfers</b>	(\$56,156.40)	(\$32,723.30)	\$23,433.10	(\$78,536.00)	71.50 %	(\$58,144.87)
<b>Total INVESTMENTS</b>	\$158,933.53	\$222,511.90	\$63,578.37	\$534,028.00	29.76 %	\$161,630.35
<b>Net Resources/Investments</b>	\$203,854.94	(\$1.05)	\$203,855.99	(\$2.00)	-10192747.00 %	\$176,560.53

**Whitewater Valley Presbytery**  
**Analysis of Res & Invest - Council\_ECH**  
**Fund: Mission Focus Units**  
**January to May 2021**

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	\$63,450.90	\$58,333.35	\$5,117.55	\$140,000.00	45.32 %	\$47,897.35
<b>Total Shared Mission</b>	\$63,450.90	\$58,333.35	\$5,117.55	\$140,000.00	45.32 %	\$47,897.35
<b>Directed Mission</b>						
010-40030-000 - Camp PYOCA - Directed	\$625.00	\$4,166.65	(\$3,541.65)	\$10,000.00	6.25 %	\$1,700.00
<b>Total Directed Mission</b>	\$625.00	\$4,166.65	(\$3,541.65)	\$10,000.00	6.25 %	\$1,700.00
<b>Total Basic Mission</b>	\$64,075.90	\$62,500.00	\$1,575.90	\$150,000.00	42.72 %	\$49,597.35
<b>Total MISSION FOCUS UNITS</b>	\$64,075.90	\$62,500.00	\$1,575.90	\$150,000.00	42.72 %	\$49,597.35
<b>OTHER RESOURCES</b>						
<b>Banking/Investments</b>						
010-43000-000 - Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	0.00 %	\$194.27
<b>Total Banking/Investments</b>	\$0.00	\$0.00	\$0.00	\$0.00	0.00 %	\$194.27
<b>Total OTHER RESOURCES</b>	\$0.00	\$0.00	\$0.00	\$0.00	0.00 %	\$194.27
<b>Total RESOURCES</b>	\$64,075.90	\$62,500.00	\$1,575.90	\$150,000.00	42.72 %	\$49,791.62
<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; GROWTH</b>						
<b>Local/Regional Mission</b>						
<b>Camp PYOCA</b>						
010-60005-000 - Camp PYOCA	\$7,749.99	\$12,916.65	\$5,166.66	\$31,000.00	25.00 %	\$15,187.50
<b>Total Camp PYOCA</b>	\$7,749.99	\$12,916.65	\$5,166.66	\$31,000.00	25.00 %	\$15,187.50
<b>WNM</b>						
010-60010-000 - WNM	\$5,100.00	\$8,500.00	\$3,400.00	\$20,400.00	25.00 %	\$10,023.75
<b>Total WNM</b>	\$5,100.00	\$8,500.00	\$3,400.00	\$20,400.00	25.00 %	\$10,023.75
<b>Hispanic Ministries</b>						
010-60020-000 - Hispanic Ministries Lead Team	\$3,333.35	\$3,333.35	\$0.00	\$8,000.00	41.67 %	\$3,375.00
<b>Total Hispanic Ministries</b>	\$3,333.35	\$3,333.35	\$0.00	\$8,000.00	41.67 %	\$3,375.00
<b>Total Local/Regional Mission</b>	\$16,183.34	\$24,750.00	\$8,566.66	\$59,400.00	27.24 %	\$28,586.25
<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 %	\$1,367.10
<b>Total Congo Helping Hands</b>	\$592.50	\$987.50	\$395.00	\$2,370.00	25.00 %	\$1,367.10
<b>Total Domestic/International Mission</b>	\$592.50	\$987.50	\$395.00	\$2,370.00	25.00 %	\$1,367.10

**Whitewater Valley Presbytery**  
**Analysis of Res & Invest - Council\_ECH**  
**Fund: Mission Focus Units**  
**January to May 2021**

Accounts	YTD Actual	YTD Budget (This Year)	YTD Budget/Actual	Annual Budget (This Year)	% of Annual Budget Used	YTD Actual (Last Year)
<b>Mission Grants</b>						
010-60180-000 - Technology/Communications	\$1,000.00	\$416.65	(\$583.35)	\$1,000.00	100.00 %	\$2,100.00
010-60181-000 - Sabbaticals/Temporary Supply	\$0.00	\$416.65	\$416.65	\$1,000.00	0.00 %	\$0.00
010-60183-000 - Mission in Congregations	\$1,818.11	\$2,083.35	\$265.24	\$5,000.00	36.36 %	\$10,100.00
<b>Total Mission Grants</b>	<b>\$2,818.11</b>	<b>\$2,916.65</b>	<b>\$98.54</b>	<b>\$7,000.00</b>	<b>40.26 %</b>	<b>\$12,200.00</b>
<b>Total MISSION &amp; GROWTH</b>	<b>\$19,593.95</b>	<b>\$28,654.15</b>	<b>\$9,060.20</b>	<b>\$68,770.00</b>	<b>28.49 %</b>	<b>\$42,153.35</b>
<b>CONNECTED COMMUNITIES</b>						
010-60173-000 - Youth Triennium	\$1,875.00	\$1,875.00	\$0.00	\$4,500.00	41.67 %	\$1,875.00
<b>Total CONNECTED COMMUNITIES</b>	<b>\$1,875.00</b>	<b>\$1,875.00</b>	<b>\$0.00</b>	<b>\$4,500.00</b>	<b>41.67 %</b>	<b>\$1,875.00</b>
<b>LEADERSHIP DEVELOPMENT</b>						
010-60070-000 - GLAPCE Support	\$0.00	\$416.65	\$416.65	\$1,000.00	0.00 %	\$0.00
010-60071-000 - Grants & Scholarships	\$0.00	\$208.35	\$208.35	\$500.00	0.00 %	\$0.00
010-60172-000 - Speakers/Events	\$0.00	\$208.35	\$208.35	\$500.00	0.00 %	\$0.00
<b>Total LEADERSHIP DEVELOPMENT</b>	<b>\$0.00</b>	<b>\$833.35</b>	<b>\$833.35</b>	<b>\$2,000.00</b>	<b>0.00 %</b>	<b>\$0.00</b>
<b>Total COMMITTEES OF COUNCIL</b>	<b>\$21,468.95</b>	<b>\$31,362.50</b>	<b>\$9,893.55</b>	<b>\$75,270.00</b>	<b>28.52 %</b>	<b>\$44,028.35</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
010-60158-000 - Boundaries/Ethics Training	\$0.00	\$0.00	\$0.00	\$0.00	0.00 %	\$250.00
010-60160-000 - Leader Development	\$2,455.80	\$1,020.85	(\$1,434.95)	\$2,450.00	100.24 %	\$1,255.00
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	\$0.00	\$0.00	\$0.00	\$0.00	0.00 %	\$64.35
<b>Total Committee on Ministry</b>	<b>\$5,642.45</b>	<b>\$5,124.15</b>	<b>(\$518.30)</b>	<b>\$12,298.00</b>	<b>45.88 %</b>	<b>\$4,756.00</b>
<b>Preparation for Ministry</b>						
010-60175-000 - Preparation for Ministry	\$1,255.00	\$3,410.40	\$2,155.40	\$8,185.00	15.33 %	\$754.15
010-60176-000 - CPM - Books & Scholarships	\$626.81	\$2,479.15	\$1,852.34	\$5,950.00	10.53 %	\$0.00
<b>Total Preparation for Ministry</b>	<b>\$1,881.81</b>	<b>\$5,889.55</b>	<b>\$4,007.74</b>	<b>\$14,135.00</b>	<b>13.31 %</b>	<b>\$754.15</b>
<b>Total MINISTRY SUPPORT</b>	<b>\$7,524.26</b>	<b>\$11,013.70</b>	<b>\$3,489.44</b>	<b>\$26,433.00</b>	<b>28.47 %</b>	<b>\$5,510.15</b>
<b>Missions Allocations/Transfers</b>						
010-60203-000 - Mission Ops Leadership Allocation	\$15,529.60	\$15,529.60	\$0.00	\$37,271.00	41.67 %	\$15,284.60
010-60204-000 - Mission Ops Office Services Alloc	\$2,158.75	\$2,158.75	\$0.00	\$5,181.00	41.67 %	\$2,146.50
010-60205-000 - Mission Ops Reimb./Other Alloc	\$1,185.40	\$1,185.40	\$0.00	\$2,845.00	41.67 %	\$1,391.65
<b>Total Missions Allocations/Transfers</b>	<b>\$18,873.75</b>	<b>\$18,873.75</b>	<b>\$0.00</b>	<b>\$45,297.00</b>	<b>41.67 %</b>	<b>\$18,822.75</b>
<b>Total INVESTMENTS</b>	<b>\$47,866.96</b>	<b>\$62,499.95</b>	<b>\$14,632.99</b>	<b>\$150,000.00</b>	<b>31.91 %</b>	<b>\$68,361.25</b>
<b>Net Resources/Investments</b>	<b>\$16,208.94</b>	<b>\$0.05</b>	<b>\$16,208.89</b>	<b>\$0.00</b>	<b>0.00 %</b>	<b>(\$18,569.63)</b>

