Pre-Assembly Information Packet

Synod Assembly
June 14-15, 2019

John S. Knight Center | 77 East Mill Street | Akron

GLOBAL GLOCAL LOCAL

Northeastern Ohio Synod

Lutheran Youth Organization Summer Gathering

ELCA

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Instructions to Attendees

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

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

3) If you have **medical** dietary needs please contact Ronald Dorsey at the J. S. Knight Center at 330-374-8900 or email to rdorsey@visitakron-summit.org by June 1 and mention that you will be attending the Northeastern Ohio Synod Assembly.

3) DOORS ***DO NOT OPEN*** BEFORE 7:30 A.M.

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

Lay Female
2017 Synod Assembly Registration Card
(Please review and sign.)

Your Name
Congregation Name, City

Youth -
First Language Not English -
LGBTQ -
Young Adult -
Person of Color -

Signature

5) Registration cards will be pre-printed and ***distributed at the registration table***.

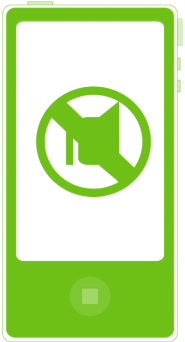
Please proof and sign your registration card.

See Example:

6) **Registration closes** for credential reports and reopens after voting. Please reference the proposed agenda for times.

7) Bring Friday's ***parking ticket*** to the registration area for validation. Saturday's parking is free.

8) ***Wireless internet*** is available.



PLEASE SILENCE YOUR CELL PHONE

8) Assembly Office and Emergency number (330) 422-3922

Section 1
General Assembly Information

DIRECTIONS

John S. Knight Center

Summit County Travel Advisories: Visit http://www.dot.state.oh.us/districts/D04/newsreleases/Pages/SummitCountyAdvisories.aspx for updated information on road closures, construction advisories, and detours.

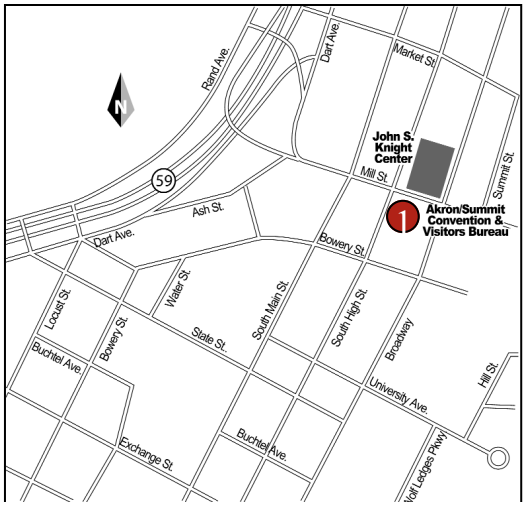
FROM TURNPIKE VIA RT. 8
I-80 East to Exit 180 (Rt. 8 South) / Follow Rt. 8 South to Perkins St. Exit / Right on Perkins St. to High St. / Left on High St. / Stay on High St. (one-way street going South) / Knight Center is located on the left at the corner of High & Mill Sts.

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 Ys, 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.

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 and decks on weekdays after 6:00 p.m. and all day on weekends.



