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

2016 Synod Assembly Information

John S. Knight Center • 77 East Mill Street • Akron , Ohio

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

May 2016

Dear Friends in Christ,

Preparations continue for the May 13-14 synod assembly, and we look forward to your participation. The theme of the assembly is *We are Church for the Sake of the World*. The Rev. Kevin Strickland, Assistant to the Presiding Bishop and Executive for Worship for the ELCA, will be our ELCA Churchwide representative.

The two-day assembly begins Friday morning at 7:40 a.m. with registration in the Upper Corbin Rotunda (Level 2) of the John S. Knight Center. A continental breakfast will be served in Exhibit Hall I during registration **on Friday only**. You may enjoy breakfast while browsing the displays in that area. Lunch and beverages will also be provided on Friday, and coffee/tea will be available on Saturday morning in Exhibit Hall I. A concession stand located near the escalators will have items available for purchase throughout both days of the assembly. No outside food or beverage may be brought into the facility by attendees. If you have **medical** dietary needs please contact Sony Gilroy at sgilroy@neos-elca.org or 330-929-9022 by May 6.

Worship is an integral part of who we are as Lutherans and is an integral part of our assembly. On Friday we welcome you to gather in worship and business beginning with Holy Eucharist and ending with Evening Prayer. Saturday we begin with Morning Prayer before concluding business and welcome into service those newly elected to synod council during our closing Holy Eucharist service. The offering will be designated for ELCA World Hunger.

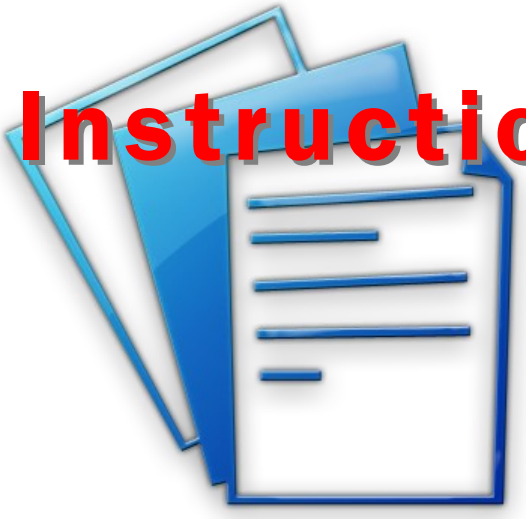
The enclosed materials include the agenda, workshop themes, nominations, proposed budget, maps, parking and hotel information, and information on many important matters related to the assembly. You are strongly encouraged to review all the enclosed materials so that you will come prepared to participate. A brief **orientation for new attendees** will be held Friday at 8:10 a.m. in the Firestone Room (Level 1). The assembly opens with a Holy Eucharist service in Goodyear A & B (Level 2) promptly at 8:40 a.m.

We look forward to conducting the annual business of the synod, worshiping, learning and praying together.

Assembly Planning Committee

- The Rev. Dan Caruso, assembly chair
- The Rev. Jean Hansen, onsite assembly coordinator
- Sony Gilroy, assembly coordinator
- Kathy Lender, registrations
- The Rev. Dan Cammarn, displays
- Barbara Mattern, registration volunteers
- The Rev. Ann Paynter, onsite workshop coordinator

1890 Bailey Road
Cuyahoga Falls, Ohio 44221
Web Site: www.neos-elca.org
330-929-9022
FAX: 330-929-9018
E-Mail: office@neos-elca.org



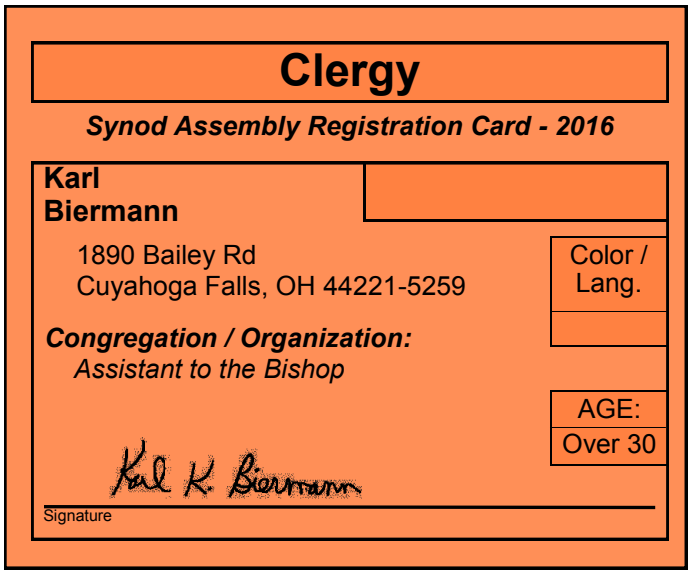
Instructions to Attendees

1) Review materials for maps, ***election information***, schedule, etc.

2) Bring ***all*** these materials with you to the assembly.

3) Upon arrival, ***please report to the registration area first*** to sign-in and receive your nametag.

4) Registration cards will be pre-printed and ***distributed at the registration table***. Please proof and sign your registration card.



5) Bring **parking ticket** (on Friday) to registration for validation. Saturday parking is free.

6) ***Wireless internet*** will be available in the Knight Center.

7) Emergency calls during the assembly: Please call (330) 422-3922

TABLE OF CONTENTS

Letter to Synod Assembly Attendees i

Instruction to the Attendees ii

Table of Contents iii

SECTION 1

Assembly Information 1

Agenda 2

Knight Center floor plan 4

Directions 6

Security Procedures 7

Bishop's Report, Abraham D. Allende, NEOS 8

Bishop's Report, Elizabeth A. Eaton, ELCA 10

Bishop's Report, Elizabeth A. Eaton, ELCA (Spanish) 12

Proposed Rules of Procedure 14

Nomination Information 17

Nominations Photo Directory 22

Workshop Times & Locations / Descriptions 24

Synod Council Report 26

Roster Report 28

Roster Changes 29

Necrology 31

Anniversaries 32

SECTION 2

Financial Reports 35

Budget Proposal 36

TABLE OF CONTENTS

Compensation Guidelines **41**

Summary of Congregational Mission Support **58**

Audit Report **62**

SECTION 3

Forms **86**

Budget Change Request form **89**

Record of Motion form **91**

Record of Nomination form **93**

Resolution form **95**

SECTION 4

Reports ..... Posted online at

http://neos-elca.org/?event=synod-assembly-2016&event_date=2016-05-13

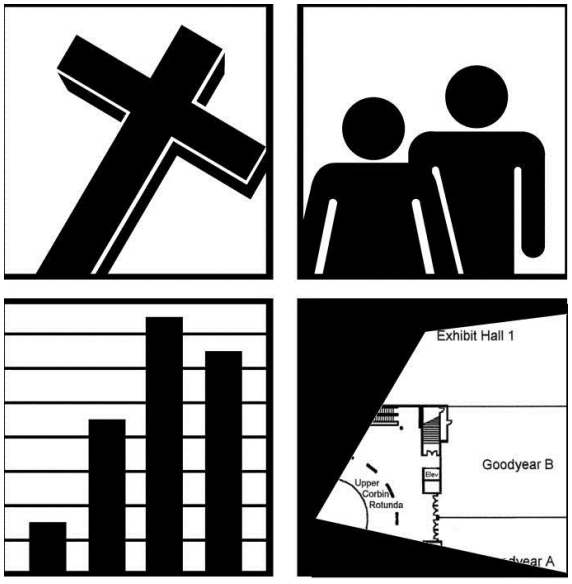
(Committee Reports / Region 6 Resources Reports / Reports of Affiliated Agencies / Reports of Lutheran Colleges and Seminaries)

TABLE PACKET

(Worship Booklet / Additions to Pre-Assembly Materials / Informational Items)

This page intentionally left blank.

Section 1
Assembly Information



PROPOSED AGENDA

Northeastern Ohio Synod Assembly
May 13 & 14, 2016

"We Are Church For The Sake Of The World"

All assembly business to be held in the John S. Knight Center

Friday, May 13

7:40 am	Registration	Upper Corbin Rotunda
	Continental breakfast (served during registration)	Exhibit Hall I
	Displays	Exhibit Hall I
8:10 am	Orientation for first time voting members	H.S. Firestone
8:40 am	**Opening Eucharist**	Goodyear A & B
	* * * 9:30 AM **REGISTRATION CLOSES** *(till 10:30 am)* * * *	
9:55 am	Opening of synod assembly & call to order	*Bishop Abraham Allende*
	Welcome by Planning Committee	*The Rev. Dan Caruso, APC Chair*
	Announcement of excused	*Secretary David Lenz*
	Nominations	*Nominations Committee Chair*
	Report of Credentials Committee	*Credentials Committee Chair*
	Adoption of agenda	
	Adoption of Rules of Procedure	
10:15 am	Elections Committee report	*Elections Committee chair*
	First ballot	
	* * * 10:30 AM **REGISTRATION REOPENS** * * *	
10:35 am	Synod Council report	*Bryan Penvose, Vice President*
10:40 am	Bishop's report	*Bishop Allende*
11:15 am	Break	
11:45 am	**Workshop Session I**	
12:30 pm	Lunch	Exhibit Hall I
	Displays/Social time	
1:30 pm	ELCA report	*The Rev. Kevin Strickland, Assistant to the Presiding Bishop and Executive for Worship for the ELCA*
2:15 pm	Treasurer's report	*Timothy Gilroy, Treasurer*
	Report of the Audit Committee	*Audit Committee*
	Presentation of budget *(adoption at 4:25 pm)*	*Finance and Budget Committee*
	Adoption of Compensation Guidelines	*Ministry Committee*

PROPOSED AGENDA

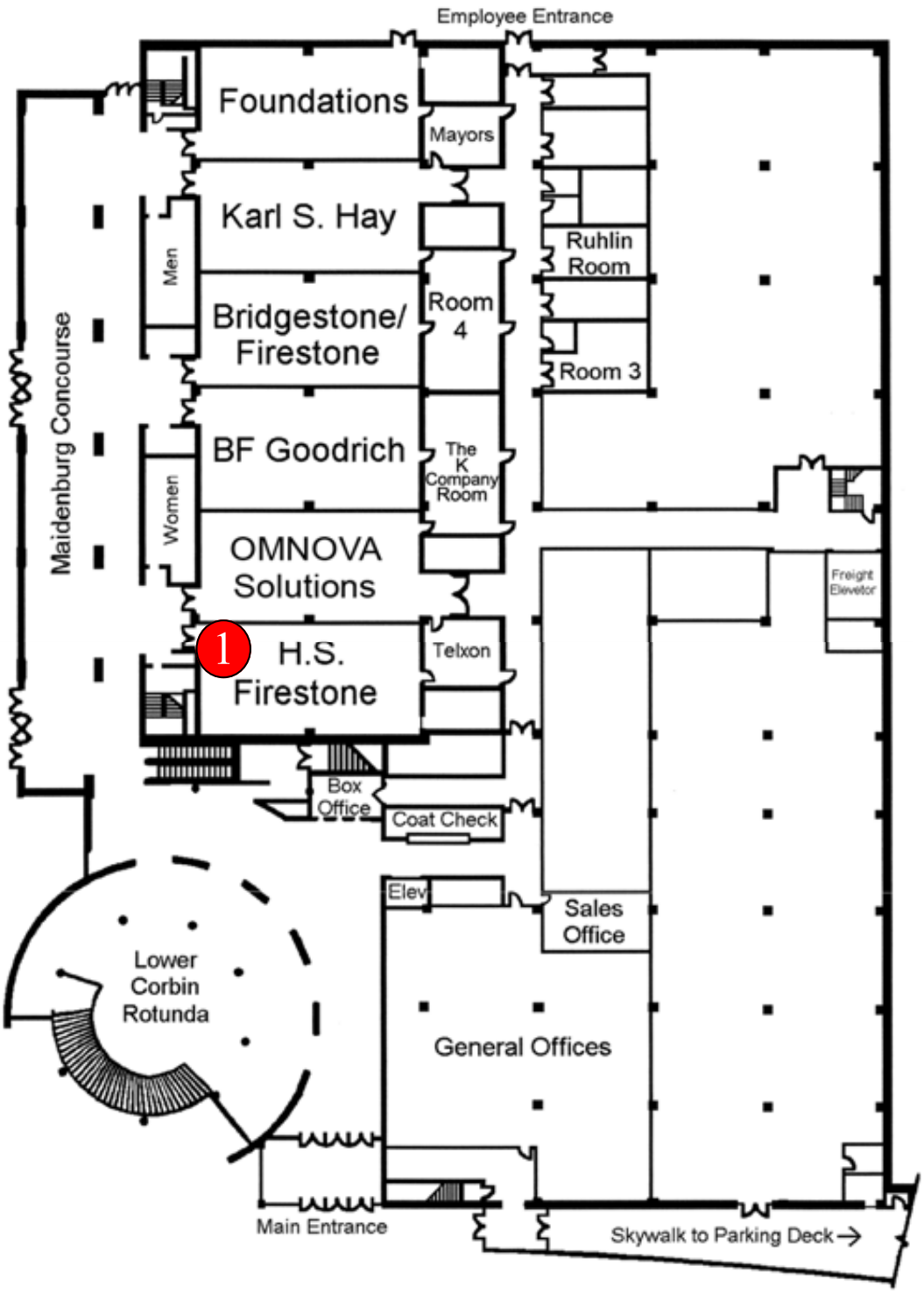
	Report of Credentials Committee	
2:45 pm	Report of Elections Committee	
	Second ballot	
2:55 pm	Report of Reference and Counsel	*Reference & Counsel Chair*
3:05 pm	ALT Year Presentation	
3:20 pm	Break	
3:30 pm	**Workshop Session II**	
4:15 pm	Break	
4:25 pm	Adoption of budget	
	Bylaw amendment	
	Resolutions	
	Other business	
4:45 pm	**Evening Prayer**	
5:30 PM	Dismiss assembly for the day	

Saturday, May 14

8:15 am	Assembly reconvenes	Goodyear A & B
	Announcements	*The Rev. Dan Caruso, APC Chair*
8:20 am	**MORNING PRAYER** (anniversary recognitions)	
9:00 am	Report of Credentials Committee	*Credentials Chair*
	Report of Minutes Committee	*Minutes Committee Chair*
	Election report	*Elections Committee Chair*
	Third ballot (if needed)	
9:10 am	Ecumenical Greetings	
9:40 am	Story Tellers	
9:50 am	Break	
10:00 am	**Workshop Session III**	
10:45 am	Break	
10:55 am	Report of Reference and Counsel	*Reference and Counsel Chair*
	Election report	
	Other business	
11:20 am	Recognitions	
11:25 am	**Closing Eucharist** (installation of newly elected)	
12:45 pm	Adjournment	

LEVEL 1

Orientation *(for 1st time voting members)* ..... H.S. Firestone ❶
Workshops .....H.S. Firestone, OMNOVA Solutions,
BF Goodrich and Bridgestone/Firestone

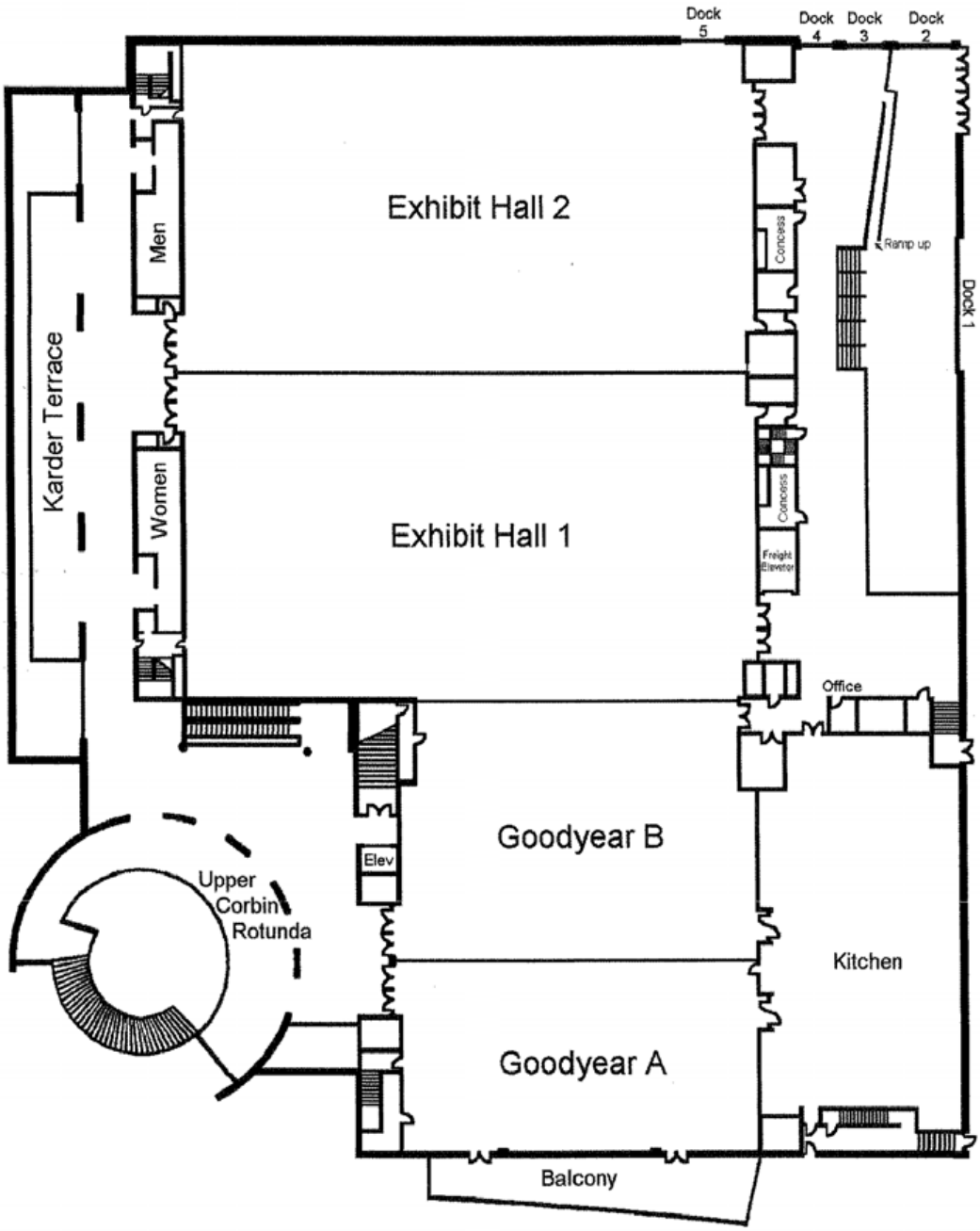


John S. Knight

LEVEL 2

Continental Breakfast / Lunch..... Exhibit Hall 1
Displays..... Exhibit Hall 1
Plenary Sessions ..... Goodyear A & B
Registration ..... Upper Corbin Rotunda
Assembly Office.....Upper Corbin Rotunda

John S. Knight



DIRECTIONS

John S. Knight Center ● 77 E. Mill Street ● Akron, OH 44308
330-374-8900 ● 800-245-4254 ● www.johnsknightcenter.org

NOTE: Parking Tickets will **ONLY** be validated when parking in the Broadway Deck ❶ Parking is available all around the Knight Center. Parking is **FREE** in all City of Akron lots & decks on weekdays after 6:00 p.m. & on weekends.

FROM TURNPIKE VIA RT. 8

I-80 East to Exit 180 (Rt. 8 South) / Follow Rt. 8 South to Perkins St. Exit / Right on Perkins St. to High St. / Left on High St. / Stay on High St. (one -way street going South) / Knight Center is located on the left at the corner of High & Mill Sts.