Accounts

<b>ASSETS</b>		
<b>Current Assets</b>		
Cash/Checking	\$954,912.15	
<b>Savings/Money Markets</b>		
PNC Money Market #XXXX2862	\$16,907.29	
PILP Mission MM #100004	\$783,941.47	
<b>Total Savings/Money Markets</b>	<u>\$800,848.76</u>	
<b>Investments ( &gt; 1-year)</b>		
New Covenant Funds (PCUSA)	\$55,961.24	
Vanguard Funds	\$310,294.15	
Presbyterian Foundation	\$14,791.39	
Edward Jones	\$64,416.27	
<b>Total Investments ( &gt; 1-year)</b>	<u>\$445,463.05</u>	
<b>Other Current Assets</b>	<u>\$18,641.25</u>	
<b>Total Current Assets</b>		\$2,219,865.21
<b>Accounts/Notes Receivable</b>		
001-11302-000 - Synod AR - CPM	\$75.98	
005-11311-000 - Trinity Ft. Wayne	\$6,617.58	
805-11326-000 - Due from PCCC Foundation	\$4,215.50	
<b>Pyoca Camp &amp; CC</b>		
001-11305-000 - Due from PYOCA-BOP/Other	\$18,551.77	
001-11306-000 - Due from Pyoca-Payroll	\$12,505.45	
<b>Total Pyoca Camp &amp; CC</b>	<u>\$31,057.22</u>	
<b>Total Accounts/Notes Receivable</b>		\$41,966.28
<b>Fixed Assets</b>		<u>\$669,165.67</u>
<b>Total ASSETS</b>		<u><u>\$2,930,997.16</u></u>

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

<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable (Trade)	\$956.61	
Payroll Withholding Payable	\$300.00	
Employee HRA/FSA	\$76,360.53	
Other Benefits Payable	\$10,933.16	
<b>Total Current Liabilities</b>		\$88,550.30
<b>Passthrough</b>		
001-20563-000 - Presby Women Pass-Thru	\$15.02	
010-20503-100 - SOLT Shared Mission Passthru	\$3,938.79	
010-20504-100 - G/A Shared Mission Passthru	\$28,916.05	
011-20500-100 - G/A Directed Missions Passthrough	\$13,067.57	
013-20502-100 - Extra Commit. Missions Passthrough	\$1,159.25	
<b>Total Passthrough</b>		\$47,096.68
<b>Amistad Crstiana Passthroughs</b>		\$3,401.74
<b>Other Liabilities</b>		
Due to Fund	\$90,002.27	
<b>Other Liabilities</b>		
001-29960-000 - Deferred Inc-SOLT Rise Up	\$11,700.00	
001-29965-000 - Tri-presbytery Smock Project	\$144,011.68	
001-29966-000 - Dinner Church Ministry	\$70,014.68	
001-29973-000 - General Assembly Meetings	\$10,416.11	
001-29978-000 - Smock Grant (Mizo PC)	\$5,000.00	
005-29967-000 - Deferred Income- (Reid AC)	\$970.75	
010-29962-000 - Youth Triennium	\$11,760.65	

**Whitewater Valley Presbytery**  
**WVP Consolidated Balance Sheet-Finance Committee**  
**All Accounting Funds**  
**May 2021**

**Accounts**

020-29969-000 - Hispanic Leadership	\$54,778.56
020-29972-000 - HMLT Youth	\$10,000.00
020-29975-000 - HMLT Dorcus Baskets	\$3,760.00
020-29977-000 - Solar Oven Donations	\$258.51
900-29949-000 - PYOCA NY Summer Camp	\$980.00
900-29950-000 - PYOCA Retreat Deposits	\$6,760.00
900-29957-000 - Conn-Dean Grant	\$380.22

**Total Other Liabilities** \$330,791.16

**Total Other Liabilities**

\$420,793.43

**Total LIABILITIES**

\$559,842.15

**FUND BALANCE**

**Unrestricted**

001-30000-000 - MO Fund Balance	\$287,039.98
005-30000-000 - Corp. Fund Balance	\$525,493.73
010-30000-000 - MFU Fund Balance	\$64,368.52

**Total Unrestricted** \$876,902.23

**Temporarily Restricted**

015-31000-000 - Committee on Ministry Fund Balance	\$4,824.34
016-31000-000 - COM Smock Emergency Grant	\$2,761.03
017-31000-000 - New Ministry Initiative Fund Bal	\$21,450.00
020-31000-000 - Hispanic Ministries Fund Balance	\$80,608.25
025-31000-000 - Nueva Creacion Fund Balance	\$8,000.00
026-31000-000 - Amistad Cristiana Fund Balance	\$24,663.72
030-31000-000 - Church Development Fund Balance	\$1,134.72
031-31000-000 - Small Congregations Fund Balance	\$8,042.14
032-31000-000 - Campus Ministries Fund Balance	\$1,412.61
033-31000-000 - Mission in Congregations Balance	\$4,882.13
036-31000-000 - Missional Transformation Balance	\$61,822.69
038-31000-000 - Candidates - CPM Fund Balance	\$16,355.94
039-31000-000 - Johnson Schships Fund Balance	\$964.03
040-31000-000 - Pentecost Fund Balance	\$15,984.92
041-31000-000 - Peacemaking Fund Balance	\$36,438.94
042-31000-000 - Hunger Fund Balance	\$6,600.30
050-31000-000 - POT Fund Balance	\$171,661.61
062-31000-000 - Spencer Mem Training Fund Balance	\$2,388.01
070-31000-000 - Amistad Youth Fund Balance	\$1,103.95
071-31000-000 - Amistad Women's Fund Balance	\$637.56
072-31000-000 - Amistad Food Pantry Fund Balance	\$636.33
073-31000-000 - Amistad Family Support Fund Balance	\$1,098.04
075-31000-000 - Amistad Memorials Fund Balance	\$158.11
077-31000-000 - Amistad Foundation Fund Balance	\$188,729.27
805-31000-000 - PYOCA Capital Fund Balance	\$645,057.94
900-31000-000 - PYCOA C.C.C. Fund Balance	\$132,182.47

**Total Temporarily Restricted** \$1,439,599.05

**Permanently Restricted**

100-32000-000 - Michael Fund Balance	\$387.50
101-32000-000 - Irene Johns Fund Balance	\$5,562.75
102-32000-000 - Johnson Fund Balance	\$10,500.00
103-32000-000 - Sanderson Paden Fund Balance	\$17,005.95
104-32000-000 - Forest Hill Fund Balance	\$21,197.53