SECURITY PROCEDURES

John S. Knight Center

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

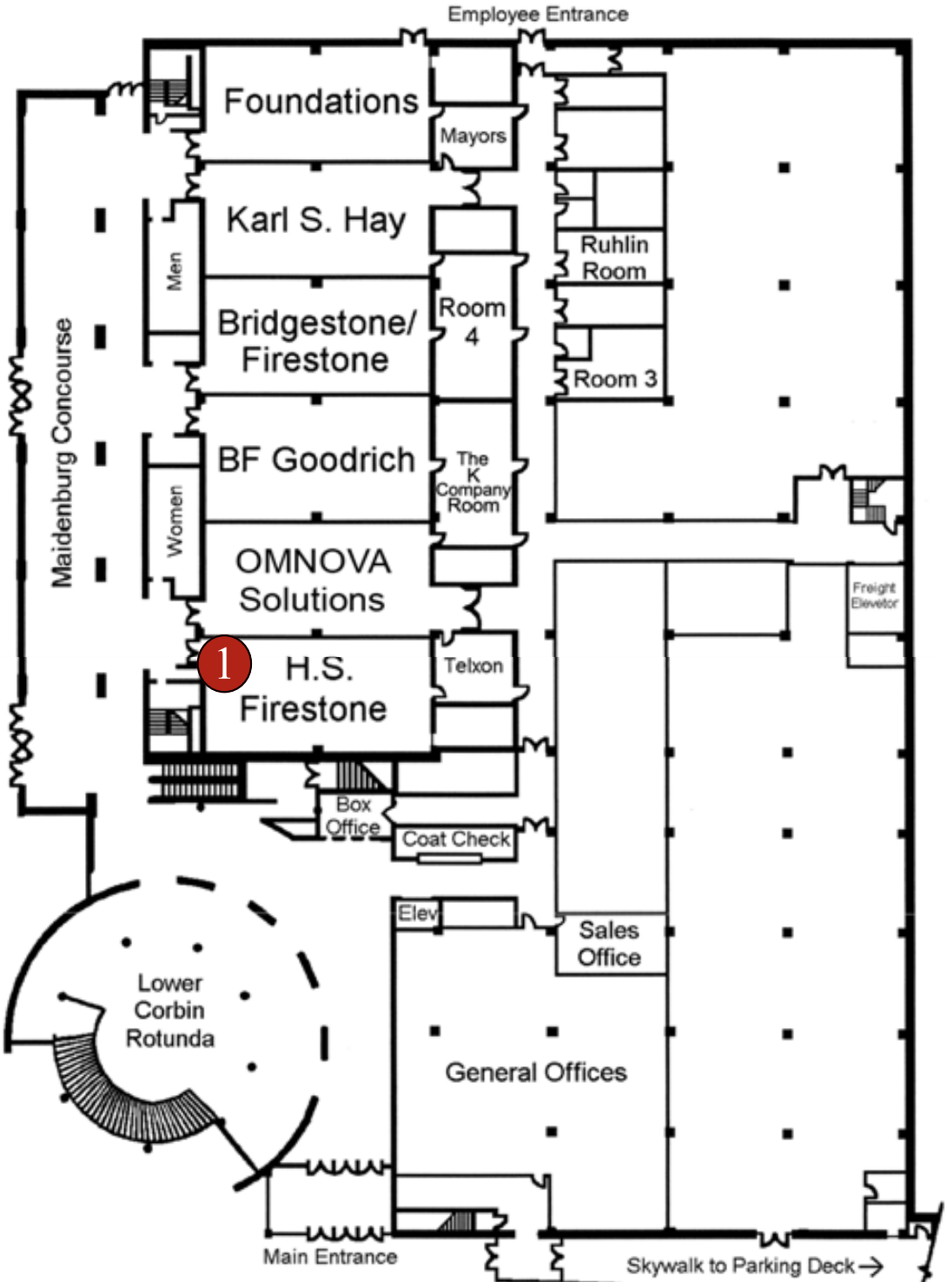
- There will be an increased security presence both inside and outside the facility.
- Unless otherwise authorized by law, pursuant to the Ohio Revised Code, no person shall knowingly possess, have under the person's control, convey or attempt to convey a deadly weapon or dangerous ordnance onto these 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.