FROM NORTH VIA I-77 & WEST VIA I-76

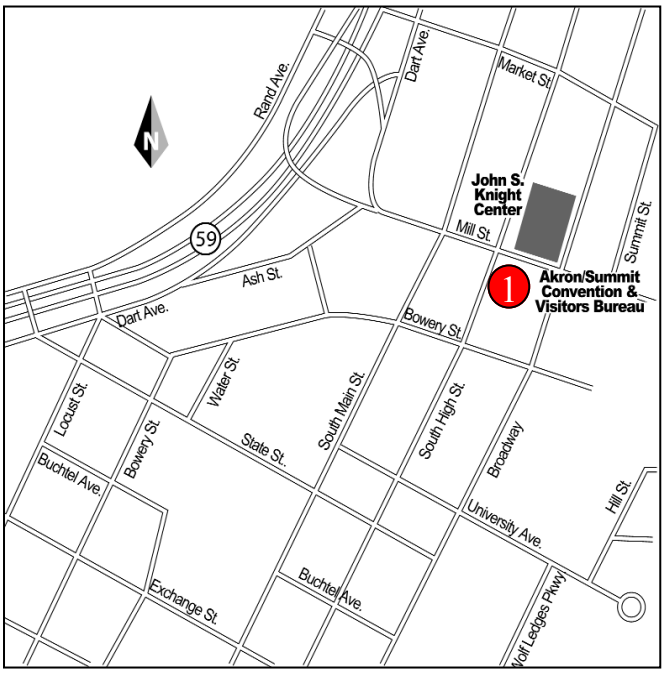
I-77 & I-76 (they run concurrently briefly) to Exit 22A VIA I-77 (Main/ Broadway/Downtown) and WEST / You will merge with a one-way side street (South St.) VIA I-76 / Follow South St. to 2nd light / At that point all traffic MUST turn left onto Broadway, which is a one-way street going North / Follow Broadway to Mill St. (about 1-1 1/2 miles) / Knight Center is located at the corner on Broadway & Mill St.

FROM NORTH & SOUTH VIA I-77

I-71 to I-76 East to Exit 22A (Main/Broadway/ Downtown) / (follow directions above) VIA I-77

FROM SOUTH VIA I-71 & EAST VIA I-76

I-77 & I-76 to Exit 22A (Main/Broadway/ Downtown) / VIA I-77 The exit ramp Y's, bear right to Broadway / EAST Broadway is a one-way street going North / VIA I-76 Follow Broadway to Mill St. (about 1-1 1/2 miles) Center is at the corner of Broadway & Mill St.



John S. Knight

SECURITY PROCEDURES

Effective immediately the following security procedures will be enforced for all John S. Knight Center events:

- There will be an increased security presence both inside and outside the facility.
- Unless otherwise authorized by law, pursuant to the Ohio Revised Code, no person shall knowingly possess, have under the person's control, convey or attempt to convey a deadly weapon or dangerous ordnance onto these premises.
- Concealed weapons will not be permitted into the facility.
- Large bags and items such as backpacks and coolers will not be permitted in the facility.
- Guests will not be permitted to bring sealed packages of any kind into the facility.
- Video recorders or any electrical devices of that nature will not be permitted in the facility.
- Purses, diaper bags, briefcases, cameras and other small personal bags may be allowed, but may be inspected at any time.

Thank you for your cooperation in the enforcement of these necessary procedures at the John S. Knight Center.

John S. Knight

BISHOP'S REPORT
MAY 13-14, 2016
NORTHEASTERN OHIO SYNOD ASSEMBLY
AKRON, OHIO

[Jesus said] "*But you will receive power when the Holy Spirit has come upon you; and you will be my witnesses in Jerusalem, in all Judea and Samaria, and to the ends of the earth."*

[Acts 1:8]

Welcome to the 2016 Northeastern Ohio Synod Assembly!

I find it hard to contain my enthusiasm as I write this report. The circumstances between last year and this one are decidedly different. The contrast, I would dare say, is positively overwhelming.

For starters, in late July of 2015, our Director for Evangelical Mission, Terrance Jacob, returned from medical leave. So for the first time since I began in this call, our ministerial team was intact. You can't imagine how much that contributed to our being able to focus on growing into the ministry together, and expanding and implementing our vision for the synod.

When asked to reflect on last year's assembly, I repeatedly replied that all I wanted to do was get through it without any major blunders. That meant taking as few risks as possible.

However, with a year of experience in leading the assembly under my belt, I felt compelled to offer many more learning opportunities during our time together this year in order to expand the horizons of you – our voting members – and send you back to your respective congregations with a wealth of knowledge to share with the baptized of our synod.

So it is with joy that I invite you to take part in as many as possible of the six workshops that we are presenting throughout the day and a half. These conversations will cover a wide variety of topics:

- Worship
- Stewardship
- Racism
- Shared Ministries
- Lutheran Outdoor Ministries
- Hunger

Several of these workshops are being held in direct response to ten points of emphasis that I set last September at the beginning of my second year in office. This is when I, in collaboration with our synod ministry team, identified the areas on which we would place special priority. Some may consider ten to be too many, but with three people to divide the responsibility of oversight, we feel confident that we are capable of fulfilling the mission.

Without going into great detail in this report, let me highlight those areas of emphasis. They are (in no particular order):

- Relationship
- Worship
- Stewardship
- Mission
- Lay Education
- Youth
- Campus Ministry
- African Descent Ministry
- The Role of Synod Council
- Conferences and Deans

Other workshops are an outgrowth of initiatives that were brought to our attention by pastors and lay people in our synod. One that I wish to single out and encourage you to take part in is the **Shared Ministries** workshop, which will have special focus on rural and small town congregations, but which can be educational for larger congregations as well.

I mention this workshop in particular given the fact that our synod is smaller by six congregations since the last time we met. People become anxious when we experience so many closures in one calendar year, but closing may be the most faithful choice the people can make when attendance is dwindling and budgets are shrinking. Consider these closures as a way that God calls us to new ventures, the likes of which we cannot see the ending. Sharing ministries and resources may be one way to respond to that call.

In the book of the prophet Isaiah, the Word of God paints a fascinating image: "*A shoot shall come out from the stump of Jesse, and a branch shall grow out of his roots*." (Isaiah 11:1). There is hope in this verse, as there is hope for the church. The image offered to us by the prophet is that although a tree stump may look dead, it is very hard to kill it off completely. And because the roots are embedded so deep that they are impossible to totally eliminate, a stump has shoots of fresh growth coming out of it from nearly everywhere. The stump of Jesse tells a story about the resilience of hope. Hope lives on no matter how bleak things may appear. New beginnings are possible even when we seem to be out of strength. New life can emerge even out of (what some perceive as) our failures.

Our theme for this year's assembly is *We Are Church for the Sake of the World*. It is in keeping with one of Presiding Bishop Elizabeth Eaton's four points of emphasis for our national church body. You can read more about this emphasis in her written report.

In support of her remarks, I would add that locally we are faithful partners with our Churchwide expression. Together we respond to the needs of the world and witness to the Good News of the gospel of Jesus Christ. It is that presence of God in our lives, working in, with, and through us, that sets us apart from social service organizations that address many of the same concerns.

I thank God daily for the work of our synod ministerial team: Pastors Karl Biermann and Terrance Jacob; Resource Center Director, Ms. Karen Kaufman; Candidacy coordinator, Pastor Laurie Miller; and Congregational Resource Team Coordinator, Associate in Ministry Mary Ann Schwabe. I am grateful for the support of Executive Assistant, Ms. Sony Gilroy, and our soon to be retiring receptionist, Ms. Kathy Lender.

I have become accustomed to using the term "team" rather than staff. Individually, we each bring different gifts to this ministry in order to collectively contribute to building up the body of Christ. As I grow into this office, I am also much more keenly aware that the work of the synod does not and cannot rely on one person alone, but in collaboration with you, the 61,000-plus baptized people of God who make up the 173 congregations in our 20 counties. You are the most valuable resource available to do the work of the Kingdom.

You may have noticed that we are holding this assembly on the weekend of Pentecost, when God sent the Holy Spirit into the world and the Christian church was born. Pentecost is a time when our churches often welcome new members or confirm existing members through Holy Baptism or Affirmation of Baptism. This is an ideal time for us to recall those vows that we made, or our parents made for us, at the waters of the font. I can think of no better occasion on which to affirm our commitment to continue in the covenant God made with us in Holy Baptism: "to live among God's faithful people, to hear the word of God and share in the Lord's supper, to proclaim the good news of God in Christ through word and deed; to serve all people, following the example of Jesus; and to strive for justice and peace in all the earth."

May we, by the grace of God, whose power at work within us is able to accomplish abundantly far more than all we can ask or imagine, resoundingly acclaim our response to God's call: "*We do, and we ask God to help and guide us*!

Peace and blessings,

+Bishop Abraham D. Allende

"For God so loved the world that he gave his only Son, so that everyone who believes in him may not perish but may have eternal life."
– John 3:16

Dear Brothers and Sisters in Christ,

John 3:16, perhaps one of the most quoted passages in the New Testament, hangs on bed sheets in football stadiums; it is almost ubiquitous. It is also true. If God so loves the world, we should too. Lutherans show up – as Evangelical Lutheran Church in America (ELCA) and as The Lutheran World Federation (LWF).

We are church for the sake of the world.

In our congregations we address hunger and poverty through food pantries and community gardens, in health care clinics and job training programs. We foster unity among the children of God in relationship with our ecumenical and inter-religious partners. Together, with our companions in Central America, we are working with unaccompanied minors and the conditions in their countries of origin that force these children to flee. Through LWF, we support Syrian refugees in Jordan who are living in Za'atari camp, provide education and child protection assistance to Sudanese refugees, and offer specialty care at the Augusta Victoria Hospital for Palestinians.

We have surpassed our fundraising commitment to eradicate malaria and bring about lasting change. *Always Being Made New: The Campaign for the ELCA* will emphasize ELCA World Hunger this year to support our comprehensive approach to solve challenges that perpetuate hunger and poverty. All of this good and hard, sometimes dangerous, work is the work we are able to do because we are church abiding in Christ – God's beloved people gathered around word and sacrament.

We are church for the sake of the world.

In preparation for the 500th anniversary observance of the Reformation, I encourage you to visit ELCA500.org for more information and resources. One of the featured events for the 500th anniversary is the Grace Gathering in conjunction with the 2016 ELCA Churchwide Assembly. Come experience a churchwide assembly, be centered in God's word, participate in experiential learning, hear Nobel Peace Prize winner Leymah Gbowee, attend workshops to equip you in observing the 500th anniversary in your local ministry setting and much more! You can register today at ELCA.org/GraceGathering.

On Sept. 11, our country will be remembering the lives lost and the lives forever changed by the tragic events 15 years ago. The events affected all of us, and it will be an important moment for us to be together as a church and with all people of faith. Part of our "God's work. Our hands." Sunday on Sept. 11 is a chance for us to show up as Lutherans, freed and renewed in Christ, to serve and love our neighbor.

We are church for the sake of the world.

As we gather in our assemblies, let us be a faithful witness to God's work in our local communities, across the country and around the world. I am hopeful that our time together in assembly will be an opportunity for us to get to know each other and come together as a church. This is a good time for us to talk about the priorities and future directions of the ELCA.

I will be leading a process endorsed by the ELCA Church Council and the Conference of Bishops to discern in faith the future of the ELCA. Through an initiative titled Called Forward Together in Christ, we'll be assessing where we are as God's people and working to understand what God has in store for us. I am inviting you to take part in a conversation about the future of this church. For more information or to get involved, visit ELCA.org/future.

Thank you for your continued prayers and encouragement. As I am out and about in my travels, I am reminded that no one of us does God's work alone, and I am grateful for the opportunity to be a partner with you in that service. Thank you for your leadership in the Evangelical Lutheran Church in America.

God's blessings to you as you gather as the living body of Christ. May you be guided by the Spirit as you do God's will for God's people.

With gratitude,

Elizabeth A. Eaton
Presiding Bishop
Evangelical Lutheran Church in America

"Porque tanto amó Dios al mundo, que dio a su Hijo unigénito, para que todo el que cree en él no se pierda, sino que tenga vida eterna."
– Juan 3:16

Queridos hermanos y hermanas en Cristo,

Juan 3:16, quizás uno de los versículos más citados del Nuevo Testamento, escrito en sábanas que cuelgan en los estadios de fútbol americano; es casi cotidiano. También es verdad. Si Dios ama tanto al mundo, también nosotros debemos amarlo. Los luteranos se presentan—como la Iglesia Evangélica Luterana en América (ELCA, siglas en inglés) y como la Federación Luterana Mundial (LWF, siglas en inglés).

Somos iglesia para el bienestar del mundo.

En nuestras congregaciones enfrentamos el hambre y la pobreza por medio de despensas de comida y huertos comunitarios, en clínicas de atención médica y programas de adiestramiento laboral. Fomentamos la unidad entre los hijos de Dios en la relación con nuestros socios ecuménicos e interreligiosos. Juntos, con nuestras compañeras en Centroamérica, estamos trabajando con los menores no acompañados y las condiciones en sus países de origen que los obligan a escapar. Por medio de LWF, mantenemos a los refugiados sirios en Jordania que están viviendo en el campamento Zaatari, proveemos de educación y asistencia en la protección de los niños de refugiados sudaneses, y ofrecemos a palestinos atención especializada en el Hospital Augusta Victoria.

Hemos sobrepasado nuestro compromiso de recaudación de fondos para erradicar la malaria y producir un cambio duradero. *Siempre siendo hechos nuevos: La campaña para la ELCA* enfatizará el Programa de la ELCA para el Alivio Mundial del Hambre de este año para apoyar nuestro minucioso enfoque en resolver los retos que perpetúan el hambre y la pobreza.
Toda esta obra compasiva y difícil—y a veces peligrosa—es una obra que podemos llevar a cabo porque somos una iglesia que permanece en Cristo—el pueblo amado de Dios reunido en torno a la palabra y el sacramento.

Somos iglesia por el bienestar del mundo.

En preparación para la celebración del 500 aniversario de la Reforma, les animo a visitar ELCA500.org para más información y recursos. Uno de los eventos preparados para el 500 aniversario es la Asamblea de la Gracia en conjunto con la Asamblea General de la ELCA de 2016. Venga y viva la experiencia de una asamblea general, céntrese en la palabra de Dios, participe en el aprendizaje por experiencia, escuche a la ganadora del Premio Nobel Leymah Gbowee, asista a talleres que lo equiparán para la celebración del 500 aniversario en el escenario de su ministerio local, y mucho más. Puede inscribirse hoy en ELCA.org/GraceGathering.

El 11 de septiembre, nuestro país estará recordando las vidas perdidas y las vidas cambiadas para siempre en los trágicos sucesos de hace 15 años. Los sucesos nos afectaron a todos, y será un momento importante para que estemos juntos como iglesia y con todas las personas de fe. Es parte de nuestro lema "la obra de Dios. Nuestras manos". El domingo 11 de septiembre es nuestra oportunidad de estar presente como luteranos, liberados y renovados en Cristo, para servir y amar a nuestro prójimo.

Somos iglesia para el bienestar del mundo.

Mientras nos reunimos en nuestras asambleas, seamos testimonio fiel de la obra de Dios en nuestras comunidades locales, a lo largo del país y en todo el mundo. Espero que nuestro tiempo juntos en asamblea sea una oportunidad para que nos conozcamos unos a otros y estemos unidos como iglesia. Este será un buen momento para hablar de las prioridades y rumbos futuros de la ELCA.

Voy a estar dirigiendo un proceso respaldado por el Consejo Eclesial de la ELCA y la Conferencia de Obispos para discernir en fe el futuro de la ELCA. Mediante una iniciativa titulada Llamados Juntos hacia Adelante en Cristo, estaremos evaluando dónde estamos como pueblo de Dios y esforzándonos por entender lo que Dios nos tiene guardado. Les estoy invitando a participar en la conversación sobre el futuro de esta iglesia. Para más información o para involucrarse, visite ELCA.org/future.

Gracias por sus oraciones y aliento continuos. Mientras yo viajo de un sitio a otro, me acuerdo que ninguno de nosotros realiza la obra de Dios solo, y agradezco la oportunidad de ser socia de ustedes en ese servicio. Gracias por su liderazgo en la Iglesia Evangélica Luterana en América.

Bendiciones de Dios para ustedes mientras se reúnen como el cuerpo vivo de Cristo. Que sean guiados por el Espíritu mientras hacen la voluntad de Dios para el pueblo de Dios.

Con gratitud,

Elizabeth A. Eaton
Obispo Presidente
Iglesia Evangélica Luterana en América

2016 NEOS ASSEMBLY PROPOSED RULES OF PROCEDURE

I. General Rules

A. Upon recognition by the chair, a speaker shall identify oneself by name, congregation (or agency or institution), and town (or city).
B. Chairpersons of standing committees or committees of the synod council who are not voting members of the synod assembly are accorded voice but not vote on all business relevant to the committees' work.
C. Unless otherwise determined by a two-thirds vote, speeches during debate shall be limited to two (2) minutes.
D. The chair may bring forward items as necessary or as helpful to the business of the assembly.
E. Motions shall be submitted to the secretary in writing on forms provided for that purpose.
F. To afford voting members the option of expressing “no opinion” on a question, the chair will call for yeas, nays, and abstentions.
G. In the event that the assembly must adjourn before completing its business, all remaining items shall be referred to the synod council for disposition.

II. Nominations and Elections

A. The consent of all nominees shall have been obtained prior to their nomination. Time constraints prevent distribution of biographical information for persons nominated from the floor.
B. Nominees for offices except for bishop shall be listed in alphabetical order on the first ballot, in two groups. Nominations made prior to the assembly shall be alphabetically listed first, followed by nominations made from the floor. This grouping is necessary for efficient handling of vote counting. On subsequent ballots, listing will be in descending order according to votes received on the previous ballot.
C. Upon completion of all elections, a printed summary of the results shall be published.

III. Consideration of the Budget

A. Changes to the proposed budget shall be submitted to the assembly office (behind registration tables) for the Finance & Budget Committee by 11:00 a.m., Friday, May 13, 2016. All proposals shall be in writing and shall include 1) the amount of increase for a committee total, 2) the committee total to be decreased, and 3) the rationale for such change.
B. Proposed changes shall be reviewed by the Finance & Budget Committee and presented to the synod assembly with its recommendations.

IV. Consideration of Resolutions

A. Resolutions to be considered by the assembly shall be received in writing in the synod office by Monday, April 4, 2016 for consideration by the Committee on Reference and Counsel. The Committee on Reference and

Counsel shall report their action on such resolutions to the assembly, whether a recommendation for discussion and Assembly action, reference to an appropriate synod committee, no action, or postponement of further discussion to the next Assembly (with possible interim action, if appropriate). Actions of the Committee on Reference and Counsel shall be final unless the Assembly chooses to discuss such actions by a majority vote.

B. Resolutions of an urgent nature which could not be submitted prior to the above deadline because of changing situations in the church or the world shall be submitted in writing to the assembly office (behind registration tables) by 11:00 a.m., Friday, May 13, 2016 for consideration by the Committee on Reference and Counsel. The Committee on Reference and Counsel, in consultation with the bishop and Executive Committee, may decline to report such resolutions or may report such resolutions to the assembly as in (A) above.

C. A resolution of a general nature shall be referred to the Committee on Reference and Counsel, which shall give an opportunity to each voting member of the assembly who proposes such a resolution to comment on it. The committee shall report back to the assembly on any such resolutions submitted to it together with any recommendations it may have, as well as prepare courtesy resolutions for consideration by the assembly.

D. The Committee on Reference and Counsel shall also grant or deny permission to distribute material to assembly voting members.

` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` `

SYNOD CONSTITUTION PROVISIONS REGARDING ELECTIONS

+S9.02. In all elections at synod assembly except for bishop, a majority of the votes cast shall be necessary for election.

S9.04. The bishop shall be elected by the Synod Assembly by ecclesiastical ballot. Three-fourths of the votes cast shall be necessary for election on the first ballot. If no one is elected, the first ballot shall be considered the nominating ballot. Three-fourths of the votes cast on the second ballot shall be necessary for election. The third ballot shall be limited to the seven persons (plus ties) who received the greatest number of votes on the second ballot and two-thirds of the votes cast shall be necessary for election. The fourth ballot shall be limited to the three persons (plus ties) who receive the greatest number of votes on the third ballot, and 60 percent of the votes cast shall be necessary for election. On subsequent ballots a majority of the votes cast shall be necessary for election. These ballots shall be limited to the two persons (plus ties) who receive the greatest number of votes on the previous ballot.

S9.04.01 For the election of the bishop the following procedures shall apply:

a. At least six months prior to the Synod Assembly a Bishop Election Committee, consisting of one person from each conference, shall be appointed by the vice president of the synod with the concurrence of the Synod Council. When the bishop has been elected the committee shall cease to exist.

b. Preceding the election the dean of each conference shall convene a meeting of the conference on a date determined by the bishop election committee. Voting membership of the meeting shall be constituted in accordance with †S7.21 from among those congregations in the respective conferences. An ecclesiastical ballot shall be cast at each meeting suggesting potential nominees for the office of the bishop. All ballots cast at each assembly, without having been opened or tabulated, shall be sealed in an envelope in the presence of the assembly, and transmitted to the bishop election committee in care of the synod office by the dean of the respective conference. The ballots shall be transmitted in person or sent by certified mail so that the committee shall receive them no later than forty-five (45) days prior to the synod assembly.

c. The Bishop Election Committee shall count and record all votes, and in order to ascertain willingness of the potential nominees to serve if nominated and elected, shall contact those receiving votes starting with the ten (plus ties) receiving the highest number of votes and, if any decline, continue in the descending order of votes until a list of ten (plus ties) is developed. Names of only the ten (plus ties) shall be revealed.

d. At least ten (10) days prior to the Synod Assembly the Bishop Election Committee, by a separate mailing, shall send the alphabetically listed names of the ten (plus ties) potential nominees with a brief biography of each to all voting members of the Synod Assembly. Each candidate can select to respond to appropriate questions prepared by the Bishop Election Committee; their answers will be presented with the biographical information to all voting members. The list of potential nominees shall not be construed as a slate of nominees.

e. At the Synod Assembly, the ecclesiastical ballot is cast.

f. Prior to the third ballot each of the seven nominees shall be granted five minutes to address the Assembly. Any nominee unable to be present may address the Assembly by electronic means. Also prior to this ballot, the Bishop Election Committee shall distribute to the Assembly the biographical information requested on a standardized format by the committee and submitted by each of the nominees.

g. Prior to the fourth ballot the three nominees shall be invited to participate in a question-and-answer period with the Assembly. The Bishop Election Committee shall determine the format, which shall be uniform for all nominees, ensuring that every question is addressed in identical form to each nominee and that each nominee is offered identical opportunity to answer every question.

S9.09. In all elections except for bishop, the names of the persons receiving the highest number of votes, but not elected by a majority of the votes cast on a preceding ballot, shall be entered on the next ballot to the number of two for each vacancy unfilled, except that this number might be exceeded in the event of ties.

S9.10. The result of each ballot in every election shall be announced in detail to the assembly.

NOMINATIONS

The following nominees are presented for election to office in accordance with S8.51 and S8.52 of the Northeastern Ohio Synod Constitution and Bylaws. Persons are elected by the whole synod, to serve the entire synod. Use of "conference designations" is only to maintain balance on synod council and committees.

Order of information in biographical sketches:

Name [Sex-Age group] Congregation. Occupation

∑ Positions in synod

❒ Positions in congregation

♦ Service in community

➢ Education

? What is your main interest in the church?

(c) Current

(p) Previous

M — Male	Y — 14-17	5 — Age 51-60
F — Female	YA — Age 18-30	6 — Age 61 +
P — Person of color and/or whose	3 — Age 31-40	
Language is other than English	4 — Age 41-50	

SYNOD COUNCIL

Meets five times a year to conduct the business of the synod between assemblies

AKRON-WOOSTER – Lay

Vote for one – three year term

Josephine Wright. [FP6] Zion, Wooster. Prof. of Music and The Josephine Lincoln Morris Prof. of Black Studies & Chair, Dept. Africana Studies, The College of Wooster.

- Σ Voting Member to Synod Assembly (p).
- ❒ Congregation Council (c); Lector (c).
- ➢ Ph.D., Historical Musicology NYU
- ? My main interest in the church is race relations and social justice.

CANTON-MASSILLON – Clergy

Vote for one – three year term

Darla Ann Kratzer. [F5] Canton City Lutheran Parish, Canton. Pastor.

- Σ Synod Council, attended 3 of 4 meetings (c); Congregation Resource Team (c); Synod Assembly Reference & Counsel Chair (c).
- ♦ Coordinator of Stark Hunger Walk, an Interfaith Annual Event in Stark County (c); Board Member of CommQuest (Community Services & Addiction Recovery) (c); Board Member of Urban Ark (Food & Clothing Distribution Ministry) (c).
- ? My main interest in the church is providing support for church leaders, lay and clergy, so that they may make disciples who grow in their relationship with God and with people God brings into their lives.

CLEVELAND WEST – Clergy

Vote for one – three year term

Mark D. Rollenhagen. [M5] Faith, Lakewood & Our Savior's, Rocky River. Pastor.

- Σ Synod Council, attended 10 of 13 meetings (c); Communications Committee Chair (c).
- ♦ Lutheran Metropolitan Ministry Board of Directors (c); Mental Health Awareness Committee of Lakewood Area Collaborative (c); Project More Reading Mentor at Hayes Elementary School (c).
- ? My main interest in the church is proclamation of the Gospel in what we say and what we do, especially in areas where the church has been in decline.

CLEVELAND West – Lay

Vote for one – three year term

Chuck Mosberger. [M6] Trinity, Lakewood. Principal; Interior Designer.

- Σ Synod Council, attended 11 of 13 meetings (c); Synod Assembly Reference and Council Committee (c); Voting Member to Churchwide Assembly (c).
- ❒ Call Committee Chair (c); Special Event Fund Raising to Benefit Those in Need in Our Community (c); Sanctuary Design and Installations for Major Holidays (c).
- ♦ Initiated and Funded Scholarship Program to Lutheran Schools for Children in Need (p); Spearheaded Program to Pay for Guatemala Water Filtration Plant (p); Led Fund Raising for a School and Hospital in Haiti (p).
- ➢ BFA Degree, Cleveland Institute of Art.
- ? My main interest in the church is communicating God's message to the unchurched, ensuring the church is a welcoming, safe place for all people to worship, and serving those in need.

EASTERN – Lay
Vote for one – three year term

Richard E. Thompson, Jr. [M6] Emmanuel, Warren. Retired, Thrivent Financial Lead Member Engagement Specialist.

- Σ Synod Council, attended 6 of 7 meetings (c); NE Ohio Disaster Task Force (c); Churchwide Assembly Voting Member (p).
- ❒ Chairman of Elders (c); Warren Area Joint Ministry Cluster (c); Trumbull Area Lutheran Coalition (c).
- ♦ Shepherd of the Valley Board of Directors (c); Shepherd Foundation (c); Camp Frederick Board of Directors (c).
- ➢ Associate in Labor Studies, Kent State University.
- ? We are always looking for someone to do the work of our Lord, well, you may be that someone.

Kate Venable. [FYA] Martin Luther, Youngstown. Attorney; Shift Manager at Panera Bread.

- Σ Synod Consultation Committee (c).
- ❒ Altar Guild (c); Children's Sunday School Volunteer (c); After School Program Volunteer (c).
- ♦ Provides Pro Bono Legal Representation to the neighborhood (c).
- ➢ B.A. International Studies, University of Alabama; MTS, Trinity Lutheran Seminary; J.D., Capital University Law School.
- ? My main interest in the church is to espouse social justice in the world in a Christ-like manner.

RICHLAND-ASHLAND – Clergy
Vote for one – three year term

Blanche Tyree. [F6] First, Plymouth & Mt. Hope, Shiloh. Pastor.

- Σ Synod Council, attended 3 of 6 meetings.
- ♦ Ecumenical Community 1st Aid (c); Plymouth Bicentennial Committee (c); Coshocton City Council (p).
- ? My main interest in the church is further development of shared ministry to enhance the future of the church.

AT LARGE – Clergy
Vote for one – three year term

L. Scott Bacon. [M4] Peace, Canton. Pastor.

- Σ Synod Council attended 8 of 15 meetings (p); Outreach Committee (p).
- ♦ Bridge Point Community Services (c); Local Ministerial Association (c).
- ? My main interest in the church is sharing the Gospel, building God's kingdom, worship and music.

AT LARGE – Lay
Vote for one – two year term

Bobby Barnes. [M5] New Covenant, East Cleveland. Retired.
- ❒ Congregation Council (p); Usher (p); Altar Team (p).
- ? My main interest in the church is the growth of congregation relationship

James Heaney. [M6] Bethlehem, Cleveland Heights. Adjunct Professor, Cleveland State University.
- Σ Synod Council, attended 10 of 13 meetings (c).
- ❒ Choir (c); Worship & Music Committee Chair (p); Congregation Council (p).
- ♦ Sussex Association Trustee (Shaker Heights Neighborhood) (p); Sutherland Road Neighbor's Association (p).
- ➢ Ph.D Religious Studies
- ? My main interest in the church is theological and educational issues.

SOUTHERN – Clergy
Vote for one – two year term

YOUTH
Vote for one – two year term

Christine Jenkinson. [FY] St. Matthew, Medina. Student.
- ❒ Youth Group Secretary (c); Youth Group Vice President (p); Acolyte (p).
- ♦ Local Library Volunteer (p); Key Club (p); Painted Closets and Bathroom with Youth Group (p).
- ? My main interest in the church is worshiping and socializing with people my age.

Rachel Zinram. [FY] Prince of Peace, Westlake. Student.
- Σ LYO Board Member – Cleveland West Representative (c).
- ❒ Call Committee Member for a New Youth Pastor (c).
- ♦ Stage Manager for the play "A Midsummer Night's Dream" (c); French Club Representative at Westlake High School (c); Trumpet Section Leader for Westlake Marching Band (c).
- ? My main interest in the church is promoting the involvement of young families and youth within the church.

TREASURER – Lay or Clergy
Vote for one – three year term

John Sleasman. [M6] Advent, Solon. Retired, Computer Network Consulting.
- Σ Synod Council, attended 23 of 23 meetintgs (p); Synod Assembly Parliamentarian (c); Churchwide Assembly Voting Member and Parliamentarian (p).
- ❒ Congregational Treasurer (c); Congregation Council President (p); Worship and Music Chair (p).
- ♦ School Business Practices Advisory Committee (p); Tutoring (p); Soccer Coach (p).
- ➢ BA American History; BS Chemical Engineering; MA Economics.
- ? My main interest in the church is Luther identity (especially among/within the ELCA), worship and music, and education.

CONSULTATION COMMITTEE – Clergy
Vote for one – six year term

Leah Schafer. [F5] St. Jacob's, North Canton. Pastor.

- Σ Bishop's Gathering Planning Committee (c); Stewardship Committee (p); Synod Assembly Planning Committee (p).
- ♦ Hartville Migrant Ministry Board (c); Lake Township Clergy Association (c); FISH Board of Trustees (c).
- ? My main interest in the church is to share the good news of God's grace.

CONSULTATION COMMITTEE – Lay
Vote for one – six year term

JoAnne Pinkerton. [F6] St. Matthew, Medina. Retired, School Counselor.

- ❒ Stephen Minister (p); Taught Parenting Classes to Church Members (p).
- ♦ Medina Leadership (p); Assets in Motion Community Team (p); Medina County Crisis Response Team (p).
- ➢ M.Ed. Counselor Education
- ? My main interest in the church is Living God's Love (LGL) which is the mission/motto of our church and is also my daily mission.

DISCIPLINE COMMITTEE – Clergy
Vote for one – six year term

Bonnie J. Peltomaa. [F5] St. Timothy, Mansfield. Pastor.

- Σ Synod Council Member (c); Richland-Ashland Conference Dean (p); Bishop's Reconciliation Team (p).
- ♦ Eastside Pastors Ecumenical Group (c); Thrivent Financial Advocate (c); Third Grade Reading Helper (c).
- ? My main interest in the church is to proclaim the Good News of Jesus in as many ways as possible to as many people as possible and invite them to do the same.

DISCIPLINE COMMITTEE – Lay
Vote for one – six year term

Dawn Princehorn. [F6] St. Jacob's, North Canton. Retired, Registered Nurse.

- ❒ Church Historian (c); Adult Sunday School Teacher (c); Congregation Council (p).
- ♦ Kairos Prison Ministry at NERC – Inventory Coordinator (c); Hartville Migrant Ministry (p); Lake Township FISH (p).
- ➢ Associate Degree in Applied Science.
- ? My main interest in the church is outreach.

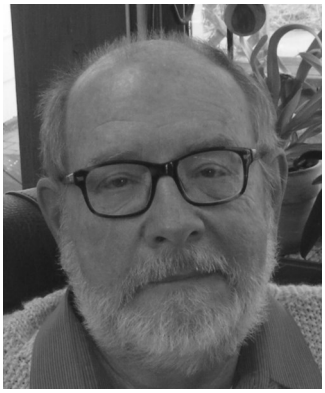
DISCIPLINE COMMITTEE – Clergy
Vote for one – six year term

DISCIPLINE COMMITTEE – Lay
Vote for one – six year term

2016 Nominations Photo Directory

Bacon, Scott

Barnes, Bobby



Heaney, Jim

Jenkinson, Christine

Kratzer, Darla Ann

Mosberger, Chuck

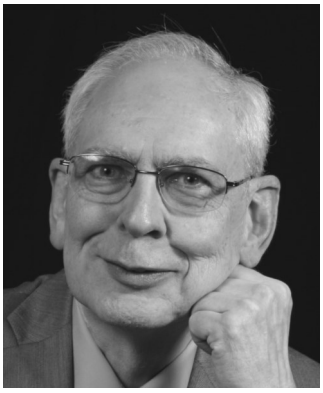
Peltomaa, Bonnie

Princehorn, Dawn

Rollenhagen, Mark

2016 Nominations Photo Directory

Schafer, Leah



Sleasman, John

Thompson, Richard

Tyree, Blanch

Venable, Kate

Wright, Josephine

Zinram, Rachel

Workshop Session Times & Locations*

Friday, May 13, 2016

Session I - 11:45 a.m.

Shared Ministry
Goodyear A & B, level 2

Reclaiming the "S" Word
H. S. Firestone, level 1

Talking Together as Christians Cross Culturally
OMNOVA Solutions, level 1

Lutheran Outdoor Ministries in Ohio Listening Posts
BF Goodrich, level 1

Session II - 3:30 p.m.

Worship
Goodyear A & B, level 2

Reclaiming the "S" Word
H. S. Firestone, level 1

Hunger
OMNOVA Solutions, level 1

Lutheran Outdoor Ministries in Ohio Listening Posts
BF Goodrich, level 1

Saturday, May 14, 2016

Session III - 10:00 a.m.

Worship
Goodyear A & B, level 2

Hunger
H. S. Firestone, level 1

Talking Together as Christians Cross Culturally
OMNOVA Solutions, level 1

Shared Ministry
BF Goodrich, level 1

**** Knight Center floor plans can be found on pages 4 and 5 of the pre-assembly packet.***

- **Hunger**

  God richly provides for daily bread — the earth can produce enough food for everyone. Yet, many of our sisters and brothers still go hungry. The statistics are startling. More people die of hunger than from AIDS and Malaria combined. Learn from our presenters how lives are being changed through ELCA World Hunger and how you can make even more of a difference.

- **LOMO Listening Posts**

  LOMO is conducting a 9 month listening tour to solicit input. The purpose of our listening tour is to ask, "How can LOMO meet the needs of faith formation and renewal in our constituency?"

  * What are the needs?
  * What is being done now that works?
  * What can we do in the future?

  Your input is important in helping LOMO determine its direction and vision for the future.

- **Reclaiming the "S" Word**

  Hear and share what stewardship looks like in our lives and congregations. As we consider our participation in God's work, a critical component is financial gifts to the ELCA through Mission Support. These offerings provide for mission and ministry within communities and throughout the world.

- **Shared Ministry**

  In this discussion we will hear stories of different ways congregations work together, using as many ways as possible to reach those who don't know the love of God in Jesus. Shared ministry is about thriving, not simply surviving; about living in hope, not in fear.

- **Talking Together as Christians Cross Culturally**

  We live in a world with vibrant and beautiful, diverse races and cultures. This diversity is a blessing from God, but these gifts are often received fearfully or reluctantly. Though we worship the same God, share the same faith tradition and practices, we are separated by fear and distrust. How do we talk together to confront and overcome those barriers, welcome and affirm cultural diversity?

- **Worship**

  For Lutherans, worship stands at the center of our life of faith. Connected with and central to everything we do, worship unites us in celebration, engages us in thoughtful dialogue and helps us grow in faith. ELCA Executive for Worship, the Rev. Kevin Strickland, will guide us in discussion as to how, through God's word, water, bread and prayer we are nurtured in faith and propelled out into the world to love and serve our neighbor.

Synod Council Report

The Synod Council is "the board of directors of the synod and shall serve as its interim legislative authority between meetings of the Synod Assembly" (S10.02). The Northeastern Ohio Synod Council met four times between the May 15-16, 2015 synod assembly and this year's May 13-14 synod assembly, holding meetings in July 2015 at Camp Mowana; October 2015 at Trinity, Lakewood; January, 2015 at Grace, Wadsworth; and March 2015 at Zion, Wooster.

After a few years of transition including an interim bishop and the first year of Bishop Allende's term, this year the Synod Council was able to return in earnest to the work of visioning the role of Synod Council and Synod Council members in communicating and collaborating in our shared ministry in Northeastern Ohio.

The year began with an overnight retreat in July at Camp Mowana that allowed opportunities for orientation for new synod council members and fellowship among all members. The Council wants to focus on viewing service on Synod Council and service on any church council or committee as worshipful work, using as our guide Romans 12:1 "I appeal to you therefore, brothers and sisters, by the mercies of God, to present your bodies as a living sacrifice, holy and acceptable to God, which is your spiritual worship." We are each called in the waters of baptism and gifted to serve. Each member comes to church service with a different background and a different faith story. God combines these experiences when we gather together and gives us the potential to work together to transform ourselves, our congregations, and our synod.

A primary focus of the July meeting was to reflect on the Synod Assembly and how Synod Assembly can be an event that engages and inspires a larger portion of our Synod. Given the realities of booking facilities a year in advance, some of these changes may not occur this year, but may be implemented in 2017 and beyond. For example, the 2017 assembly will be held later in the year (in June) and will have a youth event to accompany it to increase participation of youth and young adults for whom school makes attendance at assembly difficult. We want the assembly to feel less like a business meeting and more like a gathering as church in all aspects including prayer, discernment, Bible study, and worship throughout the assembly.

Our October meeting at Trinity, Lakewood continued our focus on reformulating as a Council and as a synod. Bishop Allende's report highlighted his ten primary points of emphasis. The Council particularly seized on Campus Ministry, the Role of Synod Council, and Youth involvement as significant areas of interest. The October meeting saw passage of a resolution to create a task force to evaluate options for the expansion of campus ministry in our synod. We discussed whether Synod Council members might take a more active role in communicating the activities of the synod to our congregations, clusters, and conferences.