**Total Permanently Restricted** \$54,653.73

**Total FUND BALANCE**

\$2,371,155.01

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

\$2,930,997.16

Mission OPERATIONS Fund - 2022 Council Budget_1st Read Whitewater Valley Presbytery	2020 Actual	2021 Budget	2022 1st Read Budget	2022 + (-) 2021 Budget	2021 Comments/Budget Assumptions
<b>RESOURCES</b>					
<b>Per Capita-WVP</b>					12,219 Presbytery Membership (-379/3%) @ 98%
001-40000-000 - Per Capita - WVP (\$29.50 in 2022)	354,394	345,472	353,251	7,779	Per Capita @ \$29.50 +.87
001-40001-000 - Per Capita - Dismissed Congregations	12,687	11,800	5,000		
001-40002-000 - Prior Yr Per Capita - WVP	1,056	1,000	1,000	-	
<b>Per Capita-WVP (\$27.96 '19, \$28.63 '20, \$28.63 '21)</b>	368,137	358,272	359,251	979	\$29.50 + .87 @ 98%
001-40005-000- SOLT (\$3.81 in 2021)	46,624	45,975	46,075	101	
001-40006-000 - Prior Yr Per Capita - SOLT	-	-	-	-	
<b>Per Capita-SOLT (\$3.81 2017-2020)</b>	46,624	45,975	46,075	101	\$3.81 no change @ 98%
001-40010-000 - Per Capita - G/A (\$8.98 2021)	109,525	108,360	107,532	(828)	
001-40011-000 - Prior Yr Per Capita - G/A	-	-	-	-	
<b>Per Capita-G/A (\$8.95 '20. \$8.98 '21)</b>	109,525	108,360	107,532	(828)	\$8.98 no change @ 98%
<b>Total Per Capita - G/A &amp; SOLT</b>	156,149	154,334	153,607	(727)	
<b>Total Per Capita (\$41.42 2021 )</b>	524,286	512,607	512,858	252	<b>----- \$42.29 Per Capita 2022 -----</b>
<b>Partnerships</b>					
001-42027-000 - Synod Bookkeeping Services	11,744	11,744	11,744	-	Presbytery Provided Bookkeeping Services
001-42028-000 - Synod IT Support Services	4,756	5,000	5,000	-	Presbytery Provided Technology Services
<b>Partnerships</b>	16,500	16,744	16,744	-	Bookkeeping, Tech Services
<b>Banking/Investments/Misc. Income</b>					
001-43000-000 - Interest Income	3,258	4,000	4,000	-	
001-43500-000 - Misc Income	39	675	675	-	
<b>Banking/Investments/Misc.</b>	3,298	4,675	4,675	-	
<b>Total RESOURCES</b>	<b>544,084</b>	<b>534,026</b>	<b>534,277</b>	252	
<b>INVESTMENTS IN MINISTRY</b>					
<b>LEADERSHIP</b>					
<b>Executive Staff</b>					
<b>Executive Presbyter-Compensation 1.0 FTE</b>					<b>4% COLA Per Personnel Committee</b>
001-50000-000 - EP - Salary	50,372	50,372	52,387	2,015	
001-50005-000 - EP - Housing	38,094	38,094	39,618	1,524	
001-50007-000 - EP - SECA Offset	6,768	6,768	7,038	270	7.65% Salary & Housing

Mission OPERATIONS Fund - 2022 Council Budget_1st Read Whitewater Valley Presbytery	2020 Actual	2021 Budget	2022 1st Read Budget	2022 + (-) 2021 Budget	2021 Comments/Budget Assumptions
	95,234	95,234	99,043	3,809	
<b>Executive Presbyter - Benefits</b>				-	
<b>001-50010-000 - EP - BOP</b>	32,733	32,733	35,882	3,149	BOP Pastor Participation (est 39% for 2022)
<b>001-50015-000 - EP - Medical Savings</b>	2,000	2,000	2,000	-	No BoP dues on HRA
<b>001-50020-000 - EP - 403(b) Match</b>	2,381	2,381	2,476	95	
<b>001-50026-000 - EP - Executive Coach</b>	300	1,250	1,250	-	
<b>001-50025-000 - EP - Continuing Ed</b>	2,000	2,000	2,000	-	
	39,414	40,364	43,608	3,244	
<b>Total Executive Presbyter</b>	134,648	135,598	142,651	7,053	
<b>Stated Clerk - Compensation .40 FTE</b>					<b>4% COLA Per Personnel Committee</b>
<b>001-50100-000 - Stated Clerk-Salary</b>	25,210	25,210	26,218	1,008	
	25,210	25,210	26,218	1,008	
<b>Stated Clerk-Benefits</b>				-	
<b>001-50105-000 - Stated Clerk - BOP</b>	-	2,500	2,491	(9)	10.5% Minister Choice -Pension/DD
<b>001-50160-000 - Stated Clerk- Med Savings</b>	-	-	-	-	
<b>001-50165-000 - Stated Clerk- 403(b) Match</b>	-	-	-	-	
<b>001-50305-000 - Stated Clerk Continuing Ed</b>	125	429	500	71	
<b>001-50115-000 - Stated Clerk- FICA</b>	1,974	-	-	-	7.65% Salary
	2,099	2,929	2,991	62	
<b>Total Stated Clerk</b>	27,309	28,139	29,209	1,070	
<b>Total Executive Staff</b>	161,957	163,737	171,860	8,123	
<b>Support Staff</b>					
<b>Information Technology-Compensation .80 FTE</b>					<b>4% COLA Per Personnel Committee</b>
<b>001-50175-000 - A.A. Program &amp; IT - Salary</b>	46,016	46,016	47,857	1,841	
	46,016	46,016	47,857	1,841	
<b>Information Technology-Benefits</b>				-	
<b>001-50180-000 - A.A. Program &amp; IT - Pension/D&amp;D</b>	4,832	4,372	5,025	653	10.5% Pension/DD
<b>001-50180-000 - A.A. Program &amp; IT - Healthcare</b>	10,821	10,011	11,012	1,001	Est. Menu Options-Member Only
<b>001-50185-000 - A.A. Prog &amp; IT-Medical Saving</b>	5,000	5,000	5,000	-	No BoP dues on HRA
<b>001-50190-000 - A.A. Prog &amp; IT-403(b) Match</b>	-	-	-	-	up to 2.5% of compensation (N/A)
<b>001-50195-000 - A.A. Program &amp; IT - FICA</b>	3,566	3,520	3,661	141	7.65% Salary



Mission OPERATIONS Fund - 2022 Council Budget_1st Read Whitewater Valley Presbytery	2020 Actual	2021 Budget	2022 1st Read Budget	2022 + (-) 2021 Budget	2021 Comments/Budget Assumptions
	24,219	22,903	24,698	1,795	
<b>Total Information Technology</b>	70,235	68,919	72,555	3,635	Synod reimburses \$5,000 (see resources)
<b>Admin Assistant-Compensation 1.0 FTE</b>					<b>4% COLA Per Personnel Committee</b>
<b>001-50200-000 - Office Assistant - Salary</b>	38,938	38,938	40,496	1,558	
	38,938	38,938	40,496	1,558	
<b>Office Assistant-Benefits</b>				-	
<b>001-50205-000 - Office Assistant - Pension/D&amp;D</b>	4,673	4,088	4,252	164	10.5% Pension/DD
<b>001-50205-000 - Office Assistant - Healthcare</b>	10,011	9,622	10,584	962	Est. Menu Options-Member Only
<b>001-50210-000 - Office Assist-Medical Savings</b>	5,000	5,000	5,000	-	No BoP dues on HRA
<b>001-50215-000 - Office Assist-403(b) Match</b>	973	973	1,012	39	up to 2.5% of compensation
<b>001-50220-000 - Office Assistant - FICA</b>	3,025	2,978	3,098	120	7.65% Salary
	23,682	22,662	23,947	1,285	
<b>Total Office Assistant</b>	62,620	61,600	64,442	2,842	
<b>Bookkeeping Services .40 FTE</b>					<b>Books in Order, Inc.</b>
<b>001-50225-000 - Bookkeeping - Presbytery &amp; Ministries</b>	45,749	45,749	38,176	(7,573)	
<b>001-50225-000 - Bookkeeping - Synod</b>	11,744	11,744	11,744	-	Synod reimburses in full (see resources)
<b>Total Bookkeeping</b>	57,493	57,493	49,920	(7,573)	
<b>Other Support Services/Staffing .15 FTE</b>					
<b>001-50225-000 - Committee &amp; Church Staff Support</b>	12,959	12,959	18,720	5,761	
<b>Total Bookkeeping, Other Support Services/Staffing</b>	70,452	70,452	68,640	(1,812)	
<b>Total Support Staff</b>	203,306	200,971	205,637	4,666	
<b>Bonus Staff</b>	3,000	8,000	-	(8,000)	
<b>Total Leadership (Staff)</b>	368,263	372,708	377,497	4,789	
<b>OFFICE SERVICES</b>				-	
<b>Other Professional Services</b>				-	
<b>Accounting/Other Services</b>				-	
<b>001-50515-000 - Payroll Processing Fees</b>	1,095	1,500	1,500	-	
<b>001-50520-000 - Financial Audit Fees</b>	3,250	3,250	6,500	3,250	
<b>001-50527-000 - HRA/FSA Benefits Administration</b>	1,245	1,080	1,250	170	
<b>Total Audit/Other Services</b>	5,590	5,830	9,250	3,420	
<b>Banking/Investment</b>				-	
<b>001-50530-000 - Bank Charges/Fees</b>	483	150	500	350	