The January meeting at Grace, Wadsworth emphasized youth involvement in synod activities. We had several representatives from LYO present to the council and participate in small group discussions about ways our Synod ministry with our youth and obstacles that still exist. One of the main points of emphasis was collaboration among congregations for youth ministry—not just at the synod, but at the conference or cluster level, so youth who are interested but do not have an active program at their congregation can find a way to become involved.

Vice President Bryan Penvose also gave a presentation on the collaboration among the three expressions of our church, which the Council authorized to be re-created as a video for use in our

congregations and posted on the Synod website. The January meeting was also the first meeting where a one-page bullet-point summary of the meeting was prepared and made available online less than a week after the meeting to the congregations to enhance communication about our shared ministry.

In the March meeting the Council had the opportunity to participate in the Lutheran Outdoor Ministries of Ohio Faith Vision 2020 listening tour to discuss where LOMO is meeting its goals and where it can continue to improve. Much of the rest of the meeting focused on the synod budget. The finance and budget committee continues to forecast reductions of 2-3% per year in mission support from the congregations, which impacted both proposed amendments to the 2016-2017 budget from the finance and budget committee as well as the proposed budget for 2017-2018. The Council declined to lower the percentage given to the churchwide organization from 50% to 49%, choosing instead to approve a budget that shows a deficit in 2016-2017 and in 2017-2018, recognizing that we have sufficient reserves to cover the shortfall if needed but also hoping that ongoing communications and stewardship efforts will turn around the downward trend on mission support and eliminate the shortfall.

The Synod Council also carried out its usual and necessary business functions between assemblies. Many of the more routine actions such as recognizing new missions and worshiping communities; roster calls, retirements, etc.; are reported elsewhere in the assembly reports and materials.

The members of the Synod Council for 2015-2016 include:

The Rev. Abraham Allende* – Bishop*	David Lenz* - Secretary
The Rev. Lisa Arledge – Akron Wooster	Paul Lund – Cleveland East
The Rev. Laura Barbins – Cleveland East	Kim Meek-Obed – Southern
Rowland Blackley – Richland Ashland	Chuck Mosberger – Cleveland West
Bernie Bresson – Canton Massillon	The Rev. Bonnie Peltomaa* – Richland Ashland
Cathy Byers – Akron Wooster	Bryan Penvose* – Vice President
The Rev. Paula Maeder Connor – Cleveland West	Mary Ann Post – Akron Wooster
The Rev. Eric Edwards* – Eastern	Ken Reinoehl – Canton Massillon
The Rev. Megan Elliott – At large	The Rev. Mark Rollenhagen – Cleveland West
David Ferro – Young Adult	The Rev. Julianne Smith* – Eastern
Thomas Fox – Cleveland West	Susan Smith – Richland Ashland
Timothy Gilroy* - Treasurer	Rick Thompson - Eastern
Megan Hamula – Youth (resigned July 2015)	Barbara White – NEOSWO
James Heaney – At large	Thelma Williams – Cleveland East
The Rev. Darla Ann Kratzer – Canton Massillon	

* denotes member of Executive Committee

Full minutes of all council meetings are available upon request after approval. Synod Council meetings are open to any voting member of the synod as observers; however anyone desiring to attend a meeting is asked to inform the synod office in advance so that appropriate arrangements can be made.

NORTHEASTERN OHIO SYNOD ROSTER REPORT
As of April 13, 2016

CLERGY

CODE	SETTING	CALLING BODY	NUMBER
1.0	Congregational Ministry	Congregation	108
1.13	Associate/Assistant Pastor	Congregation	4
1.43	Other Congregations Beyond ELCA	Synod Council	2
1.5	Interim Ministry	Synod Council	9
1.6	Pastor in a congregation under development	Synod Council	3
2.1	Bishop	Synod Assembly	1
2.2	Assistant to the Bishop	Synod Council	1
4.1	Presiding Bishop or Secretary	Churchwide Assembly	1
4.6	ELCA Unit Staff	Churchwide Council	2
5.1	Institution/Agency	Synod Council	8
5.5	Military Chaplain	Churchwide Council	1
10.1	ELCA Related Seminary	Churchwide Council	1
10.4	Faculty of College Unrelated to ELCA	Synod Council	1
10.5	ELCA Related School Chaplain/Faculty/Admin	Congregation/Synod Council	9
13.0	On Leave from Call		6
13.1	Continuing Disability		6
13.2	On Leave From Call (Study)		1
14.0	Retired		107
	TOTAL		271

ASSOCIATES IN MINISTRY

1.1	Congregational ministry	Congregation	6
4.4	Other Churchwide Unit Staff	Church Council	1
10.5	ELCA related school	Congregation	2
10.6	School unrelated to ELCA	Synod Council	1
13.0	On leave from call		2
14.0	Retired		7
	TOTAL		19

ROSTER CHANGES

Aril 15, 2015 – April 13, 2016

***Designates Associate in Ministry/Deaconess**

ORDAINED/COMMISSIONED

November 7, 2015	Angela Storer	Lord of Life, Chagrin Falls
January 23, 2016	Kristina Heise	St Peter, Wooster

RECEIVED FROM OTHER SYNODS

August 10, 2015	Jim Watson	North/West Lower Michigan Synod

TRANSFERRED TO OTHER SYNODS

May 4, 2015	Dennis Kenny	Southeast Michigan Synod
June 23, 2015	Melvin Kirk	Delaware-Maryland Synod
October 17, 2015	Christine Thompson	Southeast Michigan Synod
January 25, 2016	Kenneth Anderson	Southeastern Iowa Synod
April 1, 2016	Megan Elliott	Southwestern Texas Synod

RETIRED

May 1, 2015	Loranell Breyley
October 1, 2015	David Anderson
October 1, 2015	David Sanders
October 1, 2015	Jonathan Steingass
October 1, 2015	Dennis Stylski
November 1, 2015	Elizabeth Hazelton
December 1, 2015	Paula Maeder Connor
March 1, 2016	Deborah Michaels

OFF ROSTER

ON LEAVE FROM CALL

Daniel Cammarn	Linda Sue Gregson
Ernest Hoffman (extended)	Rebecca Rossow (extended)
David Saylor	Kenneth Scheck (extended)
Susan Wessner (extended)	William Wessner

DISABILITY

INSTALLED

August 2, 2015	Amanda Raymond	Holy Trinity, Salem
August 24, 2015	Jim Watson	Zion, Valley City
September 20, 2015	Patrick Van De Motter	Good Shepherd, Canneaut
September 27, 2015	Brandi Hacker	Trinity, Madison
November 29, 2015	John Corsi	St Stephen, Stow
January 31, 2016	Kristina Heise	St Peter, Wooster

CALLED BY SYNOD COUNCIL

March 27, 2016	Gwendolyn Snell	New Covenant, East Cleveland

NECROLOGY REPORT

THE REV. TERRY E. RUTHER | April 9, 1945 – March 12, 2016

A Celebration of Life memorial service for the Rev. Terry Ruther was held March 18, 2016 at Rock of Ages Lutheran Church, Wildwood, Florida and a memorial service was held March 26, 2016 at Divinity Lutheran Church, Parma Heights, Ohio.

Pastor Ruther was born in Cleveland, Ohio to Virginia (Riggen) and Edward Sylvester Ruther. He is a graduate of Capital University, Evangelical Lutheran Theological Seminary (Trinity Seminary) and Ashland Theological Seminary. Pastor Ruther was ordained June 27, 1971.

His first call was to St Paul, Defiance, Ohio. He then served at Trinity, Richmond, Michigan; Zion Waterville, Ohio; Divinity, Parma Heights, Ohio and Zion, Loudonville, Ohio. After retiring, Pastor Ruther served as a visitation pastor at Rock of Ages, Wildwood, Florida.

THE REV. ROBERT F. HALL | April 19, 1923 – December 17, 2015

The funeral service for the Rev. Robert Hall was held on December 21, 2015 at St Michael Lutheran Church, LCMC, in Mifflin, Ohio.

Pastor Hall was born in Mansfield, Ohio to Dorotha (Arnold) and the Rev. Arthur Hall. He is a graduate of Ohio Wesleyan University, Case Western Reserve University, Wittenberg University and Hamma Divinity School. Pastor Hall was ordained February 22, 1953.

Pastor Hall served at Zion, Reedsburg, Ohio; First, Plymouth, Ohio; Emmanuel, Elyria, Ohio and St Michael, Mifflin, Ohio.

THE REV. JOHN FREDERICK UHLE | March 5, 1937 – November 18, 2015

The funeral service for the Rev. John Uhle was held on November 21, 2015 at Messiah Lutheran Church, Fairview Park, Ohio.

Pastor Uhle was born in Cleveland, Ohio. He is a graduate of Wittenberg University, Hamma School of Theology, Wittenberg in Springfield, Ohio and Case Western Reserve School of Medicine, Cleveland Psychiatric Hospital. Pastor Uhle was ordained June 7, 1962.

His first call was to First Lutheran Church, Strasburg, Ohio and he also served St Matthew, Parma, Ohio and Bethany English, Cleveland, Ohio.

THE REV. PAUL RICHARD (DICK) WILLIAMS | February 18, 1939 – June 15, 2015

The funeral service for the Rev. Dick Williams was held on June 18, 2015 at Faith Lutheran Church in Fairlawn, Ohio.

Pastor Williams was born in Columbus, Ohio to Mary (Coates) and Ernie Williams of Marion, Ohio. He is a graduate of Capital University and Evangelical Lutheran Theological Seminary (Trinity Seminary). Pastor Williams was ordained June 13, 1965.

His first call was to Good Shepherd, Vickery, Ohio. He then served at St Andrew, Enon, Ohio; Living Lord, Howland, Ohio; St John, Akron, Ohio; St John/St Paul, Akron, Ohio; St Thomas, Cleveland, Ohio and Zion, Valley City, Ohio. After retiring Pastor Williams served as interim pastor at Zion, Valley City, Ohio. In addition he also served as Assistant to the Bishop of the Ohio District, American Lutheran Church.

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

2016 Anniversary Celebrations
Congratulations!

CONGREGATIONS

175th

St James, Tuscarawas

150th

St Paul, Berea

125th

Bethany, Ashtabula

50th

Advent, Solon

All Saints, Olmsted Falls

2016 Anniversary Celebrations
Congratulations!

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

PASTORS

60th

The Rev. Frederick Holck

55th

The Rev. David Craig
The . Rev. Donavan Doerfer

50th

The Rev. Paul Burgeson
The Rev. Paul Camp
The Rev. James Childs, Jr.
The Rev. Harry Fox
The Rev. Luther Lautenschlager

25th

The Rev. David Ernat
The Rev. Elizabeth Fox

This page intentionally left blank.

Section 2
Financial Reports

INTERPRETIVE BUDGET
Northeastern Ohio Synod ELCA
2017-2018

PROPOSED BY SYNOD COUNCIL 3/12/16	2015-2016		2016-2017	2017-2018
	AMENDED	ACTUAL	AMENDED	PROPOSED
INCOME				
1 Unrestricted Congregational Mission Support	1,459,000	1,430,626	1,387,000	1,359,000
2 Outreach Grant Income	15,000	12,723	11,000	11,000
3 Interest Income and Special Gifts	1,800	1,257	1,830	1,810
4 Miscellaneous Income	-	21,163	-	-
TOTAL SYNODICAL INCOME	**$ 1,475,800**	**$ 1,465,769**	**$ 1,399,830**	**$ 1,371,810**
EXPENSES				
MISSION SUPPORT & BENEVOLENCE 58.3%	***59.7%***	***58.8%***	***59.9%***	***58.3%***
CHURCHWIDE				
5 Evangelical Lutheran Church in America	729,500	715,313	693,500	679,500
	50.00%	50.00%	50.00%	50.00%
Subtotal - Churchwide	**729,500**	**715,313**	**693,500**	**679,500**
REGIONAL ELCA MINISTRY SUPPORT				
6 Trinity Seminary	21,625	21,625	20,125	15,000
7 Campus Ministries	10,000	10,000	10,000	5,000
8 Lutheran Outdoor Ministries of Ohio	47,500	47,500	47,500	45,000
9 Lutheran Disaster Response			10,000	10,000
10 Colleges and Universities (Wittenberg & Capital)	1,275	1,275	1,275	1,000
11 Regional Office Operation	16,000	14,184	16,000	16,000
Subtotal - Regional ELCA Ministry Support	**96,400**	**94,584**	**104,900**	**92,000**
ECUMENICAL SUPPORT				
12 Ohio Council of Churches	750	750	750	750
Subtotal - Ecumenical Support	**$ 750**	**$ 750**	**$ 750**	**$ 750**
SOCIAL MINISTRY ORGANIZATION SUPPORT				
13 Social Ministry Organizations	12,750	12,750	11,250	8,000
Subtotal - Social Ministry Organization Support	**$ 12,750**	**$ 12,750**	**$ 11,250**	**$ 8,000**
SUPPORT OF STUDENTS				
14 Undergraduate Scholarships - Minorities	400	400	400	400
15 Financial Aid to Seminarians	9,000	8,000	9,000	9,000
16 Inclusive Ministry Scholarships (Trinity)	400	400	400	400
Subtotal - Support of Students	**$ 9,800**	**$ 8,800**	**$ 9,800**	**$ 9,800**

PROPOSED BY SYNOD COUNCIL 3/12/16	2015-2016		2016-2017	2017-2018
	AMENDED	ACTUAL	AMENDED	PROPOSED
SUPPORT OF CONGREGATIONAL MISSION				
17 Grants to Congregations	-	-	-	-
18 African-Descent Outreach Strategy	9,000	1,506	6,000	-
19 Summer Outreach Programs	1,000	-	-	-
20 New Mission Starts	5,000	5,000	5,000	2,500
21 Outreach Program	1,000	175	500	500
22 Lutheran Youth Organization	1,000	1,000	1,000	1,000
23 Small Town and Rural Ministries	600	-	-	-
Subtotal - Support of Congregational Mission	**$ 17,600**	**$ 7,681**	**$ 12,500**	**$ 4,000**
GRAND TOTAL WE GIVE TO OTHERS	**$ 866,800**	**$ 839,878**	**$ 832,700**	**$ 794,050**
HOW WE SPEND THE 41.7% WHICH REMAINS:	***40.3%***	***41.2%***	***40.1%***	***41.7%***
SUPPORTING CONGREGATIONAL MINISTRY THROUGH PROGRAMMING				
24 Communications Program	500	65	500	500
25 Congregational Life Program	700	445	400	400
26 Global Mission Program	300	-	300	150
27 Multicultural Concerns Program	100	-	100	100
28 Resource Center	3,000	2,260	3,000	3,000
29 Stewardship and Support Program	100	50	100	100
30 CRTeam Coordination	15,000	15,000	15,000	15,000
Subtotal - Supporting Congregational Ministry Through Programming	**$ 19,700**	**$ 17,820**	**$ 19,400**	**$ 19,250**
LEADERSHIP SUPPORT AND CARE				
31 Candidacy Program	21,000	21,210	21,000	21,000
32 Care of Rostered Persons	2,000	2,054	2,000	2,000
33 Bishop's Discretionary Fund	1,000	1,000	1,000	1,000
Subtotal - Leadership Support and Care	**$ 24,000**	**$ 24,264**	**$ 24,000**	**$ 24,000**
COMMITTEE EXPENSES				
34 Candidacy	2,500	2,436	3,000	3,000
35 Synod Council	1,500	1,453	1,500	1,500
Subtotal - Committee Expenses	**$ 4,000**	**$ 3,889**	**$ 4,500**	**$ 4,500**
SYNOD LITURGIES AND PROGRAMS				
36 Special Liturgies and Programs	1,500	1,230	1,500	1,500
Subtotal - Synod Liturgies and Programs	**$ 1,500**	**$ 1,230**	**$ 1,500**	**$ 1,500**

PROPOSED BY SYNOD COUNCIL 3/12/16	2015-2016		2016-2017	2017-2018
	AMENDED	ACTUAL	AMENDED	PROPOSED
NEW BISHOP'S VISION				
37 New Bishop's Vision	40,000	40,000	-	-
Subtotal - New Bishop's Vision	$ 40,000	$ 40,000	$ -	$ -
TOTAL SUPPORT OF CONGREGATIONS, LEADERSHIP, AND CANDIDATES THROUGH PROGRAMMING AND COMMITTEE WORK	$ 89,200	$ 87,203	$ 49,400	$ 49,250
ADMINISTRATIVE EXPENSES				
38 Synod Office Building Expenses	26,000	25,387	27,000	27,000
39 Synod Office Operation	26,700	25,798	27,000	28,000
40 Contracted Expenses	44,000	41,486	45,000	45,000
41 Depreciation (Furniture and Equipment)	5,000	2,798	3,000	3,000
42 Synod Staff	395,000	405,067	406,500	416,000
TOTAL ADMINISTRATIVE EXPENSES	$ 496,700	$ 500,536	$ 508,500	$ 519,000
TOTAL SYNODICAL EXPENSES	$ 1,452,700	$ 1,427,617	$ 1,390,600	$ 1,362,300
NET INCOME (EXPENSE) BEFORE BUILDING DEPRECIATION	23,100	38,152	9,230	9,510
43 Building Depreciation	23,100	23,076	23,100	23,100
NET INCOME (EXPENSE) AFTER BUILDING DEPRECIATION*	-	15,076	(13,870)	(13,590)
UNBUDGETED ITEM: LOSS ON ASSET DISPOSITION		(5,092)		
NET INCOME (EXPENSE) AFTER UNBUDGETED		9,984		

**** Net Losses will be expended from Unrestricted Reserves***

NORTHEASTERN OHIO SYNOD 2017 COMPENSATION GUIDELINES AND WORKSHEET ASSOCIATES IN MINISTRY, DIACONAL MINISTERS & DEACONESSES

INTRODUCTION:

Associates in ministry, diaconal ministers, and deaconesses assume many different responsibilities. Job descriptions vary and are developed by the congregation. We require specialized training for certification as an associate in ministry, diaconal minister or deaconess (hereafter referred to as rostered lay leader). Compensation for these rostered lay leaders should be comparable to professional positions of equal responsibility and training. Adequate compensation enables these rostered lay leaders to fulfill responsibilities and obligations, encourages vocational satisfaction, and encourages a rostered lay leader's best efforts and gifts. Congregations and our synod have an obligation to review compensation plans annually. We also expect rostered lay leaders to take initiatives in seeking an annual review of compensation.

Inadequate compensation may result in discouragement and dissatisfaction. This sometimes occurs as a rostered lay leader's family cannot maintain financial stability, as negative attitudes toward the congregation and church begin, as an inability to participate in continuing education programs, or as "moonlighting" becomes a necessity. Inadequate compensation means low contributions to retirement plans, which leads to inadequate retirement income. All of these realities increase the occurrence of resignations from rostered lay ministry, make it more challenging to recruit able candidates for rostered lay ministry, and create a poor image of the church in the community.

Our synod recognizes there are rostered lay leaders and congregations who, for a variety of reasons, choose to be content with salaries that are below the synod minimum. We caution these rostered lay leaders and congregations, however, that they may be doing disservice to the congregation, other rostered lay leaders, and rostered lay successors by allowing the compensation package to remain below recommended guidelines. In such situations, the congregation, rostered lay leader, and bishop's office should work together to implement other support strategies.

Congregations should develop procedures to review their rostered lay leader's salary and discuss those personal financial concerns that may apply. This may be best accomplished by a small and understanding committee of three to six individuals appointed by the congregation council. The committee should bring to the congregation council or appropriate committee its recommendations for annual compensation adjustments.

It should be noted that these are suggested base salaries. The total compensation package should also reflect any special concerns of the rostered lay leader and his/her family, and other factors as discussed in this document.

I. SALARY

A. BASE CASH SALARY

1. The minimum base salary recommendation for 2017 is based on their level of education within the area of expertise as follows:

NO DEGREE	BACHELORS	MASTERS
$33,945	$39,315	$40,730

This represents no increase to the 2016 minimum base cash salary recommendation, as the Social Security Administration has set the 2016 cost of living allowance at 0%. It is recommended that $310 for each year of rostered service be added to this minimum base, or

2. A congregation with an experienced rostered lay leader should offer a $310 increase for the additional year of experience in rostered ministry.

3. It should also be noted that these are suggested base salaries which include money for housing.

B. ADJUSTMENTS: Adjustments to the base cash salary may consist of, but are not limited to:
   1. merit
   2. local COLA (to reflect significant differences in local cost of living)
   3. responsibilities
   4. education (either advanced or specialized)
   5. other concerns identified by the congregation / pastor.

II. HOUSING

In compliance with federal tax law, the congregation council may consider providing housing or a housing allowance for the rostered lay leader similar to that for clergy (see clergy guidelines). The council may also consider the establishment of a loan policy to assist the rostered lay leader in the down payment on a home. Synod staff is available for counsel.

III. BENEFITS

A. PENSION / HEALTH CARE
   1. The congregation shall provide full pension, health, and death benefits for the rostered lay leader and family in accordance with ***Portico Benefit Service*** (the ELCA Benefit Provider). The "Gold+ level of health benefits has been recommended by the ELCA Church Council and the NEO Synod Council.
   2. A "Medical Expense Reimbursement Plan", established in accordance with specific IRS requirements, could provide tax advantages for rostered lay leaders by reimbursing deductibles, co-payments, and other medical expenses not covered by insurance. For more information, please contact the synod accountant (jhacker@neos-elca.org)
   3. The rostered lay leader may elect to waive the care benefit under the coordination of the benefits clause in the ***Portico*** Handbook. The congregation should consult with the ***Portico*** (612-333-7651 or 800-352-2876) or the synod office for assistance in determining the effects of these guidelines.

B. FICA ALLOWANCE (SOCIAL SECURITY)
   1. Normally a congregation will pay Social Security tax for rostered lay leaders. Social Security law regulates the amount to be paid.
   2. Rostered lay leaders who are considered self-employed as defined in current Social Security guidelines, by virtue of a "teaching call," please refer to Section III.B. of the clergy guidelines.
   3. The synod recommends the rostered lay leader periodically check records to be certain accounts have been properly credited. A rostered lay leader may do this by obtaining Form SSA 7050 from the Social Security Administration office or online at www.ssa.gov. It is important that rostered leaders do this periodically because one

can only go back 39 ½ months to correct errors. This is critical in assuring the receipt of the maximum benefits available.

IV. PART-TIME CALLS

For part-time calls, salary, housing, and benefits should be calculated then reduced to reflect the percent of call, e.g., a call at half-time would receive 50%. All part-time calls should be made in consultation with the synod staff.

V. PROFESSIONAL EXPENSES

These items are considered congregational administrative expenses and are not items to be considered as compensation.

A. AUTOMOBILE EXPENSES: Congregations should adequately provide for business mileage expenses in one of the following ways. In determining the method, usage should be considered including factors such as geographical limits of the congregation, distance to commonly used hospitals, etc.

1. Use an accountable reimbursement plan to reimburse for miles driven in service of the congregation. Such reimbursement must be based on documentation as required by the IRS, should be reimbursed at the maximum IRS rate for use of a personal car for business purposes (54 cents per mile in 2016) and is not taxable; or
2. Provide the rostered leader a fixed automobile allowance of at least $4,000 per year in addition to salary. This allowance must be included as taxable income on Form W-2. The rostered leader is accountable to the IRS for use of this allowance and may be eligible to deduct a portion of the expenses based on accurate records of church mileage. Contact your accountant or the synod office for further guidance; or
3. A congregation may, in accordance with IRS guidelines, buy or lease a car and assume the total cost of operating the vehicle.

B. OTHER PROFESSIONAL EXPENSES

Other ministry related expenses incurred by the rostered leader should be paid by the congregation in one of the following ways:

1. Paying these amounts directly as they occur; or
2. Setting up a line item in the budget for reimbursement of these expenses, preferably combined with the automobile reimbursement into a single line item; or
3. Paying a monthly professional expense allowance.

Note: Congregations are strongly encouraged to set up an "Accountable Professional Expense Reimbursement" for all rostered leaders in the congregation. Reimbursable professional expenses include, but are not limited to: automobile (mileage, parking tolls), overnight travel (including lodging and meals), professional and liability insurance, vestments and vestment cleaning, long distance business phone calls, books, magazines/journals, professional dues, continuing education, media resources, supplies, meals associated with official meetings and appointments, business gifts (maximum of $25.00 per person per year), and equipment purchases. Such professional expenses, when reimbursed by the congregation with adequate accounting as specified in the Internal Revenue Code, are not taxable for either income tax or social security/self-employment tax and are excluded from Form W-2. When the congregation provides an expense allowance without accountable reimbursement, the allowance is taxable income included in Form W-2. Professional expenses not reimbursed under an accountable plan, including expenses in excess of the budget for reimbursement, are deductible for self-employment tax, but only a portion of the expenses is deductible for federal income tax (and only if the rostered leader is eligible to itemize deductions), and none are deductible

for state, city or school district income tax. For more information, please contact the synod accountant (jhacker@neos-elca.org).

C. COMPUTERS AND CELL PHONES

It is recommended that the congregation provide rostered leaders with a computer and cell phone to facilitate ministry. Note the following in this regard:

1. Computer
   a. A computer owned by the church and provided for the rostered leader's use is a business expense that is not taxable.
   b. A computer purchased by the rostered leader is NOT a deductible business expense, even when used for business purposes.
2. Cell Phone
   a. A cell phone provided to the rostered leader is a nontaxable business expense if the council minutes state it is primarily provided for noncompensatory business reasons (such as the need to be accessible at all time for work-related emergencies).
   b. The rostered leader may be provided with a nontaxable cell phone reimbursement if council minutes state that the leader is required to maintain a personal cell phone for noncompensatory business reasons and the reimbursement amount does not exceed reasonable business needs (i.e. reimburse the basic monthly plan, not family plan for extra minutes).

VI. OTHER PROVISIONS

A. VACATION

The minimum vacation should be four weeks (including four Sundays). Attendance at official functions is not to be construed as vacation time.

Note: If financial constraints of a congregation make difficult monetary raises for a rostered person, a congregation might consider providing an extra week of vacation (including Sunday) as compensation.

B. SICK LEAVE

Sick Leave should be provided for up to eight weeks per year (including Sundays) with full salary, housing, and benefits. An agreement may be made for partial disability beyond that time in coordination with ***Portico.***

C. MATERNITY LEAVE

Maternity Leave should be provided for up to six weeks (including Sundays) with full salary, housing, and benefits. Because of special concerns or needs, additional time may be negotiated between the rostered lay leader and congregation.

D. PATERNITY LEAVE / ADOPTIVE PARENTAL LEAVE

Paternity leave and adoptive parental leave may be negotiated between the rostered lay leader and congregation. It is recommended that up to six consecutive weeks (including Sundays) with full salary, housing, and benefits be provided. Because of special concerns or needs actual time may be more or less than six weeks.

E. CONTINUNG EDUCATION: The ELCA expects of its rostered personnel a minimum of 50 contact hours annually in organized continuing education.

1. Congregations are encouraged to make available to their rostered lay leader at least two weeks (including Sundays) per year for continuing education.

2. The scheduling of continuing education should be determined by the rostered lay leader in consultation with the council.
3. $1,000 is recommended; a minimum of $700 per year should be provided for this education.
4. A rostered lay leader should have the privilege of accumulating educational leave and funds over a two year period.

F. SABBATICAL LEAVE

Sabbatical Leave offers an extended block of time for study, personal growth, and reflection apart from usual congregational responsibilities.

1. Normally, an extended study and renewal period of one to three months after five years in the current call should be provided with full salary, housing, and benefits.
2. The leave plan is to be developed in cooperation with the council. The parties shall seek the counsel of the bishop before finalizing an agreement.
3. The congregation shall be responsible for arranging for required coverage during the leave.
4. Within six weeks of the completion of the sabbatical leave the rostered lay leader shall present the congregation a written reflection on the experience and the implications for the ministry of the congregation and ministry in the parish. This written reflection shall be added to the rostered lay leader's file.

G. WORK WEEK

Because of the nature of ministry, it is recognized that rostered lay leaders are expected to fulfill many evening and weekend responsibilities in addition to Sunday morning worship. Therefore, adequate time off (one day per week minimum) should be granted that would be free from ministry-related responsibilities.

H. SPECIAL CONCERNS

Where there are special needs within a rostered lay leader's family, these should be considered separately.

COMPENSATION WORKSHEET
ROSTERED LAY LEADER

A. **COMPENSATION**

1. Base Salary (I.A.) _____
2. Housing (II.) (if applicable) _____
3. Other (I.B.) _____

TOTAL DEFINED COMPENSATION _____

B. **PENSION AND OTHER BENEFITS**

1. ELCA pension and benefits (***Portico***) (III.A.1.) _____
2. Medical Reimbursement (III.A.2) _____

TOTAL PENSION AND BENEFITS _____

C. **PROFESSIONAL EXPENSES**

1. Automobile reimbursement or allowance (V.A.) _____
2. Other Professional expenses (V.B.) _____
3. Cell phone (V.C.) _____
4. Continuing Education (VI.E.) _____

D. **SPECIAL CONCERNS (VI.H.)**

1. _____
2. _____
3. _____

*Roman numerals, letters, and numbers refer to sections within the guidelines.

NORTHEASTERN OHIO SYNOD 2017 COMPENSATION GUIDELINES AND WORKSHEET CLERGY

INTRODUCTION:

A pastor assumes many responsibilities. We expect our pastors to be preachers, evangelists, administrators, teachers, counselors and leaders. We require eight years of study (including a bachelor's and master of divinity degrees) as a part of preparation for ordained ministry. Compensation for pastors should be comparable to professional positions of equal responsibility, education, and time commitment.

Adequate compensation enables a pastor to fulfill responsibilities and obligations, encourages vocational satisfaction, and encourages a pastor's best efforts and gifts. Congregations and our synod have an obligation to review compensation plans annually. We also expect pastors to take initiatives in seeking annual reviews of compensation.

Inadequate compensation may result in discouragement and dissatisfaction. This sometimes occurs as a pastor's family cannot maintain financial stability, as negative attitudes toward the congregation and church begin, as an inability to participate in continuing education programs, or as "moonlighting" becomes a necessity. Inadequate compensation means low contributions to retirement plans, which leads to inadequate retirement income. All of these realities increase the occurrence of resignations from ordained ministry, make it more challenging to recruit able candidates for ordained ministry, and create a poor image of the church in the community.

Our synod recognizes there are pastors and congregations who, for a variety of reasons, choose to be content with salaries that are below the synod minimum. We caution these pastors and congregations, however, that they may be doing disservice to the congregation, other pastors, and pastoral successors by allowing the compensation package to remain below recommended guidelines. In such situations, the congregation, pastor, and bishop's office should work together to implement other support strategies.

Congregations should develop procedures whereby they review their pastor's salary and discuss their pastor's personal financial concerns. This may be best accomplished by a small and understanding committee of three to six individuals appointed by the congregation council. The committee should bring to the council or appropriate committee its recommendations for annual compensation adjustments. The ELCA has published a guide to use in organizing a mutual Ministry/Staff Support Committee and for compensation planning: *Pastor and People: Making Mutual Ministry Work (ISBN 0-8066-4651-9)* which is available from Augsburg Fortress (1-800-328-4648). .

It should be noted that these are suggested base salaries. The total compensation package should also reflect any special concerns of the pastor and his/her family, and other factors as discussed in this document.

I. SALARY

A. BASE CASH SALARY

1. The minimum base salary recommendation for 2017 is $37,590. This represents a 0% living adjustment to the 2016 minimum base cash salary recommendation, which was in turn based on the 2016 Social Security Administration cost-of-living adjustment. It is still strongly recommended that $310 for each year of ordained service be added to this minimum base; or,

2. A congregation with experienced clergy may use a 0% cost of living adjustment to the current base salary plus a $310 increase for the additional year of experience in ordained ministry.

B. ADJUSTMENTS

Adjustments to the base cash salary may consist of, but are not limited to:

1. Merit
2. Local COLA (to reflect significant differences in local cost of living)
3. Responsibilities
4. Education (either advanced or specialized)
5. Other concerns identified by the congregation/pastor.

II. HOUSING

A. WITHOUT PARSONAGE

1. This is for pastors who own their own house. A fair approach to determining the housing and utilities allowance is:
    a. One percent per month of the reasonable market value of a house within the general community in which the congregation resides, plus
    b. The cost of utilities for such a home, plus
    c. The difference in cost for the rental value of such a home furnished as compared to rental value of such a home unfurnished.

    A realtor can help determine this figure. This allowance is to cover the mortgage payments, taxes, insurance, utilities, furnishings, and maintenance of the house.
2. *Housing allowance must be officially designated in advance by the congregation. This can be done by a separate line in the budget or by official action of the congregation council.*
3. A pastor may elect to use this allowance to rent a home, in which case the allowance should cover rent, utilities, furnishings, and insurance.
4. The congregation council may also consider the establishment of a loan policy to assist the pastor in the down payment on a home if a parsonage is not provided.

B. WITH PARSONAGE

1. HOUSEHOLD FURNISHINGS/UTILITIES ALLOWANCE

    If a parsonage is provided, it should be comparable to at least the average home in the congregation or community. For pastors who are in parsonages, it is appropriate for the congregation to provide a household furnishings/utilities allowance. This allowance will cover the expenses of the parsonage: utilities, maintenance, and furnishings needed to keep up the parsonage. This may be done in several ways:
    a. The congregation may provide a fixed monthly parsonage allowance, based on the needs of the pastor and parsonage. This amount needs to be designated by the congregation council at its first meeting each year, or separately stated in the budget.
    b. The congregation may choose to pay the utilities (gas, electric, sewage, water, trash collection, telephone (except personal long-distance) directly.
    c. The congregation should generally pay for the costs of maintaining the parsonage. If not, an allowance would be provided to cover expenses to maintain the parsonage.

2. HOUSING EQUITY ALLOWANCE

    An equity allowance should be provided if the pastor lives in a congregation-owned home. The equity allowance provides the financial resources for a pastor to provide housing upon retirement, or to provide a down payment for the purchase of a house during active ministry. It is suggested that the equity allowance be:
    a. An amount equal to 3% of the annual pension defined compensation.
    b. The congregation pays the total amount in monthly installments to a depository agreed to by the church and the pastor.
    c. Each congregation would stipulate at the beginning of each pastor's ministry (or when the plan begins) that the funds become available to the pastor only:
        1. at the pastor's retirement, or

2. at the time the pastor is granted a housing allowance and purchases a home, or
3. at the time of total and presumably permanent disability, or
4. at the time the pastor leaves the clergy roster of the ELCA, or
5. at the time of death, at which time the funds would be disbursed as stipulated by the agreement.

Our synod recommends that congregations and pastors consult with ***Portico Benefits Services*** (the ELCA Benefit Provider) and the IRS regulations and examine the pastor's individual financial situation prior to implementation of this program.

3. It is important that parsonages be sufficiently maintained. An annual walk-through of the parsonage by the council is advised. The purpose of the walk-through is to note the general condition of the home and plan regular maintenance.

III. BENEFITS

A. PENSION/HEALTH CARE

1. The congregation shall provide full pension, health, and death benefits for the pastor and family in accordance with ***Portico*** provisions. The "Gold+ level of health benefits has been recommended by the ELCA Church Council and the NEO Synod Council.
2. A "Medical Expense Reimbursement Plan", established in accordance with specific IRS requirements, could provide tax advantages for the pastor by reimbursing deductibles, co-payments, and other medical expenses not covered by insurance. For more information, please contact the synod accountant (jhacker@neos-elca.org)
3. The pastor may elect to waive the health care benefit under the coordination of the benefits clause in the ***Portico*** Handbook. The congregation should consult with ***Portico*** (612-333-7651 or 800-352-2876) or the synod office for assistance in determining the effects of these guidelines.

B. FICA ALLOWANCE (SOCIAL SECURITY)

1. A congregation cannot pay the social security tax for a pastor. By law, the pastor must personally pay both the employer and the employee portions of social security taxes. However, a congregation can pay a pastor a special allowance which the pastor may then use to put toward whatever self-employment social security tax he or she owes. This allowance is taxable when computing income tax and social security taxes, and must also be considered income in computing pension plan contributions.
2. The congregation should provide a minimum allowance that corresponds to the employer portion of social security taxes (currently 7.65%). In order to assist the pastor, the congregation may further choose to provide for some or all of the remaining social security taxes (currently 7.65%). Whatever is provided, the pastor reports it as salary.

3. The allowance can be calculated as follows:
   a. Minimum social security allowance for pastor receiving a housing allowance (non-parsonage):

      Salary
      + Housing Allowance
      = Social Security Base
      x 7.65 % (employer rate)
      = Social Security Allowance

b. Minimum social security allowance for pastor living in parsonage:

Salary
x 1.3 (housing equivalency factor)
= Subtotal
+ Furnishings/Utilities Allowance
= Social Security Base
x 7.65% (employer rate)
= Social Security Allowance

4. The synod recommends the pastor periodically check records to be certain accounts have been properly credited. A pastor may do this by obtaining Form SSA 7050 from the Social Security Administration office or online at www.ssa.gov from the local Social Security Administration office or post office. It is important that pastors do this periodically because one can only go back 39 ½ months to correct errors. This is critical in assuring the receipt of the maximum benefits available.

IV. PART-TIME CALLS

Compensation for part-time calls should be made in consultation with the synod staff.

V. PROFESSIONAL EXPENSES

These items are considered congregational administrative expenses and are not items to be considered as compensation.

A. AUTOMOBILE EXPENSES: Congregations should adequately provide for the pastor's business mileage expenses in one of the following ways. In determining the method, usage should be considered including factors such as geographical limits of the congregation, distance to commonly used hospitals, etc.

1. Use an accountable reimbursement plan to reimburse the pastor for miles driven in service of the congregation. Such reimbursement must be based on documentation as required by the IRS, should be reimbursed at the maximum IRS rate for use of a personal car for business purposes (54 cents per mile in 2016) and is not taxable to the pastor; or
2. Provide the pastor with a fixed automobile allowance of at least $4,000 per year in addition to salary. This allowance must be included as taxable income on the pastor's Form W-2. The pastor is accountable to the IRS for use of this allowance and may be eligible to deduct a portion of the expenses based on accurate records of church mileage. Contact your accountant or the synod office for further guidance; or
3. A congregation may, in accordance with IRS guidelines, buy or lease a car and assume the total cost of operating the vehicle.

B. OTHER PROFESSIONAL EXPENSES

Other ministry related expenses incurred by the pastor should be paid by the congregation in one of the following ways:

1. Paying these amounts directly as they occur; or
2. Setting up a line item in the budget for reimbursement of these expenses, preferably combined with the automobile reimbursement into a single line item; or
3. Paying a monthly professional expense allowance to the pastor.