Mission OPERATIONS Fund - 2022 Council Budget_1st Read Whitewater Valley Presbytery	2020 Actual	2021 Budget	2022 1st Read Budget	2022 + (-) 2021 Budget	2021 Comments/Budget Assumptions
<b>Total Banking/Investment</b>	483	150	500	350	
<b>Total Professional Services</b>	6,073	5,980	9,750	3,770	
				-	
<b>Office Lease/Operations</b>				-	
001-50550-000 - Office Lease	22,688	22,650	23,255	605	
<b>Total Office Lease/Maintenance</b>	22,688	22,650	23,255	605	2.5% increase based on prior years
<b>Office Operations</b>				-	
001-50600-000 - Office Supplies	1,044	2,225	1,500	(725)	Synod Offsets/Shares Total Cost
001-50605-000 - Kitchen Supplies	100	450	150	(300)	Synod Offsets/Shares Total Cost
001-50610-000 - Copier Lease & Maintenance	1,040	2,000	1,100	(900)	Synod Offsets/Shares Total Cost
001-50615-000 - Outside Copy Costs	-	200	-	(200)	
001-50625-000 - Postage Machine Lease	131	200	-	(200)	Eliminating Leased Machine - (Stamps)
001-50630-000 - Postage/Shipping	597	500	600	100	
001-50635-000 - Dues/Subscriptions	100	275	250	(25)	
001-50640-000 - Newsletter Service	100	-	-	-	
<b>Total Office Operations</b>	3,112	5,850	3,600	(2,250)	
<b>Information Technology</b>				-	
<b>Hardware/Software/Maintenance</b>				-	
001-50700-000 - IT Hardware	117	3,000	3,000	-	
001-50750-000 - IT/Network Support Services	-	500	250	(250)	
001-50725-000 - Software Applications	5,570	5,500	5,500	-	
<b>Total Information Technology</b>	5,687	9,000	8,750	(250)	
<b>Communications/Internet</b>				-	
001-50800-000 - Phone Service	1,100	1,675	1,500	(175)	Synod Offsets/Shares Total Cost
001-50805-000 - Cellular Service	1,834	1,750	1,750	-	
001-50835-000 - Website/Domain Hosting	548	875	550	(325)	
001-50840-000 - Teleconferencing/Net Meeting	846	600	850	250	
<b>Total Communications/Internet</b>	4,328	4,900	4,650	(250)	
<b>Insurance</b>				-	
<b>Workers Compensation</b>				-	
001-50900-000 - Workers Comp Presbytery	900	900	1,000	100	
<b>Total Workers Compensation</b>	900	900	1,000	100	
<b>General Liability/Umbrella</b>				-	

Mission OPERATIONS Fund - 2022 Council Budget_1st Read Whitewater Valley Presbytery	2020 Actual	2021 Budget	2022 1st Read Budget	2022 + (-) 2021 Budget	2021 Comments/Budget Assumptions
001-50920-000 - General Liability Presbytery	1,829	2,525	2,500	(25)	
Total General Liability/Umbrella	1,829	2,525	2,500	(25)	
Total Insurance (GL/Umbrella/WC)	2,729	3,425	3,500	75	
Total Office Lease/Operations	44,617	51,805	53,505	1,700	
				-	
<b>REIMBURSEMENTS</b>					
<b>OGA/Exec/Other Staff</b>					
General Assembly Meetings					
001-51000-000 - G/A Meetings Lodging	3,000	-	1,500	1,500	GA Louisville / partially virtual
001-51005-000 - G/A Meetings Airfare/Mileage	750	-	375	375	
001-51010-000 - G/A Meetings Food/Refreshment	250	-	125	125	
Total General Assembly Meetings	4,000	-	2,000	2,000	Partially funded each year
EP/IEP Reimbursements					
001-51025-000 - EP Mileage	1,615	5,250	5,250	-	
001-51026-000 - EP Professional Expenses	851	5,250	5,250	-	
Total EP Reimbursements	2,465	10,500	10,500	-	
Other Reimbursements					
001-51035-000 - Stated Clerk Reimbursable Exp	-	750	500	(250)	
001-51048-000 - Financial Services Reimbursable Exp	1,323	2,500	2,000	(500)	
Total Other Reimbursements	1,323	3,250	2,500	(750)	
Total GA/Executive/Other Reimbursements	7,788	13,750	15,000	1,250	
<b>Presbytery/Council</b>					
Meetings Travel/Mileage					
001-51052-000 - Presbytery Meeting Lunches	5,685	5,600	5,600	-	
001-51050-000 - Travel & Mileage-Presbytery	93	750	750	-	
001-51055-000 - Travel & Mileage-Council	311	400	400	-	
001-51060-000 - Travel & Mileage-Other Groups	1,250	2,000	1,500	(500)	
001-51056-000 - Council Meals	200	750	750	-	
001-51057-000 - COM Meals	765	1,500	1,500	-	
001-51061-000 - Retired Pastors Support	557	1,500	1,500	-	
Total Meetings Travel/Mileage/Meals	8,861	12,500	12,000	(500)	
Meetings Admin/Office Supplies					
001-51065-000 - Office, Printing, Misc-Presby	-	200	200	-	

Mission OPERATIONS Fund - 2022 Council Budget_1st Read Whitewater Valley Presbytery	2020 Actual	2021 Budget	2022 1st Read Budget	2022 + (-) 2021 Budget	2021 Comments/Budget Assumptions
001-51070-000 - Office, Printing, Misc-Council	-	-	-	-	
Total Meetings Admin/Office Supplies	-	200	200	-	
Moderator's Office				-	
001-51080-000 - Moderator Mileage	-	500	500	-	
001-51081-000 - Moderator Training/Reimb	-	750	750	-	
Total Moderator's Office	-	1,250	1,250	-	
Total Presbytery/Council	8,861	13,950	13,450	(500)	
Total Reimbursements	16,649	27,700	28,450	750	
Other/Miscellaneous				-	
001-51090-000 - Memorials/Flowers/Gifts	234	650	650	-	
Total Other/Miscellaneous	234	650	650	-	
Total Reimbursements	16,883	28,350	29,100	750	
Total Leadership/Office Services/Reimbursements	429,763	452,863	460,102	7,239	
Per Capita (Pass Thru)				-	
G/A Per Capita Disbursement				-	
001-51100-000 - G/A Per Capita - Churches	115,240	111,711	109,161	(2,550)	
G/A Per Capita Disbursement	115,240	111,711	109,161	(2,550)	(\$1,629) est. OGA unpaid per capita
SOLT Per Capita Disbursement				-	
001-51110-000 - SOLT Per Capita-Churches	49,058	47,991	47,015	(976)	
SOLT Per Capita Disbursement	49,058	47,991	47,015	(976)	(\$940) est. SOLT unpaid per capita
Total Per Capita Expense	164,298	159,702	156,176	(3,526)	(\$2,569) est. Total Unpaid Per Capita Expense
Total INVESTMENTS IN OPERATING MINISTRY	594,061	612,565	616,278	3,713	
ALLOCATIONS				-	
Allocation from Mission Focus Units	(42,399)	(45,286)	(46,010)	(724)	10% from Mission Focus Units
Allocations from Other Funds	(39,322)	(33,250)	(36,000)	(2,750)	3% Other Funds Admin/Services
Total Allocations	(81,721)	(78,536)	(82,010)	(3,474)	
Total INVESTMENTS IN MINISTRY (After Allocations)	512,340	534,028	534,268	239	
Net Total Surplus / (Deficit)	31,743	(2)	10	12	
Estimated Beginning Of Year Fund Balance	51,442	83,185	83,183		
Estimated Resources	544,084	534,026	534,277		
Estimated Investments	512,340	534,028	534,268		
Estimated/End Of Year Fund Balance	83,185	83,183	83,192		Min. Target Balance \$25,000