Note: Congregations are strongly encouraged to set up an "Accountable Professional Expense Reimbursement" for all rostered leaders in the congregation. Reimbursable professional expenses include, but are not limited to: automobile (mileage, parking tolls), overnight travel (including lodging and meals), professional and liability insurance, vestments and vestment cleaning, long distance business phone calls, books, magazines/journals, professional dues, continuing education, media resources, supplies, meals associated with official meetings and appointments,

business gifts (maximum of $25.00 per person per year), and equipment purchases. Such professional expenses, when reimbursed by the congregation with adequate accounting as specified in the Internal Revenue Code, are not taxable for either income tax or social security/self-employment tax and are excluded from Form W-2. When the congregation provides an expense allowance without accountable reimbursement, the allowance is taxable income included in Form W-2. Professional expenses not reimbursed under an accountable plan, including expenses in excess of the budget for reimbursement, are deductible for self-employment tax, but only a portion of the expenses is deductible for federal income tax (and only if the rostered leader is eligible to itemize deductions), and none are deductible for state, city or school district income tax. For more information, please contact the synod accountant.

C. COMPUTERS AND CELL PHONES

It is recommended that the congregation provide the pastor with a computer and cell phone to facilitate ministry. Note the following in this regard:

1. Computer
   a. A computer owned by the church and provided for the pastor's use is a business expense that is not taxable to the pastor.
   b. A computer purchased by the pastor is NOT a deductible business expense, even when used for business purposes.
2. Cell Phone
   a. A cell phone provided to the pastor is a nontaxable business expense if the council minutes state it is primarily provided for noncompensatory business reasons (such as the need to be accessible at all time for work-related emergencies).
   b. The pastor may be provided with a nontaxable cell phone reimbursement if council minutes state that the pastor is required to maintain a personal cell phone for noncompensatory business reasons and the reimbursement amount does not exceed reasonable business needs (i.e. reimburse the basic monthly plan, not family plan for extra minutes).

VI. OTHER PROVISIONS

A. VACATION

The minimum vacation should be four weeks (including four Sundays). Attendance at official functions is not to be construed as vacation time.

Note: If financial constraints of a congregation make difficult monetary raises for clergy, a congregation might consider providing an extra week of vacation (including Sunday) as compensation.

B. SICK LEAVE

Sick leave should be provided for up to eight weeks per year (including Sundays) with full salary, housing, and benefits. An agreement may be made for partial disability beyond that time in coordination with ***Portico***.

C. MATERNITY LEAVE

Maternity leave should be provided for up to six weeks (including Sundays) with full salary, housing, and benefits. Because of special concerns or needs, actual time may be negotiated between the pastor and congregation.

D. PATERNITY LEAVE/ADOPTIVE PARENTAL LEAVE

Paternity leave and adoptive parental leave may be negotiated between the pastor and congregation. It is recommended that up to six consecutive weeks (including Sundays) with full salary, housing, and benefits be provided. Because of special concerns or needs actual time may be more or less than six weeks.

E. CONTINUING EDUCATION

The ELCA expects of its ordained clergy a minimum of 50 contact hours annually in organized continuing education.

1. Congregations are encouraged to make available to their pastors at least two weeks (including Sundays) per year for continuing education.
2. The scheduling of continuing education should be determined by the pastor in consultation with the council.
3. $1,000 is recommended; a minimum of $700 per year should be provided for this education.
4. A pastor should have the privilege of accumulating educational leave and funds over a two-year period.

F. SABBATICAL LEAVE

Sabbatical leave offer an extended block of time for study, personal growth, and reflection apart from usual congregational responsibilities.

1. Normally, an extended study and renewal period of one to three months after five years in the current call should be provided with full salary, housing, and benefits.
2. The leave plan is to be developed in cooperation with the council. The parties shall seek the counsel of the bishop before finalizing an agreement.
3. The congregation shall be responsible for arranging for pastoral coverage, including pulpit supply, during the leave.
4. Within six weeks of the completion of the sabbatical leave the pastor shall present the congregation a written reflection on the experience and the implications for the ministry of the congregation and ministry in the parish. This written reflection shall be added to the pastor's file in the bishop's office.

G. WORK WEEK

Because of the nature of ministry, it is recognized that pastors are expected to fulfill many evening and weekend responsibilities in addition to Sunday morning worship. Therefore, adequate time off (one day per week minimum) should be granted that would be free from ministry-related responsibilities.

H. SPECIAL CONCERNS

Where there are special needs within a pastor's family, these should be considered separately.

VII. ASSOCIATE/ASSISTANT/SPOUSE TEAM COMPENSATION

A. The synod recommends that the above guidelines be applied to associate/assistant pastors taking into consideration their relationship with the senior pastor, e.g., duties, responsibilities, etc.

B. For clergy spouse teams the synod staff should be consulted.

VIII. INTERIM / TEMPORARY / SUPPLY MINISTRIES

A. INTERIM

At the time of a pastoral vacancy in a congregation, the bishop, working with the congregation council, recommends an interim pastor to provide basic leadership and pastoral care until another pastor is secured and, if needed, to address any special concerns of the congregation. No pastor is to be considered as a candidate for call to a congregation while serving it as an interim.

Depending on congregational need and pastoral availability, an interim pastor may serve on a part-time or full-time basis during a pastoral vacancy. An active pastor serving in an interim ministry, whether full or part-time, should be compensated according to the current guidelines based on the time negotiated with the church council. For example, if the pastor is serving half-time (50%), compensation should be 50% of a regular compensation package. A retired pastor who serves as an interim minister shall negotiate with a church council in consultation with the synod staff.

B. TEMPORARY PASTORAL SUPPORT

Temporary pastoral support will be compensated at $200 per month for a congregation council meeting and emergency pastoral care. Mileage will be paid at the current IRS mileage reimbursement rate (see V.A. above). Compensation beyond this is to be determined in negotiations between the congregation council and the temporary pastor with guidance provided by the synod staff.

C. SUPPLY PASTOR

During a pastoral absence, it may be necessary for a congregation to secure a supply pastor. A current list of clergy available for that purpose may be obtained from the synod office. Those asked to serve as pulpit supply should be contacted well in advance of the date needed and, upon acceptance, be provided with a copy of the worship bulletin and pertinent information about the service. A member familiar with congregational worship practices should be on hand to welcome the pastor prior to the service. The recommended honorarium for one worship service is $150 plus mileage at the current IRS mileage reimbursement rate (see V.A. above). For additional services, scheduled within three hours of the conclusion of the initial worship service, whether at the same congregation or at another, as in two-point parishes, an additional $50 per service should be paid plus any additional mileage. If additional services are scheduled during the week that are similar in nature e.g., Sunday evening, Wednesday, Saturday, etc., an additional honorarium of $85 for each additional service plus mileage at the current IRS mileage reimbursement rate (see V.A. above) should be paid. For additional responsibilities, appropriate compensation should be provided. Expenses for lodging and meals, if necessary, are to be paid by the congregation.

COMPENSATION WORKSHEET
CLERGY

A. COMPENSATION

1. Cash Salary
   a. Annual base salary (before salary-reduction contributions) (I.A.,B.)* $_____
   b. Clergy Social Security tax allowance (if paid directly to pastor) (III.B.) $_____

2. Total of (1a.) plus (1b.) $_____

3. Housing (only one housing option may be included) $_____
   a. Cash housing allowance without parsonage (including any household furnishings and utility allowances) (II.A.)
   or
   b. 30 percent of line 2 (if parsonage or other housing is provided)

4. Pastor's household furnishings and utilities allowances (only if parsonage is provided and the allowance is paid directly to the pastor) (II.B.1.) $_____

5. **TOTAL ANNUAL DEFINED COMPENSATION (Add lines 2, 3, 4).** $_____

B. PENSION AND OTHER BENEFITS

1. ELCA pension and benefits (***Portico***) (III.A.1.) $_____
2. Medical reimbursement (III.A.2.) $_____
3. Housing equity allowance (II.B.2.) $_____

TOTAL PENSION AND BENEFITS $_____

C. PROFESSIONAL EXPENSES

1. Automobile reimbursement or allowance (V.A.) $_____
2. Other professional expenses (V.B.) $_____
3. Cell Phone (V.C.) $_____
4. Continuing Education (VI.E.) $_____

D. SPECIAL CONCERNS (VI.H.)

1. _____
2. _____

*Roman numerals, letters and numbers refer to sections within the guidelines.

Helpful calculators for defined compensation and ELCA benefits contributions are located on the Portico website at www.porticobenefits.org. Please note, however, that you should insert your own calculations for the social security allowance with guidelines III.B. For more information, a workbook entitled, "Nuts and Bolts of Clergy Tax" is available from the synod accountant

NORTHEASTERN OHIO SYNOD 2017 COMPENSATION GUIDELINES AND WORKSHEET NON-ROSTERED

Due to the wide range of non-rostered duties that may be performed at a congregation, this guideline will only reflect general guidance and not specific recommendations.

INTRODUCTION:

A congregation employs many non-rostered people in various positions such as musicians, custodians and administrative assistants. Compensation for these positions should be comparable to professional positions of equal responsibility and training. Adequate livable compensation for the non-rostered employee, as for anyone else, is necessary to fulfill responsibilities, obligations and maintain satisfaction in ministry. The congregation and the synod have an obligation to review compensation plans annually using the guidelines as adopted by the synod assembly. Non-rostered personnel are also urged to take initiatives in seeking an annual review of compensation.

The congregation should develop procedures whereby it may review the employees' salary and discuss those personal financial concerns that may apply. This may be best accomplished by a small and understanding committee consisting of the pastor(s), one or more representatives of the congregation council, and other persons as deemed necessary. The committee should bring to the congregation council its recommendations for annual compensation adjustments.

Written job descriptions should be developed for each position. The job description should include, but is not limited to:

1. duties
2. days of work
3. hours
4. whether salaried or hourly
5. benefits
6. rate of pay and overtime policy
7. other

A special effort should be extended in determining actual hours worked, (e.g., for musicians, detailed listing of time requirements is available from Association of Lutheran Church Musicians). Local considerations could include:

1. regular services (number per week)
2. choir practice(s)
3. additional services, e.g. Lenten
4. practice time
5. educational level

I. SALARY

A. BASE CASH SALARY: An effort should be made to determine adequate local compensation levels. There are several ways to accomplish this including but not limited to:

1. Consult with local school districts, especially for custodians, secretaries, and Christian educators.
2. U.S. Department of Labor
3. other local congregations
4. classified ads
5. local Chamber of Commerce

6. negotiation with the employee (e.g., an employee who is also a member of the congregation may volunteer a portion of their compensation to the congregation)
7. professional organizations, (e.g., Association for Lutheran Church Musicians (ALCM), International Association for Office Professionals).

B. ADJUSTMENTS: Adjustments to the base cash salary may consist of, but are not limited to:
1. merit
2. local COLA (to reflect significant differences in local cost of living)
3. responsibilities
4. education (either advanced or specialized)
5. other concerns identified by the congregation/employee

II. HOUSING

not applicable

III. BENEFITS

A. PENSION / HEALTH CARE
1. The congregation shall provide full pension, health, and death benefits for the employee and family in accordance with ***Portico Benefit Services*** (ELCA Benefits Provider) provisions. Health care issues may be addressed through other agencies (e.g. a local Chamber of Commerce).
2. A "Medical Expense Reimbursement Plan", established in accordance with specific IRS requirements, could provide tax advantages for employees by reimbursing deductibles, co-payments, and other medical expenses not covered by insurance(subject to legal regulations). For more information, please contact the synod accountant (jhacker@neos-elca.org)
3. The employee may elect to waive the spouse and dependent health care benefit under the coordination of benefits clause in the ***Portico Benefit Services*** Handbook. The congregation should consult with ***Portico*** (612-333-7651 or 800-352-2876) or the synod office for assistance in determining the effects of these guidelines.
4. For part-time employees refer to Section IV.

B. FICA ALLOWANCE (SOCIAL SECURITY)
1. A congregation shall provide FICA payments in accordance with current Federal regulations.
2. The synod recommends the employee periodically check records to be certain accounts have been properly credited. An employee may do this by obtaining Form SSA 7050 from the local Social Security Administration office or online at www.ssa.gov. It is important that employees do this periodically because one can only go back 39 ½ months to correct errors. This is critical in assuring the receipt of the maximum benefits available.

IV. PART-TIME EMPLOYEES

A. For part-time employees (less than 40 hours), salary and benefits should be calculated then reduced to reflect the percent of employment, e.g., an employee at half-time (20 hours) would receive 50%.

B. When employed less than 20 hours, ***Portico Benefit Services*** is not available.

V. PROFESSIONAL EXPENSES: These items are considered congregational administrative expenses and are not items to be considered compensation.

A. AUTOMOBILE EXPENSES: If congregations require the employee to use his/her own vehicle, congregations should provide an adequate automobile allowance. Such reimbursement should be consistent with the maximum IRS deduction for use of a personal car for business purposes (54 cents per mile in 2016).

B. OTHER PROFESSIONAL EXPENSES: These expenses include, but are not limited to books, subscriptions to magazines or journals, media resources, and official meetings. They may be covered by:
   1. paying these amounts directly as they occur; or
   2. setting up as a line item in the budget; or
   3. setting up as a monthly allowance.

VI. OTHER PROVISIONS

A. VACATION: A graduated schedule for vacations should be used. The minimum vacation should be two weeks. The maximum is four weeks. Attendance at official functions is not construed as vacation time.

B. SICK LEAVE: Sick leave should be provided for up to eight weeks per year with full salary and benefits. An agreement may be made for partial disability beyond that time in coordination with the ***Portico Benefit Services***.

C. MATERNITY LEAVE: Maternity leave should be provided for up to six weeks with full salary and benefits. Because of special concerns or needs, additional time may be negotiated between the employee and congregation.

D. PATERNITY LEAVE / ADOPTIVE PARENTAL LEAVE: Paternity leave and adoptive parental leave may be negotiated between the employee and congregation. It is recommended that up to six consecutive weeks (including Sundays) with full salary, housing, and benefits be provided. Because of special concerns or needs actual time may be more or less than six weeks.

E. CONTINUING EDUCATION:
   1. If applicable, provision should be made for assisting with continuing education with paid time off and tuition reimbursement. The scheduling of continuing education should be determined by the employee in consultation with the council.
   2. SABBATICAL LEAVE: Sabbatical leave offers an extended block of time for study, personal growth, and reflection apart from usual congregational responsibilities. If a sabbatical is appropriate, refer to the sabbatical guidelines in the rostered person's guidelines.

F. WORK WEEK: Because of the nature of church employment, it is recognized that employees may be expected to fulfill evening and weekend responsibilities. Therefore, adequate time off (one day per week minimum) should be granted that would be free from church-related responsibilities.

G. SPECIAL CONCERNS: Where there are special needs within an employee's family, these should be considered separately.

COMPENSATION WORKSHEET
NON-ROSTERED EMPLOYEE
(POSITION)

JOB DESCRIPTION: Duties and expectations should be provided for each position. These duties will normally be performed on (days of the week) from (list regular hours). This position is classified as hourly/salaried.

A. COMPENSATION

1. Base Salary (I.A., B.) _____

TOTAL COMPENSATION _____

B. PENSION AND OTHER BENEFITS

1. ***Portico*** or other Pension and health (III.A.1.) _____
2. Medical Reimbursement (III.A.2., 3.) _____
3. Other Benefits _____

TOTAL PENSION AND BENEFITS _____

C. PROFESSIONAL EXPENSES

1. Automobile Reimbursement or allowance (V.A.) _____
2. Other Professional expenses (V.B.) _____
3. Continuing Education (VI.E.) _____

D. OTHER PROVISIONS (VI)

1. Vacation
2. Sick leave
3. Maternity leave
4. Paternity/adoptive parental leave

E. SPECIAL CONCERNS (VI.G.)

1. _____

*Roman numerals, letters, and numbers refer to sections within the guidelines.

SUMMARY OF CONGREGATIONAL MISSION SUPPORT

2015-2016

CONG. ID	CITY	CONGREGATION	ACTUAL MISSION SUPPORT 2015-2016	DESIGNATED MISSION SUPPORT 2015-2016	TOTAL MISSION SUPPORT 2015-2016
4425	Akron	Bethany	$ 1,255	$ 35	$ 1,290
4427	Akron	Holy Trinity	$ 50,000	$ 2,037	$ 52,037
30623	Akron	Iglesia Luterana La Trinidad	$ 1,706		$ 1,706
4428	Akron	Messiah	$ 8,250	$ 836	$ 9,086
31018	Akron	Oasis Outreach Opportunity	$ 1,000		$ 1,000
30978	Akron	Sagrado Corazon	$ 543		$ 543
13052	Akron	St John/St Paul	$ 25,000		$ 25,000
13053	Alliance	Abiding Savior	$ 12,342	$ 59	$ 12,401
4452	Alliance	St Paul	$ 22,120	$ 1,026	$ 23,146
13060	Ashland	Peace	$ 4,833	$ 501	$ 5,334
4569	Ashland	Pleasant Valley (Polk)	$ 819		$ 819
4549	Ashland	Stone	$ 7,792		$ 7,792
4577	Ashtabula	Bethany	$ 8,919	$ 20	$ 8,939
7189	Ashtabula	Faith	$ 2,000	$ 18	$ 2,018
4580	Ashtabula	Messiah	$ 12,800	$ 37	$ 12,837
4607	Austintown	Grace	$ 1,407	$ 45	$ 1,452
13065	Avon Lake	Christ	$ 18,500	$ 3,117	$ 21,617
4648	Baltic	St John	$ 4,500		$ 4,500
13066	Bath	Bethel	$ -		$ -
4479	Bay Village	Bethesda-on-the-Bay	$ 42,096	$ 2,453	$ 44,549
4453	Beach City	First	$ -		$ -
4480	Bedford	Church of the Master	$ 13,429		$ 13,429
4541	Bellville	St Paul	$ 20,000	$ 15,988	$ 35,988
13072	Berea	St Paul	$ 5,554	$ 250	$ 5,804
4581	Berlin Center	Mt Moriah	$ 2,200		$ 2,200
7325	Brecksville	Christ the Redeemer	$ 46,134	$ 115	$ 46,249
13077	Broadview Hts	Triune	$ 1,740		$ 1,740
13118	Brook Park	Redeemer	$ 3,863	$ 125	$ 3,988
20311	Brooklyn	Good Shepherd	$ -		$ -
4481	Brunswick	Holy Trinity	$ 2,090		$ 2,090
13083	Canal Fulton	St John	$ 7,000		$ 7,000
4611	Canfield	Lord of Life	$ 3,883	$ 361	$ 4,244
13085	Canton	Bethel	$ 9,717	$ 2,915	$ 12,632
13086	Canton	First	$ 3,600	$ 720	$ 4,320
13087	Canton	Good Shepherd	$ 10,000		$ 10,000
4456	Canton	Holy Trinity	$ 19,358		$ 19,358
4471	Canton	Peace	$ 1,888	$ 1,888	$ 3,776
4478	Canton	St Stephen Martyr	$ 50,000	$ 3,105	$ 53,105
4457	Canton	Zion	$ 550		$ 550
13091	Carrollton	Trinity	$ 1,695		$ 1,695
13095	Chagrin Falls	Lord of Life	$ 10,500		$ 10,500
30119	Chardon	Celebration	$ 7,917		$ 7,917
4482	Cleveland	Advent	$ 1,000		$ 1,000
4483	Cleveland	Bethany English	$ 14,000	$ 3,288	$ 17,288
4490	Cleveland	Gloria Dei	$ 250		$ 250
13110	Cleveland	Good Shepherd	$ -		$ -
4495	Cleveland	West Side Hungarian	$ -		$ -
4484	Cleveland Hts	Bethlehem	$ 8,000		$ 8,000
20227	Cleveland Hts	Grace	$ 17,424		$ 17,424
13111	Cleveland Hts	Hope	$ 12,081		$ 12,081

SUMMARY OF CONGREGATIONAL MISSION SUPPORT

2015-2016

CONG. ID	CITY	CONGREGATION	ACTUAL MISSION SUPPORT 2015-2016	DESIGNATED MISSION SUPPORT 2015-2016	TOTAL MISSION SUPPORT 2015-2016
4432	Clinton	Trinity	$ 2,180		$ 2,180
13123	Columbiana	Jerusalem	$ 1,313	$ 15	$ 1,328
4583	Conneaut	Good Shepherd	$ 20,532	$ 251	$ 20,783
16018	Cortland	Prince of Peace	$ 9,654	$ 1,358	$ 11,012
13150	Creston	Canaan	$ 6,003		$ 6,003
4434	Cuyahoga Falls	St Luke's	$ 9,307	$ 905	$ 10,212
4458	Dover	Grace	$ 2,000	$ 9,502	$ 11,502
4436	Doylestown	Zion	$ -		$ -
4485	East Cleveland	Calvary	$ 1,000		$ 1,000
30699	East Cleveland	New Covenant	$ -		$ -
4584	East Liverpool	St John	$ 1,200		$ 1,200
13171	East Palestine	Grace	$ 1,574	$ 1,107	$ 2,681
4496	Eastlake	Reformation	$ 3,960	$ 447	$ 4,407
4497	Elyria	Emmanuel	$ 18,400	$ 115	$ 18,515
7244	Elyria	Redeemer	$ 1,389	$ 2,295	$ 3,684
13175	Euclid	Euclid	$ 5,500		$ 5,500
4426	Fairlawn	Faith	$ 47,700	$ 1,191	$ 48,891
20229	Fairview Park	Messiah	$ 25,000	$ 11,767	$ 36,767
13193	Girard	Trinity	$ 2,399		$ 2,399
4493	Highland Hts	St John	$ 868	$ 147	$ 1,015
4437	Hinckley	Our Saviour	$ 15,316	$ 1,572	$ 16,888
30776	Homerville	New Horizons	$ 1,802		$ 1,802
13209	Hubbard	Grace	$ -		$ -
30334	Hudson	Rejoice!	$ 635	$ 155	$ 790
4588	Jefferson	St Paul	$ 5,086		$ 5,086
4461	Jewett	St James	$ 2,710	$ 998	$ 3,708
4438	Kent	Trinity	$ 6,061		$ 6,061
13222	Lakeville	St John (McZena)	$ 3,000	$ 698	$ 3,698
13223	Lakewood	Faith	$ 6,000		$ 6,000
4498	Lakewood	Trinity	$ 4,500	$ 337	$ 4,837
4589	Leetonia	St Paul	$ 9,908	$ 250	$ 10,158
5569	Lorain	Christ	$ 5,000		$ 5,000
4499	Lorain	First	$ 32,379	$ 140	$ 32,519
4590	Lordstown	Lordstown	$ 5,422	$ 3,074	$ 8,496
13235	Loudonville	Zion	$ 6,515		$ 6,515
4466	Louisville	Kountze Memorial	$ 1,800		$ 1,800
4551	Lucas	Pleasant Valley	$ 1,924	$ 1,159	$ 3,083
4552	Lucas	St Paul	$ 2,148	$ 1,000	$ 3,148
4491	Lyndhurst	Messiah	$ 2,368	$ 2,021	$ 4,389
4591	Madison	Trinity	$ 2,816		$ 2,816
4463	Magnolia	Trinity	$ 2,500		$ 2,500
13236	Malvern	St Martin	$ 1,371	$ 837	$ 2,208
4553	Mansfield	Clay Memorial	$ 5,318	$ 290	$ 5,608
4558	Mansfield	St Mark	$ 1,160		$ 1,160
4560	Mansfield (Ontario)	St Paul	$ 782		$ 782
4561	Mansfield	St Peter	$ 1,500		$ 1,500
4562	Mansfield	St Timothy	$ 8,412	$ 853	$ 9,265
20230	Maple Hts	Covenant	$ 9,243	$ 3,595	$ 12,838
4435	Marshallville	St Michael	$ 350		$ 350
13244	Massillon	Christ	$ -		$ -

SUMMARY OF CONGREGATIONAL MISSION SUPPORT

2015-2016

CONG. ID	CITY	CONGREGATION	ACTUAL MISSION SUPPORT 2015-2016	DESIGNATED MISSION SUPPORT 2015-2016	TOTAL MISSION SUPPORT 2015-2016
13245	Massillon	Faith	$ 9,996		$ 9,996
4464	Massillon	Holy Trinity	$ 5,410		$ 5,410
13246	Massillon	St Jacob	$ 16,750		$ 16,750
13247	Massillon	St Paul	$ 7,005	$ 250	$ 7,255
16209	Medina	Living Word	$ 7,115		$ 7,115
13248	Medina	St Matthew	$ 16,019	$ 2,650	$ 18,669
4502	Mentor	Advent	$ 28,886		$ 28,886
20231	Middleburg Hts	Bethel	$ 11,200		$ 11,200
4467	Minerva	St John's (New Franklin)	$ 2,543		$ 2,543
4465	Minerva	St Paul	$ 35	$ 4,405	$ 4,440
4592	New Middletown	Zion	$ 7,222	$ 1,335	$ 8,557
4468	New Philadelphia	Emmanuel	$ 14,520	$ 3,100	$ 17,620
4475	New Philadelphia	St Peter (Oldtown)	$ 3,065		$ 3,065
4593	New Springfield	Emmanuel	$ 1,045	$ 25	$ 1,070
13266	New Waterford	Zion	$ 2,400		$ 2,400
4659	Newcomerstown	St Paul	$ 5,274	$ 100	$ 5,374
4594	Newton Falls	Messiah	$ 2,050	$ 991	$ 3,041
4595	Niles	Trinity	$ 3,282	$ 1,521	$ 4,803
4470	North Canton	St Jacob	$ 10,971	$ 4,460	$ 15,431
13267	North Canton	Zion	$ 3,340		$ 3,340
4596	North Georgetown	Emmanuel	$ 5,316		$ 5,316
4597	North Lima	Good Hope	$ 667		$ 667
4431	Norton	Trinity	$ 100	$ 440	$ 540
4507	Olmsted Falls	All Saints	$ -		$ -
4440	Orrville	Augsburg	$ -		$ -
13274	Paris	Israel's	$ 5,500	$ 3,070	$ 8,570
13115	Parma	Parma	$ 9,409		$ 9,409
13109	Parma Heights	Divinity	$ 38,639	$ 4,382	$ 43,021
4567	Perrysville	St John	$ 3,426	$ 715	$ 4,141
13276	Petersburg	St John	$ 1,808	$ 160	$ 1,968
4568	Plymouth	First	$ 5,650	$ 231	$ 5,881
13281	Poland	Prince of Peace	$ 5,000		$ 5,000
4570	Polk	Rowsburg	$ -		$ -
13287	Ravenna	St Paul	$ 20,000		$ 20,000
13114	Rocky River	Our Savior's	$ 1,000		$ 1,000
13296	Salem	Emmanuel	$ 18,679	$ 575	$ 19,254
4599	Salem	Holy Trinity	$ 750		$ 750
30687	Sandyville (Magnolia	Shepherd of the Valley	$ 1,500		$ 1,500
4600	Sebring	Trinity	$ 2,904	$ 36	$ 2,940
4443	Seville	Jerusalem	$ 26,209	$ 3,290	$ 29,499
4444	Sharon Center	St Paul	$ 30,000	$ 2,000	$ 32,000
4571	Shelby	First	$ 1,000	$ 1,486	$ 2,486
4573	Shiloh	Mt Hope	$ 533		$ 533
4445	Smithville	St Paul	$ 10,800	$ 600	$ 11,400
13108	Solon	Advent	$ 20,701	$ 1,471	$ 22,172
4472	Steubenville	Grace	$ 360	$ 141	$ 501
4446	Stow	St Stephen	$ 26,344	$ 770	$ 27,114
4473	Strasburg	First	$ 1,223		$ 1,223
4503	Strongsville	First	$ 26,260		$ 26,260
13305	Struthers	Christ	$ 480		$ 480

SUMMARY OF CONGREGATIONAL MISSION SUPPORT

2015-2016

CONG. ID	CITY	CONGREGATION	ACTUAL MISSION SUPPORT 2015-2016	DESIGNATED MISSION SUPPORT 2015-2016	TOTAL MISSION SUPPORT 2015-2016
4669	Sugarcreek	Shanesville	$ 5,877	$ 946	$ 6,823
4670	Sugarcreek	Zion (Winfield)	$ 909		$ 909
13310	Tallmadge	St Mark	$ 3,000		$ 3,000
4474	Tuscarawas	St James	$ 2,573	$ 50	$ 2,623
4504	Twinsburg	Christ the King	$ 18,357	$ 1,248	$ 19,605
7751	Uniontown	Advent	$ 44,024	$ 2,993	$ 47,017
13318	Valley City	Zion	$ 14,938	$ 3,209	$ 18,147
4505	Vermilion	Trinity	$ 10,821	$ 1,223	$ 12,044
4448	Wadsworth	Grace	$ 3,250		$ 3,250
13323	Warren	Emmanuel	$ 2,005		$ 2,005
13208	Warren	Living Lord	$ 7,669		$ 7,669
4601	Warren	St John (Champion)	$ 5,450	$ 238	$ 5,688
4602	Warren	St Mark	$ -		$ -
4603	Warren	St Paul	$ 2,720		$ 2,720
4604	Washingtonville	Trinity	$ 300		$ 300
4506	Westlake	Prince of Peace	$ 10,000	$ 2,216	$ 12,216
13331	Willoughby	Christ	$ 2,200	$ 1,156	$ 3,356
13333	Wooster	Salem	$ 6,715	$ 200	$ 6,915
4439	Wooster	St Peter (New Pittsburg)	$ 3,200	$ 1,045	$ 4,245
4451	Wooster	Zion	$ 24,000		$ 24,000
4442	Wooster	Zion (Reedsburg)	$ -		$ -
4605	Youngstown	Bethel (Boardman)	$ 11,000		$ 11,000
4606	Youngstown	Bethlehem			$ -
13338	Youngstown	Martin Luther	$ 6,000		$ 6,000
16153	Youngstown	New Life (Liberty Twp)	$ 4,090	$ 361	$ 4,451
4610	Youngstown	Zion	$ 12,299	$ 292	$ 12,591
4454	Zoarville	Good Hope	$ 180		$ 180
	Contributions by individuals		$ 903	$ 44,960	$ 45,863
		TOTAL	$1,430,626	$ 183,359	$ 1,613,985

Healthy Growth.

Northeastern Ohio Synod of the Evangelical Lutheran Church in America

Financial Statements and Independent Auditor's Report with Supplementary Information

January 31, 2016 and 2015

APPLE GROW+H PARTNERS
Healthy Growth.

Northeastern Ohio Synod of the Evangelical Lutheran Church in America

Financial Statements with Supplementary Information

January 31, 2016 and 2015

Table of Contents

	Page
Independent Auditor's Report	2
Financial Statements	
Statements of Financial Position	4
Statements of Activities	7
Statement of Changes in Net Assets	9
Statements of Cash Flows	10
Notes to the Financial Statements	12
Supplementary Information	
Schedule of Changes in Unrestricted – Council-Designated and Temporarily Restricted Net Assets	19
Schedules of Unrestricted Expenses	20

Independent Auditor's Report

To the Synod Council
Northeastern Ohio Synod of the
Evangelical Lutheran Church in America

We have audited the accompanying financial statements of the Northeastern Ohio Synod of the Evangelical Lutheran Church in America, (the "Synod") (a nonprofit organization) which comprise the statements of financial position as of January 31, 2016 and 2015, and the related statements of activities, changes in net assets and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Synod as of January 31, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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

Cleveland
6155 Rockside Rd. Ste. 400
Cleveland, OH 44131
P 216.674.3800
F 216.674.3801

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Apple Growth Partners

Akron, Ohio
March 14, 2016

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

	January 31, 2016	January 31, 2015
ASSETS		
Current assets		
Cash and cash equivalents:		
Commercial deposits	$ 124,625	$ 331,175
Money market funds	48,553	45,993
ELCA Mission Plus Fund	341,064	139,782
	514,242	516,950
Prepaid expenses	5,896	6,195
Total current assets	520,138	523,145
Investments		
ELCA endowment fund	264,188	278,775
Certificates of deposit	50,000	50,000
Government and agencies	160,661	154,856
Mutual funds	233,439	257,014
Corporate bonds	232,780	243,458
	941,068	984,103
Equipment and furniture	31,735	52,635
Less accumulated depreciation	(26,334)	(42,265)
Net equipment, furniture and vehicle	5,401	10,370
Administration facility	859,228	859,228
Administration facility improvements	40,758	40,758
Land - administration facility	80,800	80,800
Land - adjacent property	49,370	49,370
Less accumulated depreciation	(331,157)	(308,082)
Property, equipment, furniture and vehicle, net	698,999	722,074
Other Assets		
Deposits	766	1,182
Total other assets	766	1,182
	$ 2,166,372	$ 2,240,874

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

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

	January 31, 2016	January 31, 2015
LIABILITIES		
Current liabilities		
Accounts payable	$ 41,855	$ 27,134
Accrued expenses	8,435	10,616
Funds held for others	25,019	144,717
Total current liabilities	75,309	182,467
NET ASSETS		
Unrestricted - General	1,233,776	1,231,494
Unrestricted - Council Designated		
Capital Assets	35,731	32,756
Bishop's Discretionary Fund	10,232	8,828
Staff Education	2,703	2,657
PNC Investment	255,570	210,090
New Mission Starts	41,716	21,857
Youngstown City Ministries	22,190	22,190
Assembly Assistance	1,000	1,000
Synod Assembly Carryover	4,000	4,000
Severance Fund	-	71,367
Bishop Transition Fund	-	3,000
Campus Ministries	9,986	2,486
New Bishop's Vision	27,994	-
Total Unrestricted - Council Designated	411,122	380,231
Total Unrestricted Net Assets	1,644,898	1,611,725

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

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

	January 31, 2016	January 31, 2015
Temporarily Restricted		
Elderly Persons' Assistance Fund	73,883	78,624
Disabled Children's Fund	66,698	72,876
Wellness Grant	25,454	11,817
Resource Center - Acquisition Fund	490	869
Mideast Task Force Program	7,278	7,278
Partnership, People & Project Fund	2,474	2,932
First, Fairport Harbor, Endowment	93,567	98,544
Richland - Ashland Conference Seminarians	2,000	2,000
Eastern Conference Seminarians	33	33
Gratzer Ecumenism Endowment	13,214	14,472
Small Town and Rural	1,679	1,679
Book of Faith	1,223	1,250
CW Conference	263	613
TEEM Grants	813	813
CRTeam	14,197	13,039
CRTeam Assistance Fund	14,673	14,673
Area Ministry Task Force	1,938	1,343
Campaign Fund	6,872	6,872
Mission Initiative Fund	119,416	116,955
Total temporarily restricted net assets	446,165	446,682
Total net assets	2,091,063	2,058,407
	$ 2,166,372	$ 2,240,874

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

Northeastern Ohio Synod of the
Evangelical Lutheran Church in America
Statements of Activities

	For the year ended January 31, 2016			
	Unrestricted			
	General	Council Designated	Temporarily Restricted	Total 2016
SUPPORT AND REVENUE				
Unrestricted congregational benevolence	$ 1,430,626	$ -	$ -	$ 1,430,626
Investment return	1,142	18,095	10,422	29,659
Bequests/Special gifts	137	-	-	137
Outreach grant income	12,793	-	-	12,793
Miscellaneous income	21,163	-	-	21,163
Income and contributions	-	15,738	41,529	57,267
TOTAL SUPPORT AND REVENUE	1,465,861	33,833	51,951	1,551,645
NET ASSETS RELEASED FROM COUNCIL DESIGNATION OR RESTRICTION	31,084	(3,082)	(28,002)	-
	1,496,945	30,751	23,949	1,551,645
EXPENSES				
ELCA Churchwide mission support	715,313	-	-	715,313
Benevolence	112,065	-	-	112,065
Programs & Committees	58,209	-	-	58,209
Administrative expenses	525,365	-	-	525,365
Council designated and restricted fund expenditures	38,643	-	-	38,643
TOTAL EXPENSES	1,449,595	-	-	1,449,595
Transfers of net assets	(44,123)	44,123	-	-
CHANGE IN NET ASSETS BEFORE UNREALIZED LOSS ON INVESTMENTS	3,227	74,874	23,949	102,050
Unrealized loss on investments	(945)	(43,983)	(24,466)	(69,394)
CHANGE IN NET ASSETS	$ 2,282	$ 30,891	$ (517)	$ 32,656

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

Northeastern Ohio Synod of the
Evangelical Lutheran Church in America
Statement of Activities

	For the year ended January 31, 2015			
	Unrestricted			
	General	Council Designated	Temporarily Restricted	Total 2015
SUPPORT AND REVENUE				
Unrestricted congregational benevolence	$ 1,489,014	$ -	$ -	$ 1,489,014
Investment return	1,822	22,103	9,768	33,693
Bequests/Special gifts	110	-	-	110
Outreach grant income	15,000	-	-	15,000
Miscellaneous income	11,634	-	-	11,634
Income and contributions	-	16,245	153,930	170,175
TOTAL SUPPORT AND REVENUE	1,517,580	38,348	163,698	1,719,626
NET ASSETS RELEASED FROM COUNCIL DESIGNATION OR RESTRICTION	110,482	(39,393)	(71,089)	-
	1,628,062	(1,045)	92,609	1,719,626
EXPENSES				
ELCA Church wide mission support	729,617	-	-	729,617
Benevolence	128,199	-	-	128,199
Programs & Committees	15,592	-	-	15,592
Administrative expenses	632,855	-	-	632,855
Council designated and restricted fund expenditures	137,381	-	-	137,381
TOTAL EXPENSES	1,643,644	-	-	1,643,644
Transfers of net assets	(13,141)	13,141	-	-
CHANGE IN NET ASSETS BEFORE UNREALIZED GAIN ON INVESTMENTS	(28,723)	12,096	92,609	75,982
Unrealized gain on investments	227	22,929	12,601	35,757
CHANGE IN NET ASSETS	$ (28,496)	$ 35,025	$ 105,210	$ 111,739

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

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

	Unrestricted General		Unrestricted Council Designated		Temporarily Restricted		
	General	Unrealized Gain (Loss) on Investments	Council Designated	Unrealized Gain (Loss) on Investments	Restricted Net Assets	Unrealized Gain (Loss) on Investments	Total Net Assets
Balance at February 1, 2014	$ 1,275,986	$ (15,996)	$ 263,939	$ 81,267	$ 388,486	$ (47,014)	$ 1,946,668
Change in net assets	(28,723)	227	12,096	22,929	92,609	12,601	111,739
Balance at January 31, 2015	1,247,263	(15,769)	276,035	104,196	481,095	(34,413)	2,058,407
Change in net assets	3,227	(945)	74,874	(43,983)	23,949	(24,466)	32,656
Balance at January 31, 2016	$ 1,250,490	$ (16,714)	$ 350,909	$ 60,213	$ 505,044	$ (58,879)	$ 2,091,063

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

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

	Years Ended January 31,	
	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$ 32,656	$ 111,739
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	26,051	27,000
Unrealized gain (loss) on investments	69,394	(35,757)
Realized loss on sale of investments	1,439	-
Loss on fixed asset disposal	5,092	132
Changes in operating assets and liabilities:		
Advances	-	153
Prepaid expenses	299	1,188
Deposits	416	
Accounts payable and accrued expenses	12,540	2,630
Funds held for others	(119,698)	121,491
Net cash provided by operating activities	28,189	228,576
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	(134,926)	(10,046)
Proceeds from sales of investments	107,128	-
Purchases of fixed assets	(3,099)	(624)
Net cash used in investing activities	(30,897)	(10,670)

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

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

	Years Ended January 31,	
	2016	2015
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(2,708)	217,906
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	516,950	299,044
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 514,242	$ 516,950

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Organization Activity - The Synod is a regional religious organization located in Northeast Ohio which receives contributions from 173 congregations and other sources. Some of the funds received are forwarded to the Evangelical Lutheran Church in America (ELCA). The remaining funds not forwarded to the ELCA are used to support synodical ministries.