Mission Focus Units 2022 1st Read Budget Whitewater Valley Presbytery	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 + /(-) 2022 Budget	2022 Comments/Budget Assumptions
<b>RESOURCES</b>							
Basic Mission							
Shared Mission							
Presbytery Basic Mission							80% WVP, 15% PMA, 5% SOLT
<b>Total BASIC MISSION RESOURCES</b>	<b>174,382</b>	<b>181,838</b>	<b>162,235</b>	<b>150,000</b>	<b>150,000</b>	-	
<b>INVESTMENTS</b>							
<b>PRESBYTERY COUNCIL</b>							
Presbytery/Council Priorities	929		-	500	500	-	Per Council (September 2021)
Council Leadership Retreat-w/COM	2,236	3,418	2,525	2,500	2,500	-	Per Council (September 2021)
<b>LEADERSHIP DEVELOPMENT TEAM</b>							
Grants & Scholarships	560	200	-	500	500	-	Per CE Team (September 2021)
Program Support	221	-	-	1,500	1,500	-	Per CE Team (September 2021)
<b>CONNECTED COMMUNITIES TEAM</b>							
Youth Triennium	4,500	4,500	4,500	4,500	4,500	-	Per CE Team (September 2021)
Events	-	-	-	-	-	-	Per CE Team (September 2021)
<b>MISSION &amp; GROWTH TEAM</b>							
<b>PRESBYTERY</b>							
Hispanic Ministries Lead Team	8,100	8,100	8,100	8,000	8,000	-	Per M&P Team (September 2021)
Church Grants / Mission Partnerships	10,100	10,100	10,100	5,000	5,000	-	Per M&P Team (September 2021)
Church Grants Technology/Communications	1,550	2,100	2,100	1,000	1,000	-	Per M&P Team (September 2021)
Church Grants Sabbaticals/Supply	1,500	-	-	1,000	1,000	-	Per M&P Team (September 2021)
<b>MISSION PARTNERSHIP</b>							
Pyoca Camp & Conference Center	40,500	40,500	36,450	31,000	31,000	-	Per M&P Team (September 2021)
Westminster Neighborhood Services	26,750	26,730	24,057	20,400	20,400	-	Per M&P Team (September 2021)
Congo Helping Hands	3,645	3,645	3,281	2,370	2,370	-	Per M&P Team (September 2021)
<b>TOTAL PRESBYTERY COUNCIL</b>	<b>100,591</b>	<b>99,293</b>	<b>91,113</b>	<b>78,270</b>	<b>78,270</b>	-	
<b>COMMISSION ON MINISTRY</b>							
Ministerial Concerns	750	-	-	1,000	1,000	-	Per COM (September 2021)
Sub Committees/Background Checks	123	54	75	200	200	-	Per COM (September 2021)
LeaderWise	-	2,060	3,452	2,450	2,450	-	Per COM (September 2021)
Leader Development	483	-	-	-	-	-	Per COM (September 2021)
Emergency Assistance	750	-	-	1,000	1,000	-	Per COM (September 2021)
Leadership Retreat	200	-	-	-	-	-	Per COM (September 2021)
Boundaries/Ethics Training	-	-	250	-	-	-	Per COM (September 2021)
Amistad Cristiana Support (A/C)	7,648	7,650	7,648	7,648	7,648	-	Per COM (September 2021)
Nueva Creacion (A/C)	28,043	-	-	-	-	-	Per COM (September 2021)
<b>TOTAL COMMISSION ON MINISTRY</b>	<b>37,997</b>	<b>9,764</b>	<b>11,425</b>	<b>12,298</b>	<b>12,298</b>	-	

Mission Focus Units 2022 1st Read Budget Whitewater Valley Presbytery	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 + /(-) 2022 Budget	2022 Comments/Budget Assumptions
<b>COMMITTEE ON PREPARATION FOR MINISTRY</b>							
Preparation for Ministry/Leaderwise	3,909	3,509	3,810	8,185	8,185	-	Per CPM (September 2021)
Books & Scholarships	5,949	5,949	3,150	5,950	5,950	-	Per CPM (September 2021)
<b>TOTAL COMMITTEE ON PREPARATION</b>	9,858	9,458	6,960	14,135	14,135	-	Per CPM (September 2021)
<b>TOTAL INVESTMENTS</b>	<b>148,446</b>	<b>118,515</b>	<b>109,498</b>	<b>104,703</b>	<b>104,703</b>	-	
<b>MISSION ALLOCATION TO OPERATING MINISTRY</b>							
Offset to Mission Operations Leadership	38,832	35,721	36,449	37,271	37,271	-	
Offset to Mission Operations Office Services	6,205	6,449	4,304	5,181	5,181	-	
Offset to Mission Operations Reimb./Other	2,607	3,002	1,646	2,845	2,845	-	
<b>TOTAL MISSION ALLOCATIONS</b>	47,644	45,172	42,399	45,297	45,297	-	
<b>TOTAL INVESTMENTS/ALLOCATIONS</b>	<b>196,090</b>	<b>163,687</b>	<b>151,897</b>	<b>150,000</b>	<b>150,000</b>	-	
<b>Net Excess</b>	(21,708)	18,151	10,338	-	-	-	

BOY Fund Balance	41,406	19,698	37,822	48,160	48,160
Resources	174,382	181,838	162,235	150,000	150,000
Investments	196,090	163,687	151,897	150,000	150,000
EOY Fund Balance	19,698	37,822	<b>48,160</b>	<b>48,160</b>	<b>48,160</b>

Target Fund Balance \$50,000

## 2022 Mission Operations Budget – (1st Read)

- Total Per Capita \$42.29 - \$.87 increase in presbytery per capita to \$29.50. Revenue neutral/balanced budget projection. [(3%)/379-member decrease for the budget period]
- 2022 Operating ministry increase (before per capita pass-thru) of \$17,987 compared to 2021 budget is offset with (\$11,250) in budgeted reductions resulting in a net increase of \$6,737 for the budget period.
- Council/Finance Committee anticipates use of operating ministry fund balance of \$83,193 to ameliorate anticipated per capita increases for 2023/2024.

Mission OPERATIONS Fund - 2022 Council Budget_1st Read Whitewater Valley Presbytery	2020 Actual	2021 Budget	2022 1st Read Budget	22 +(-) 21 Budget	2022 Comments/Budget Assumptions
<b>RESOURCES</b>					
Per Capita Partnership					12,219 Presbytery Membership (-379/3%)
Per Capita-WVP (\$27.96 '19, \$28.63 '20, \$28.63 '21)	368,137	358,272	359,251	979	\$29.50 (.87 increase)
Per Capita-SOLT (\$3.81 2017-2021)	46,624	45,975	45,623	(351)	\$3.81 no change
Per Capita-G/A (\$8.95 '20, \$8.98 '21)	109,525	108,360	107,532	(828)	\$8.98 no change
Total Per Capita - G/A & SOLT	156,149	154,334	153,155	(1,179)	
Total Per Capita (\$41.42 2021)	524,286	512,607	512,407	(200)	<b>-----</b> <b>\$42.29 Per Capita 2022</b> <b>-----</b>
Partnerships	16,500	16,744	16,744	-	Synod Bookkeeping, Tech Services
Banking/Investments/Misc.	3,298	4,675	4,675	-	
<b>Total RESOURCES</b>	<b>544,084</b>	<b>534,026</b>	<b>533,826</b>	(200)	
<b>INVESTMENTS IN MINISTRY</b>					
<b>LEADERSHIP</b>					
Executive Staff					4% COLA
Executive Presbyter-Compensation 1.0 FTE	95,234	95,234	99,043	3,809	
Executive Presbyter - Benefits	39,414	40,364	43,106	2,742	
Stated Clerk - Compensation .40 FTE	25,210	25,210	26,218	1,008	
Stated Clerk-Benefits	2,099	2,929	2,991	62	
Total Executive Staff	161,957	163,737	171,358	7,621	
Support Staff					4% COLA
Information Technology-Compensation .80 FTE	46,016	46,016	47,857	1,841	Synod reimburses \$5,000 (see resources)
Information Technology-Benefits	24,219	22,903	24,698	1,795	
Admin Assistant-Compensation 1.0 FTE	38,938	38,938	40,496	1,558	
Office Assistant-Benefits	23,682	22,662	23,947	1,285	
Bookkeeping Services .40 FTE	57,493	57,493	49,920	(7,573)	Synod reimburses \$11,744 (see resources)
Committee/Church Staff Support .15 FTE	12,959	12,959	18,720	5,761	
Total Support Staff	203,306	200,971	205,637	4,666	
Bonus Staff	3,000	8,000	-	(8,000)	
<b>TOTAL LEADERSHIP</b>	<b>368,263</b>	<b>372,708</b>	<b>376,995</b>	<b>4,287</b>	



Mission OPERATIONS Fund - 2022 Council Budget_1st Read Whitewater Valley Presbytery	2020 Actual	2021 Budget	2022 1st Read Budget	22 +(-) 21 Budget	2022 Comments/Budget Assumptions
<b>PROFESSIONAL/OFFICE/INSURANCE</b>				-	
<b>Total Professional Services</b>	6,073	5,980	9,750	3,770	Increase in audit cost
<b>Total Office Lease/Maintenance</b>	22,688	22,650	23,255	605	
<b>Total Office Operations</b>	3,112	5,850	3,600	(2,250)	Synod shared costs/office efficiencies
<b>Total Information Technology</b>	5,687	9,000	8,750	(250)	
<b>Total Communications/Internet</b>	4,328	4,900	4,650	(250)	
<b>Total Insurance (GL/Umbrella/WC)</b>	2,729	3,425	3,500	75	
<b>PROFESSIONAL/OFFICE/INSURANCE</b>	44,617	51,805	53,505	1,700	
<b>REIMBURSEMENTS</b>					
<b>Total GA Meeting/Executive/Other</b>	7,788	13,750	15,000	1,250	GA Louisville / partially virtual
<b>Total Presbytery/Council/COM</b>	8,861	12,500	12,000	(500)	
<b>Total Meetings Misc. / Supplies</b>	-	200	200	-	
<b>Total Moderator's Office</b>	-	1,250	1,250	-	
<b>Total Other/Memorials/Gifts</b>	234	650	650	-	
<b>TOTAL REIMBURSEMENTS</b>	16,883	28,350	29,100	750	
<b>TOTAL LEADERSHIP/OFFICE/REIMBURSEMENTS</b>	429,763	452,863	459,600	6,737	
<b>Per Capita (Pass Thru)</b>				-	
<b>G/A Per Capita Disbursement</b>	115,240	111,711	109,161	(2,550)	(\$1,629) est. OGA unpaid per capita
<b>SOLT Per Capita Disbursement</b>	49,058	47,991	47,015	(976)	(\$940) est. SOLT unpaid per capita
<b>Total Per Capita Expense</b>	164,298	159,702	156,176	(3,526)	(\$2,569) est. Total Unpaid Per Capita Expense
<b>TOTAL INVESTMENTS IN OPERATING MINISTRY</b>	<b>594,061</b>	<b>612,565</b>	<b>615,776</b>	3,211	
<b>ALLOCATIONS</b>				-	
<b>Allocation from Mission Focus Units</b>	(42,399)	(45,286)	(45,960)	(674)	10% from Mission Focus Units
<b>Allocations from Other Funds</b>	(39,322)	(33,250)	(36,000)	(2,750)	3% Other Funds Admin/Services
<b>Total Allocations</b>	(81,721)	(78,536)	(81,960)	(3,424)	
<b>Total INVESTMENTS IN MINISTRY (After Allocations)</b>	<b>512,340</b>	<b>534,028</b>	<b>533,816</b>	(212)	
<b>Net Total Surplus / (Deficit)</b>	<b>31,743</b>	<b>(2)</b>	<b>10</b>	12	
<b>Estimated Beginning Of Year Fund Balance</b>	51,442	83,185	83,183		
<b>Estimated Resources</b>	544,084	534,026	533,826		
<b>Estimated Investments</b>	512,340	534,028	533,816		
<b>Estimated/End Of Year Fund Balance</b>	83,185	83,183	83,193		Min. Target Balance \$25,000

Mission Focus Units 2022 1st Read Budget Whitewater Valley Presbytery	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 + /(-) 2022 Budget	2022 Comments/Budget Assumptions
<b>RESOURCES</b>							
Basic Mission							
Shared Mission							
Presbytery Basic Mission							80% WVP, 15% PMA, 5% SOLT
<b>Total BASIC MISSION RESOURCES</b>	<b>174,382</b>	<b>181,838</b>	<b>162,235</b>	<b>150,000</b>	<b>150,000</b>	-	
<b>INVESTMENTS</b>							
<b>PRESBYTERY COUNCIL</b>							
Presbytery/Council Priorities	929		-	500	500	-	Per Council (September 2021)
Council Leadership Retreat-w/COM	2,236	3,418	2,525	2,500	2,500	-	Per Council (September 2021)
<b>LEADERSHIP DEVELOPMENT TEAM</b>							
Grants & Scholarships	560	200	-	500	500	-	Per CE Team (September 2021)
Program Support	221	-	-	1,500	1,500	-	Per CE Team (September 2021)
<b>CONNECTED COMMUNITIES TEAM</b>							
Youth Triennium	4,500	4,500	4,500	4,500	4,500	-	Per CE Team (September 2021)
Events	-	-	-	-	-	-	Per CE Team (September 2021)
<b>MISSION &amp; GROWTH TEAM</b>							
<b>PRESBYTERY</b>							
Hispanic Ministries Lead Team	8,100	8,100	8,100	8,000	8,000	-	Per M&P Team (September 2021)
Church Grants / Mission Partnerships	10,100	10,100	10,100	5,000	5,000	-	Per M&P Team (September 2021)
Church Grants Technology/Communications	1,550	2,100	2,100	1,000	1,000	-	Per M&P Team (September 2021)
Church Grants Sabbaticals/Supply	1,500	-	-	1,000	1,000	-	Per M&P Team (September 2021)
<b>MISSION PARTNERSHIP</b>							
Pyoca Camp & Conference Center	40,500	40,500	36,450	31,000	31,000	-	Per M&P Team (September 2021)
Westminster Neighborhood Services	26,750	26,730	24,057	20,400	20,400	-	Per M&P Team (September 2021)
Congo Helping Hands	3,645	3,645	3,281	2,370	2,370	-	Per M&P Team (September 2021)
<b>TOTAL PRESBYTERY COUNCIL</b>	<b>100,591</b>	<b>99,293</b>	<b>91,113</b>	<b>78,270</b>	<b>78,270</b>	-	
<b>COMMISSION ON MINISTRY</b>							
Ministerial Concerns	750	-	-	1,000	1,000	-	Per COM (September 2021)
Sub Committees/Background Checks	123	54	75	200	200	-	Per COM (September 2021)
LeaderWise	-	2,060	3,452	2,450	2,450	-	Per COM (September 2021)
Leader Development	483	-	-	-	-	-	Per COM (September 2021)
Emergency Assistance	750	-	-	1,000	1,000	-	Per COM (September 2021)
Leadership Retreat	200	-	-	-	-	-	Per COM (September 2021)
Boundaries/Ethics Training	-	-	250	-	-	-	Per COM (September 2021)
Amistad Cristiana Support (A/C)	7,648	7,650	7,648	7,648	7,648	-	Per COM (September 2021)
Nueva Creacion (A/C)	28,043	-	-	-	-	-	Per COM (September 2021)
<b>TOTAL COMMISSION ON MINISTRY</b>	<b>37,997</b>	<b>9,764</b>	<b>11,425</b>	<b>12,298</b>	<b>12,298</b>	-	

Mission Focus Units 2022 1st Read Budget Whitewater Valley Presbytery	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 + /(-) 2022 Budget	2022 Comments/Budget Assumptions
<b>COMMITTEE ON PREPARATION FOR MINISTRY</b>							
Preparation for Ministry/Leaderwise	3,909	3,509	3,810	8,185	8,185	-	Per CPM (September 2021)
Books & Scholarships	5,949	5,949	3,150	5,950	5,950	-	Per CPM (September 2021)
<b>TOTAL COMMITTEE ON PREPARATION</b>	9,858	9,458	6,960	14,135	14,135	-	Per CPM (September 2021)
<b>TOTAL INVESTMENTS</b>	<b>148,446</b>	<b>118,515</b>	<b>109,498</b>	<b>104,703</b>	<b>104,703</b>	-	
<b>MISSION ALLOCATION TO OPERATING MINISTRY</b>							
Offset to Mission Operations Leadership	38,832	35,721	36,449	37,271	37,271	-	
Offset to Mission Operations Office Services	6,205	6,449	4,304	5,181	5,181	-	
Offset to Mission Operations Reimb./Other	2,607	3,002	1,646	2,845	2,845	-	
<b>TOTAL MISSION ALLOCATIONS</b>	47,644	45,172	42,399	45,297	45,297	-	
<b>TOTAL INVESTMENTS/ALLOCATIONS</b>	<b>196,090</b>	<b>163,687</b>	<b>151,897</b>	<b>150,000</b>	<b>150,000</b>	-	
<b>Net Excess</b>	(21,708)	18,151	10,338	-	-	-	