Tax Status – The Synod is exempt from income taxes under applicable provisions of Section 501(c)(3) of the Internal Revenue Code.

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

Financial Statement Presentation - The financial statements are presented in accordance with the Standards of Accounting and Financial Reporting for Certain Nonprofit Organizations issued by the American Institute of Certified Public Accountants. All accounting is on the accrual basis except benevolence contributions which are recognized when received because their receipt is on a voluntary basis. The Synod has adopted the Statement of Financial Accounting Standard for Financial Statements of Not-for-Profit Organizations. Under this standard, the organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Descriptions are as follows:

> ***Unrestricted Net Assets*** – Unrestricted net assets include general operating assets and net assets designated by Synod Council for a specific use.
>
> ***Temporarily Restricted Net Assets*** – Temporarily restricted net assets include those which the donor has designated for a specific purpose or time period. These restrictions will lapse once the purpose or time constraint has been met. Temporarily restricted support for which restrictions are satisfied within the same fiscal year in which the support is received is accounted for as unrestricted support in the statements of activities.
>
> ***Permanently Restricted Net Assets*** - Permanently restricted net assets represent amounts received for which the principal must be preserved, and only the income is available for use as directed by the Synod Council. At this time, the Synod has no permanently restricted net assets.

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

Cash Flows Statement - Deposits in commercial checking accounts and amounts invested in short-term commercial paper having maturities of three months or less are deemed to be cash equivalents. The carrying amount of cash equivalents (cost) approximates the fair value of such assets.

No cash was paid for taxes on unrelated business income in 2016 and 2015.

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

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

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

Office and computer equipment	3 - 10 years
Furniture and Fixtures	3 - 10 years
Building and Land acquisitions	39 years

Revenue Recognition – The Synod's revenues consist of contributions by Synod congregations and grant income. Revenues are recognized when earned.

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

In May 2014, the FASB issued an amendment to the accounting guidance for revenue recognition. The guidance is effective prospectively for private companies for fiscal years beginning after December 15, 2018 (the Company's fiscal year ended January 31, 2020). Management is evaluating the impact of the adoption of this guidance on the Company's financial statements.

Reclassifications - Certain reclassifications have been made to the prior years' financial statements to conform to the current year presentation. These reclassifications had no effect on previously reported activities or net assets.

Subsequent events - The Synod has evaluated subsequent events through March 14, 2016, the date that the Organization's annual financial statements were issued.

B. CONCENTRATIONS OF CREDIT RISK

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

C. FUNDS HELD FOR OTHERS

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

D. ELCA CHURCHWIDE PARTICIPATION

Participation of the Synod in ministry through the ELCA was calculated at 50.00% and 49.00% of the net unrestricted benevolence contributions received for the periods ended January 31, 2016 and 2015, respectively.

E. PENSION AND BENEFIT PLANS

All eligible employees of the Synod are covered by various defined contribution pension and other benefit plans administered by the ELCA. The Synod's expense for these plans was approximately $107,900 and $122,100 during the years ended January 31, 2016 and 2015, respectively.

F. INVESTMENT FUND

A substantial portion of the Government Agencies' and Corporations' abilities to honor their contracts or maintain their market value is dependent upon the government securities and corporate stock and bond markets and their broker's ability to manage the portfolio. Investments consisted of the following assets measured at fair value on a recurring basis, as determined by PNC Bank, at January 31, 2016 and 2015:

	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Fair Value
January 31, 2016				
U.S. Government Obligations	$ 107,079	$ 53,582	$ -	$ 160,661
Corporate Bonds	233,103	-	323	232,780
Fixed Maturities	340,182	53,582	323	393,441
Equity Mutual Funds	187,854	45,585	-	233,439
Certificate of Deposit	50,000	-	-	50,000
	$ 578,036	$ 99,167	$ 323	$ 676,880

	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Fair Value
January 31, 2015				
U.S. Government Obligations	$ 90,073	$ 64,783	$ -	$ 154,856
Corporate Bonds	234,671	8,787	-	243,458
Fixed Maturities	324,744	73,570	-	398,314
Equity Mutual Funds	187,758	69,256	-	257,014
Certificate of Deposit	50,000	-	-	50,000
	$ 562,502	$ 142,826	$ -	$ 705,328

This investment group contains marketable securities that consist primarily of fixed and equity securities.

Investments consisted of the following assets measured at fair value on a recurring basis, by the Endowment Fund of the ELCA, at January 31, 2016 and 2015:

January 31, 2016	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Fair Value
Mutual Funds	$ 339,914	$ -	$ (75,726)	$ 264,188

January 31, 2015	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Fair Value
Mutual Funds	$ 329,089	$ -	$ (50,314)	$ 278,775

This investment group contains marketable securities that consist of mutual funds. The severity of the impairment and the duration of the impairment correlate with the large downturn in the market after they were purchased. The amounts of the unrealized losses have increased in the last year and based on the Synod's ability and intent to hold these investments for a reasonable period of time sufficient for a forecasted recovery of fair value, the Synod does not consider the investments to be other-than-temporarily impaired at January 31, 2016 and 2015.

The following is a summary of investment income and its classification in the Statement of Activities for the years ended January 31, 2016 and 2015:

	January 31, 2016			
	Unrestricted General	Unrestricted Council Designated	Temporarily Restricted	Total
Dividends and interest	$ 1,142	$ 24,668	$ 10,422	$ 36,232
Net realized gains on investments	-	(1,439)	-	(1,439)
Investment advisory and safekeeping fees	-	(5,134)	-	(5,134)
	$ 1,142	$ 18,095	$ 10,422	$ 29,659

	January 31, 2015			
	Unrestricted General	Unrestricted Council Designated	Temporarily Restricted	Total
Dividends and interest	$ 1,832	$ 27,146	$ 9,768	$ 38,746
Net realized gains on investments	-	-	-	-
Investment advisory and safekeeping fees	(10)	(5,043)	-	(5,053)
	$ 1,822	$ 22,103	$ 9,768	$ 33,693

Allocation of investment return between Unrestricted General and Unrestricted Council - Designated is determined by Synod Council policy.

G. FAIR VALUE MEASUREMENTS

FASB Codification for Fair Value Measurements and Disclosures establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under this standard are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Bonds and Government securities: Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds: Valued at the net asset value ("NAV") of shares held at year end.

Certificates of deposit – Valued at stated aggregate fair value, which is determined based on the closing price reported on the active market on which the individual security is traded the last business day of the year.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Company's assets at fair value as of January 31, 2016 and 2015.

	January 31, 2016	Quoted Market Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
U.S. Government Obligations	$ 160,661	$ 160,661	$ -	$ -
Corporate bonds	233,439	233,439	-	-
Fixed Maturities	394,100	394,100	-	-
Equity Mutual Funds	496,968	496,968	-	-
Certificate of Deposit	50,000	-	50,000	-
	$ 941,068	$ 891,068	$ 50,000	$ -

	January 31, 2015	Quoted Market Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
U.S. Government Obligations	$ 154,856	$ 154,856	$ -	$ -
Corporate bonds	243,458	243,458	-	-
Fixed Maturities	398,314	398,314	-	-
Equity Mutual Funds	535,789	535,789	-	-
Certificate of Deposit	50,000	-	50,000	-
	$ 984,103	$ 934,103	$ 50,000	$ -

H. PROPERTY AND EQUIPMENT

Property and equipment, at cost, was comprised of the following at:

	January 31, 2016	January 31, 2015
Land - administration facility	$ 80,800	$ 80,800
Land - adjacent property	49,370	49,370
Administration facility	859,228	859,228
Administration facility improvements	40,758	40,758
Equipment and furniture	31,735	52,635
	1,061,891	1,082,791
Less accumulated depreciation	(357,491)	(350,347)
	$ 704,400	$ 732,444

Depreciation expense was $26,051 and $27,000 in 2016 and 2015, respectively.

I. DONATED SERVICES

The Synod receives donated services from a variety of unpaid volunteers. No amounts have been recognized in the accompanying statements of activities because the criterion for recognition of such volunteer effort under the standard for *Accounting for Contributions Received and Contributions Made* has not been satisfied.

SUPPLEMENTARY INFORMATION

Northeastern Ohio Synod of the
Evangelical Lutheran Church in America
Schedule of Changes in Unrestricted - Council Designated and Temporarily Restricted Net Assets
For the year ended January 31, 2016

	Balance February 1, 2015	Additions	Deductions	Balance January 31, 2016
UNRESTRICTED COUNCIL				
DESIGNATED NET ASSETS:				
Capital Assets	$ 32,756	$ 2,975	$ -	$ 35,731
Bishop's Discretionary Fund	8,828	1,879	475	10,232
Staff Education	2,657	3,500	3,454	2,703
PNC Investment	210,090	71,367	25,887	255,570
New Mission Starts	21,857	19,859	-	41,716
Youngstown City Ministries	22,190	-	-	22,190
Assembly Assistance	1,000	-	-	1,000
Synod Assembly Carryover	4,000	-	-	4,000
Severance Fund	71,367	-	71,367	-
Bishop Transition Fund	3,000	-	3,000	-
Campus Ministries	2,486	7,500	-	9,986
New Bishop's Vision	-	27,994	-	27,994
	380,231	135,074	104,183	411,122
TEMPORARILY RESTRICTED				
NET ASSETS:				
Elderly Persons' Assistance Fund	78,624	-	4,741	73,883
Disabled Children's Fund	72,876	-	6,178	66,698
Wellness Grant	11,817	13,967	330	25,454
Resource Center Acquisitions	869	115	494	490
Mideast Task Force Program	7,278	-	-	7,278
Partnership, People & Projects Fund	2,932	-	458	2,474
First, Fairport Harbor, Endowment	98,544	-	4,977	93,567
Richland - Ashland Conference Seminarians	2,000	-	-	2,000
Eastern Conference Seminarians	33	-	-	33
Gratzer Ecumenism Endowment	14,472	-	1,258	13,214
Small Town and Rural	1,679	-	-	1,679
Book of Faith	1,250	-	27	1,223
CW Conference	613	-	350	263
TEEM Grants	813	-	-	813
CRTeam	13,039	4,739	3,581	14,197
CRTeam Assistance Fund	14,673	-	-	14,673
Area Ministries Task Force	1,343	701	106	1,938
First Call Theological Education	-	1,245	1,245	-
Campaign Fund	6,872	-	-	6,872
Mission Initiative Fund	116,955	20,761	18,300	119,416
	446,682	41,528	42,045	446,165
Total Changes in Unrestricted Council-Designated and Temporarily Restricted Net Assets	$ 826,913	$ 176,602	$ 146,228	$ 857,287

See accountant's report.

Northeastern Ohio Synod of the
Evangelical Lutheran Church in America
Schedules of Unrestricted Expenses

	Years Ended January 31, 2016	2015
MISSION SUPPORT & BENEVOLENCE:		
Churchwide:		
ELCA	$ 715,313	$ 729,617
Total Churchwide mission support	715,313	729,617
Regional ELCA Ministry Support:		
Trinity Seminary	21,625	21,625
Campus Ministries	10,000	5,000
Lutheran Outdoor Ministries of OH	47,500	47,500
Colleges and Universities	1,275	1,275
Regional Office Operation	14,184	14,910
Total Regional ELCA Ministry Support	94,584	90,310
Less net assets designated by Synod Council	(7,500)	-
Total Regional ELCA Ministry Support	87,084	90,310
Ecumenical Support:		
Ohio Council of Churches	750	750
Total Ecumenical Support	750	750
Social Ministry Organizations:		
Social Ministry Organizations	12,750	12,750
Total Social Ministry Organizations	12,750	12,750
Support of Students:		
Undergraduate Scholarship - Minorities	400	400
Financial Aid to Seminarians	8,000	8,250
Inclusive Ministry Scholarships	400	400
Total Support of Students	8,800	9,050
Support of Cong. Mission:		
Grants to Congregations	-	5,000
African Descent Outreach	1,506	8,339
New Mission Starts	5,000	5,000
Summer Outreach Programs	-	1,000
Outreach Program	175	-
Lutheran Youth Organization	1,000	1,000
Total Support of Cong. Mission	7,681	20,339
Less net assets designated by Synod Council	(5,000)	(5,000)
Total Support of Cong. Mission	2,681	15,339
TOTAL BENEVOLENCE	112,065	128,199
TOTAL MISSION SUPPORT & BENEVOLENCE	$ 827,378	$ 857,816

See accountant's report.

Northeastern Ohio Synod of the
Evangelical Lutheran Church in America
Schedules of Unrestricted Expenses

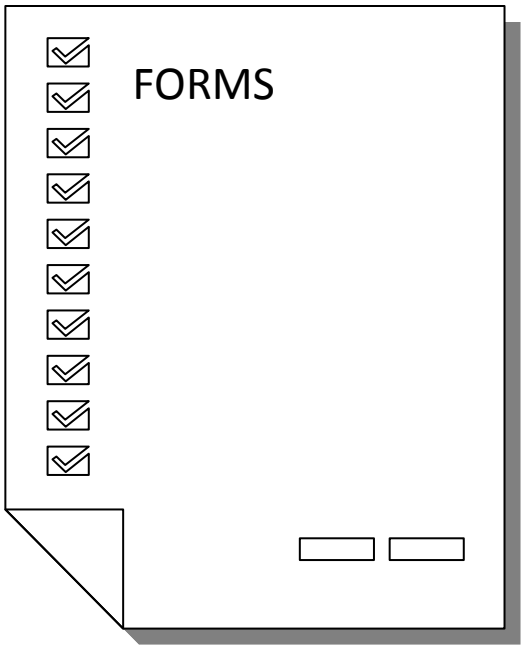
	Years Ended January 31, 2016	2015
PROGRAMS & COMMITTEES:		
Support Through Programs:		
Congregational Life Program	15,445	295
Global Mission Program	-	234
Communications Program	65	274
Resource Center	2,260	2,649
Stew. And Support Program	50	-
Total Support Through Programs	17,820	3,452
Leadership Support & Care:		
Candidacy Program	21,210	5,659
Care of Rostered Persons	2,054	20
Bishop's Discretionary Fund	1,000	1,000
	24,264	6,679
Less net assets designated by Synod Council	(1,000)	(1,000)
Total Leadership Support and Care	23,264	5,679
Committee Expenses:		
Candidacy	2,436	3,345
Synod Council	1,453	1,435
Total Committee Expenses	3,889	4,780
Synod Liturgies and Programs:		
Special Liturgies and Programs	1,230	1,681
Total Synod Liturgies and Programs	1,230	1,681
New Bishop's Vision	40,000	-
Less net assets designated by Synod Council	(27,994)	-
Total New Bishops Vision	12,006	-
TOTAL PROGRAMS & COMMITTEES	$ 58,209	$ 15,592

See accountant's report.

Northeastern Ohio Synod of the
Evangelical Lutheran Church in America
Schedules of Unrestricted Expenses

	Years Ended January 31,	
	2016	2015
ADMINISTRATIVE EXPENSES:		
Synod Office Building Expenses	$ 25,387	$ 25,897
Synod Office Operation	25,960	22,054
Depreciation expense - office building	23,076	23,076
Depreciation expense - furniture and equipment	2,798	3,616
Loss on fixed asset disposal	5,092	132
Contracted expenses	41,485	35,641
Synod Staff	405,067	525,164
	528,865	635,580
Less net assets designated by Synod council	(3,500)	(2,725)
TOTAL ADMINISTRATIVE EXPENSES	$ 525,365	$ 632,855

Section 3
Forms



This page intentionally left blank.

FOR VOTING MEMBERS ONLY

NORTHEASTERN OHIO SYNOD ASSEMBLY
May 13 – 14, 2016

BUDGET CHANGE REQUEST

To be filled out **by 11 a.m. Friday, May 15**, and returned to the Finance and Budget Development Committee at the assembly office (behind the registration table).

We recommend to the synod assembly that the_____

section of the budget be increased by $_____.

We make this recommendation for the following reasons:

We recommend to the synod assembly that the_____

section of the budget be reduced by $_____. **Reduction must equal proposed increase.**

We make this recommendation for the following reasons:

Request submitted by: (name of voting member or committee)

_____

This page intentionally left blank.

FOR VOTING MEMBER USE ONLY

NORTHEASTERN OHIO SYNOD ASSEMBLY
May 13 – 14, 2015

RECORD OF MOTION

Consecutive Number _____ Date _____

In reference to_____

I move that

Motion carried Motion made by _____

☐Yes ☐ No Motion seconded by _____

To facilitate the work of the secretary and for the sake of accuracy, voting members are asked to write out carefully each motion and to pass the same immediately to the secretary.

FOR VOTING MEMBER USE ONLY

NORTHEASTERN OHIO SYNOD ASSEMBLY
May 13 – 14, 2016

RECORD OF MOTION

Consecutive Number _____ Date _____

In reference to _____

I move that

Motion carried Motion made by _____

☐ Yes ☐ No Motion seconded by _____

To facilitate the work of the secretary and for the sake of accuracy, voting members are asked to write out carefully each motion and to pass the same immediately to the secretary.

This page intentionally left blank.

FOR VOTING MEMBER USE ONLY

NORTHEASTERN OHIO SYNOD ASSEMBLY
May 13 – 14, 2016

RECORD OF NOMINATION

I wish to nominate _____

for the office / position of _____

This nominee has consented to serve if elected.

INFORMATION ON NOMINEE

Name _____

Congregation _____ City _____

Conference _____

Lay Clergy Male Female

Age: Youth 14-17 Young Adult 18-29 30-39 40-49 50-59 60+

Person of Color? _____ Primary language other than English? _____

Nomination made by _____

This information form **for nominations from the assembly floor** must be submitted to the assembly office behind the registration tables by 9:00 a.m., Friday, May 15.

This page intentionally left blank.

NORTHEASTERN OHIO SYNOD ASSEMBLY
May 13 - 14, 2016

RESOLUTION FORM

See **Proposed Rules of Procedures Section IV**

YOUR RESOLUTION:

Whereas...

Whereas……

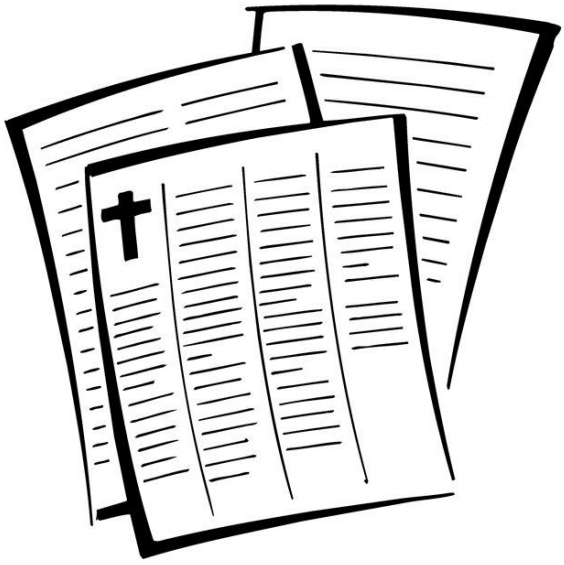
Therefore, be it resolved…..

Resolved…

Name_____

Congregation_____ City_____

This page intentionally left blank.

Section 4
Reports

Posted at www.neos-elca.org/Synod_Assembly.htm
(Pre-Assembly Materials)