BOY Fund Balance	41,406	19,698	37,822	48,160	48,160
Resources	174,382	181,838	162,235	150,000	150,000
Investments	196,090	163,687	151,897	150,000	150,000
EOY Fund Balance	19,698	37,822	<b>48,160</b>	<b>48,160</b>	<b>48,160</b>

Target Fund Balance \$50,000

## **Recommendation of the St. Andrew Administrative Commission**

**The St. Andrew Administrative Commission recommends that the Presbytery grant preliminary approval for the St. Andrew property to be transferred to Witherspoon Presbyterian Church, the Administrative Commission will be requesting final approval of this proposal at the November Presbytery meeting.**

If this recommendation is accepted, then the Presbytery, working through the Administrative Commission and the Board of Directors, will determine further details, including a formal timeline and how the proceeds from the sale of the current Witherspoon property will be handled.

Witherspoon has shared with the Administrative Commission that they anticipate needing most of the proceeds from the sale of the current Witherspoon property to cover the costs of moving, and to address deferred maintenance and structural repairs (asbestos cleanup, HVAC upgrades, parking lot repairs, and more). The Presbytery's preliminary approval will allow Witherspoon to seek possible additional or alternative funding through grants and financing. .

The AC believes that this is the best use of the property for the community, the Presbytery, the legacy of St. Andrew, and for the Body of Christ.

While multiple parties expressed interest in purchasing or leasing the St. Andrew property, none of the current proposals, except for Witherspoon's proposal, would have kept the property primarily as a church . The Administrative Commission ruled out those who were not able to purchase the property for a fair price. The remaining interested parties wished to use the property for a school, social services, and/or a space for community organizations and services.

After meeting with representatives from Witherspoon and hearing their plans and visions for their congregation and the ministries that could be expanded, strengthened or created in moving to the St. Andrew property, the Administrative Commission believes that transferring the property to Witherspoon is the best use of this property.

Witherspoon's congregation has prayerfully considered this plan, has excitedly endorsed it, and is ready to move forward to energetically work on seeing it into being.



## Council Finance Committee Report

### May 2021 Financial Results

- Mission Operations Ministry Fund
  - Ended the May 2021 period with a fund surplus of \$203,855. The surplus balance will be reduced as quarterly disbursements exceed anticipated revenue for June-December 2021
  - Presbytery per capita gifts receipts ended the May 2021 period 1% above this period last year (67% of the total apportionments).
- Mission Focus Units Fund
  - Ended the May 2021 period with a fund surplus of \$16,209. The surplus balance does not reflect mission partners accrued support (\$8,962/2<sup>nd</sup> quarter 2021)
  - Total resources for shared mission are tracking close to budget projections and above prior year results for this period \$14,284 (28%).
- Presbytery **unrestricted** net assets total \$876,902 on May 31, 2021.

### Whitewater Valley Presbytery

#### 2021 Per Capita Analysis As of May 31, 2021

GA (invoice)	GA Received	SOLT (invoice)	SOLT received	WWV (invoice)	WWV received	Total per capita	Total Received
111,711	73,734	47,991	31,266	345,472	234,281	505,174	339,281
					5/31/2021	% Received Budget	<b>67%</b> Actual
					5/31/2020	502,035	330,834
						% Received	<b>66%</b>

#### 2021 Basic Mission Analysis As of May 31, 2021

WWV 2021 Budget	WWV 2021 Received	2021 Budget / Actual	5/31/2021	% Received	5/31/2020	Budget	Actual
150,000	64,076	(85,924)					
			5/31/2021	% Received			
					5/31/2020	174,382	49,792
						% Received	<b>29%</b>

**Whitewater Valley Presbytery**  
**Analysis of Res & Invest - Council\_ECH**  
**Fund: Mission Operations**  
**January to May 2021**

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>						
Per Capita-WVP	\$252,977.52	\$149,280.00	\$103,697.52	\$358,272.00	70.61 %	\$230,780.10
Per Capita - G/A & SOLT	\$105,210.52	\$64,306.25	\$40,904.27	\$154,335.00	68.17 %	\$102,036.91
<b>Total MISSION OPERATIONS</b>	<b>\$358,188.04</b>	<b>\$213,586.25</b>	<b>\$144,601.79</b>	<b>\$512,607.00</b>	<b>69.88 %</b>	<b>\$332,817.01</b>
<b>OTHER RESOURCES</b>						
Partnerships	\$4,125.00	\$6,976.70	(\$2,851.70)	\$16,744.00	24.64 %	\$4,125.00
Banking/Investments	\$475.43	\$1,666.65	(\$1,191.22)	\$4,000.00	11.89 %	\$1,248.87
Misc. Resources	\$0.00	\$281.25	(\$281.25)	\$675.00	0.00 %	\$0.00
<b>Total OTHER RESOURCES</b>	<b>\$4,600.43</b>	<b>\$8,924.60</b>	<b>(\$4,324.17)</b>	<b>\$21,419.00</b>	<b>21.48 %</b>	<b>\$5,373.87</b>
<b>Total RESOURCES</b>	<b>\$362,788.47</b>	<b>\$222,510.85</b>	<b>\$140,277.62</b>	<b>\$534,026.00</b>	<b>67.93 %</b>	<b>\$338,190.88</b>
<b>INVESTMENTS</b>						
Leadership	\$151,223.68	\$155,294.70	\$4,071.02	\$372,707.00	40.57 %	\$152,482.23
Office Services	\$22,215.28	\$21,585.45	(\$629.83)	\$51,805.00	42.88 %	\$16,816.44
Reimbursements/Misc. Per Capita	\$1,725.22	\$11,812.55	\$10,087.33	\$28,350.00	6.09 %	\$7,514.52
G/A Per Capita Disbursement	\$27,928.00	\$46,546.25	\$18,618.25	\$111,711.00	25.00 %	\$28,809.99
SOLT Per Capita Disbursement	\$11,997.75	\$19,996.25	\$7,998.50	\$47,991.00	25.00 %	\$14,152.04
<b>Total Per Capita</b>	<b>\$39,925.75</b>	<b>\$66,542.50</b>	<b>\$26,616.75</b>	<b>\$159,702.00</b>	<b>25.00 %</b>	<b>\$42,962.03</b>
Missions Allocations/Transfers	(\$56,156.40)	(\$32,723.30)	\$23,433.10	(\$78,536.00)	71.50 %	(\$58,144.87)
<b>Total INVESTMENTS</b>	<b>\$158,933.53</b>	<b>\$222,511.90</b>	<b>\$63,578.37</b>	<b>\$534,028.00</b>	<b>29.76 %</b>	<b>\$161,630.35</b>
<b>Net Resources/Investments</b>	<b>\$203,854.94</b>	<b>(\$1.05)</b>	<b>\$203,855.99</b>	<b>(\$2.00)</b>	<b>-10192747.00 %</b>	<b>\$176,560.53</b>

**Whitewater Valley Presbytery**  
**Analysis of Res & Invest - Council\_ECH**  
**Fund: Mission Focus Units**  
**January to May 2021**

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>						
Basic Mission	\$64,075.90	\$62,500.00	\$1,575.90	\$150,000.00	42.72 %	\$49,597.35
<b>Total MISSION FOCUS UNITS</b>	<b>\$64,075.90</b>	<b>\$62,500.00</b>	<b>\$1,575.90</b>	<b>\$150,000.00</b>	<b>42.72 %</b>	<b>\$49,597.35</b>
<b>OTHER RESOURCES</b>						
Banking/Investments	\$0.00	\$0.00	\$0.00	\$0.00	0.00 %	\$194.27
<b>Total OTHER RESOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00 %</b>	<b>\$194.27</b>
<b>Total RESOURCES</b>	<b>\$64,075.90</b>	<b>\$62,500.00</b>	<b>\$1,575.90</b>	<b>\$150,000.00</b>	<b>42.72 %</b>	<b>\$49,791.62</b>
<b>INVESTMENTS</b>						
<b>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; GROWTH</b>						
Local/Regional Mission						
Camp PYOCA	\$7,749.99	\$12,916.65	\$5,166.66	\$31,000.00	25.00 %	\$15,187.50
WNM	\$5,100.00	\$8,500.00	\$3,400.00	\$20,400.00	25.00 %	\$10,023.75
Hispanic Ministries	\$3,333.35	\$3,333.35	\$0.00	\$8,000.00	41.67 %	\$3,375.00
<b>Total Local/Regional Mission</b>	<b>\$16,183.34</b>	<b>\$24,750.00</b>	<b>\$8,566.66</b>	<b>\$59,400.00</b>	<b>27.24 %</b>	<b>\$28,586.25</b>
Domestic/International Mission						
Congo Helping Hands	\$592.50	\$987.50	\$395.00	\$2,370.00	25.00 %	\$1,367.10
<b>Total Domestic/International Mission</b>	<b>\$592.50</b>	<b>\$987.50</b>	<b>\$395.00</b>	<b>\$2,370.00</b>	<b>25.00 %</b>	<b>\$1,367.10</b>
Mission Grants	\$2,818.11	\$2,916.65	\$98.54	\$7,000.00	40.26 %	\$12,200.00
<b>Total MISSION &amp; GROWTH</b>	<b>\$19,593.95</b>	<b>\$28,654.15</b>	<b>\$9,060.20</b>	<b>\$68,770.00</b>	<b>28.49 %</b>	<b>\$42,153.35</b>
<b>CONNECTED COMMUNITIES</b>	\$1,875.00	\$1,875.00	\$0.00	\$4,500.00	41.67 %	\$1,875.00
<b>LEADERSHIP DEVELOPMENT</b>	\$0.00	\$833.35	\$833.35	\$2,000.00	0.00 %	\$0.00
<b>Total COMMITTEES OF COUNCIL</b>	<b>\$21,468.95</b>	<b>\$31,362.50</b>	<b>\$9,893.55</b>	<b>\$75,270.00</b>	<b>28.52 %</b>	<b>\$44,028.35</b>
<b>MINISTRY SUPPORT</b>						
Committee on Ministry	\$5,642.45	\$5,124.15	(\$518.30)	\$12,298.00	45.88 %	\$4,756.00
Preparation for Ministry	\$1,881.81	\$5,889.55	\$4,007.74	\$14,135.00	13.31 %	\$754.15
<b>Total MINISTRY SUPPORT</b>	<b>\$7,524.26</b>	<b>\$11,013.70</b>	<b>\$3,489.44</b>	<b>\$26,433.00</b>	<b>28.47 %</b>	<b>\$5,510.15</b>
Missions Allocations/Transfers	\$18,873.75	\$18,873.75	\$0.00	\$45,297.00	41.67 %	\$18,822.75
<b>Total INVESTMENTS</b>	<b>\$47,866.96</b>	<b>\$62,499.95</b>	<b>\$14,632.99</b>	<b>\$150,000.00</b>	<b>31.91 %</b>	<b>\$68,361.25</b>
<b>Net Resources/Investments</b>	<b>\$16,208.94</b>	<b>\$0.05</b>	<b>\$16,208.89</b>	<b>\$0.00</b>	<b>0.00 %</b>	<b>(\$18,569.63)</b>



Accounts

<b>ASSETS</b>	
<b>Current Assets</b>	
Cash/Checking	\$954,912.15
<b>Savings/Money Markets</b>	
PNC Money Market #XXXX2862	\$16,907.29
PILP Mission MM #100004	\$783,941.47
<b>Total Savings/Money Markets</b>	<u>\$800,848.76</u>
<b>Investments ( &gt; 1-year)</b>	
New Covenant Funds (PCUSA)	\$55,961.24
Vanguard Funds	\$310,294.15
Presbyterian Foundation	\$14,791.39
Edward Jones	\$64,416.27
<b>Total Investments ( &gt; 1-year)</b>	<u>\$445,463.05</u>
Other Current Assets	<u>\$18,641.25</u>
<b>Total Current Assets</b>	<b>\$2,219,865.21</b>
Accounts/Notes Receivable	\$41,966.28
Fixed Assets	\$669,165.67
<b>Total ASSETS</b>	<u><u>\$2,930,997.16</u></u>

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

<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts Payable (Trade)	\$956.61
Payroll Withholding Payable	\$300.00
Employee HRA/FSA	\$76,360.53
Other Benefits Payable	\$10,933.16
<b>Total Current Liabilities</b>	<u>\$88,550.30</u>
Passthrough	\$47,096.68
Amistad Crstiana Passthroughs	\$3,401.74
Other Liabilities	\$420,793.43
<b>Total LIABILITIES</b>	<u>\$559,842.15</u>
<b>FUND BALANCE</b>	
<b>Unrestricted</b>	
001-30000-000 - MO Fund Balance	\$287,039.98
005-30000-000 - Corp. Fund Balance	\$525,493.73
010-30000-000 - MFU Fund Balance	\$64,368.52
<b>Total Unrestricted</b>	<u>\$876,902.23</u>
<b>Temporarily Restricted</b>	
015-31000-000 - Committee on Ministry Fund Balance	\$4,824.34
016-31000-000 - COM Smock Emergency Grant	\$2,761.03
017-31000-000 - New Ministry Initiative Fund Bal	\$21,450.00
020-31000-000 - Hispanic Ministries Fund Balance	\$80,608.25
025-31000-000 - Nueva Creacion Fund Balance	\$8,000.00
026-31000-000 - Amistad Cristiana Fund Balance	\$24,663.72
030-31000-000 - Church Development Fund Balance	\$1,134.72
031-31000-000 - Small Congregations Fund Balance	\$8,042.14
032-31000-000 - Campus Ministries Fund Balance	\$1,412.61
033-31000-000 - Mission in Congregations Balance	\$4,882.13
036-31000-000 - Missional Transformation Balance	\$61,822.69
038-31000-000 - Candidates - CPM Fund Balance	\$16,355.94
039-31000-000 - Johnson Schships Fund Balance	\$964.03
040-31000-000 - Pentecost Fund Balance	\$15,984.92
041-31000-000 - Peacemaking Fund Balance	\$36,438.94
042-31000-000 - Hunger Fund Balance	\$6,600.30
050-31000-000 - POT Fund Balance	\$171,661.61

Whitewater Valley Presbytery  
Balance Sheet  
May 2021

**Accounts**

062-31000-000 - Spencer Mem Training Fund Balance	\$2,388.01	
070-31000-000 - Amistad Youth Fund Balance	\$1,103.95	
071-31000-000 - Amistad Women's Fund Balance	\$637.56	
072-31000-000 - Amistad Food Pantry Fund Balance	\$636.33	
073-31000-000 - Amistad Family Support Fund Balance	\$1,098.04	
075-31000-000 - Amistad Memorials Fund Balance	\$158.11	
077-31000-000 - Amistad Foundation Fund Balance	\$188,729.27	
805-31000-000 - PYOCA Capital Fund Balance	\$645,057.94	
900-31000-000 - PYCOA C.C.C. Fund Balance	\$132,182.47	
<b>Total Temporarily Restricted</b>	<b>\$1,439,599.05</b>	
<b>Permanently Restricted</b>		
100-32000-000 - Michael Fund Balance	\$387.50	
101-32000-000 - Irene Johns Fund Balance	\$5,562.75	
102-32000-000 - Johnson Fund Balance	\$10,500.00	
103-32000-000 - Sanderson Paden Fund Balance	\$17,005.95	
104-32000-000 - Forest Hill Fund Balance	\$21,197.53	
<b>Total Permanently Restricted</b>	<b>\$54,653.73</b>	
<b>Total FUND BALANCE</b>		<b>\$2,371,155.01</b>
<b>Total LIABILITIES, FUND BALANCE, &amp; Restricted Funds</b>		<b>\$2,930,997.16</b>