FLOOR PLANS - LEVEL 1

John S. Knight Center

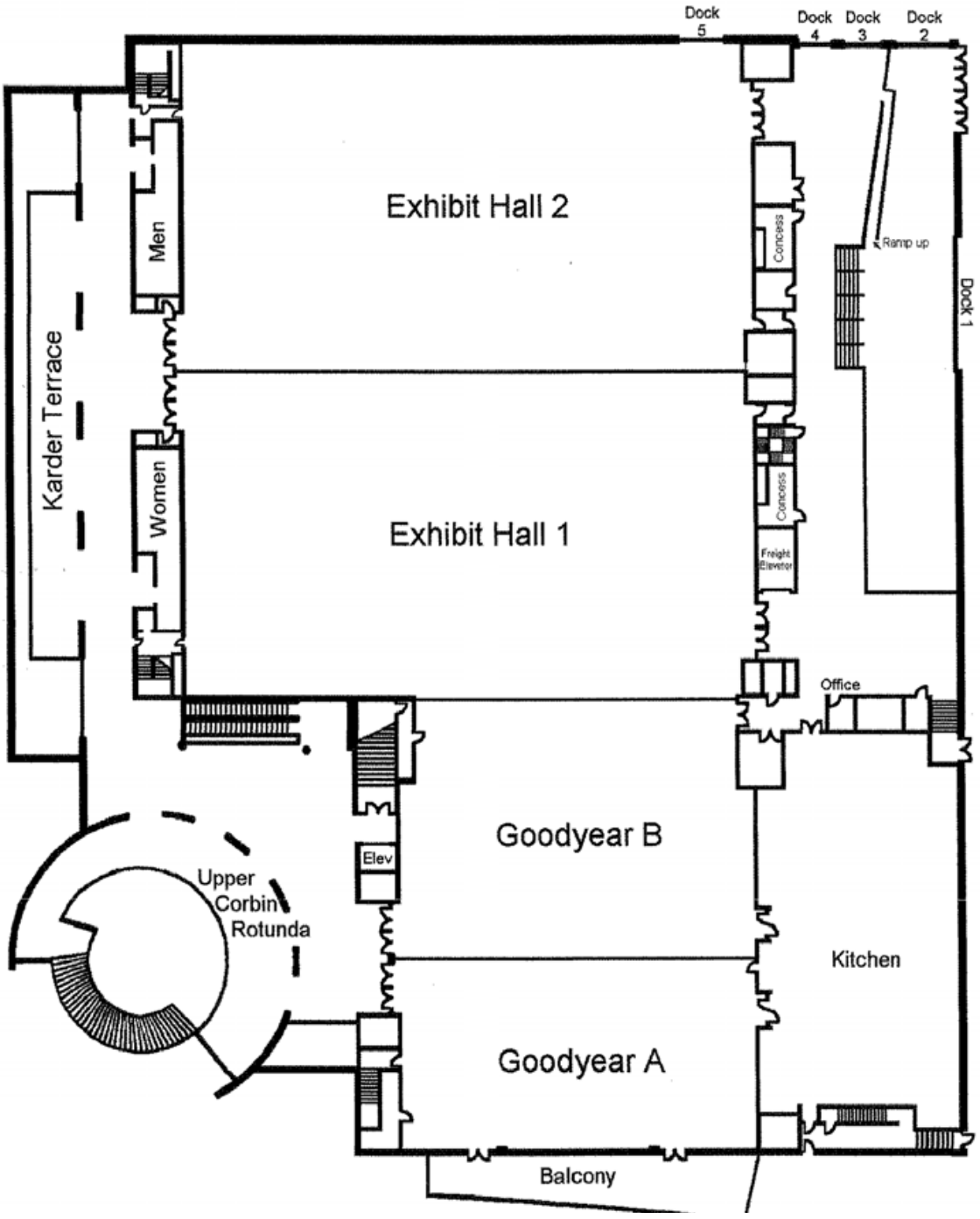
Orientation *(for 1st time voting members)* ..... H.S. Firestone ❶
Workshops .....H.S. Firestone, OMNOVA Solutions, BF Goodrich, and Goodyear A&B (Level 2),



FLOOR PLANS - LEVEL 2

John S. Knight Center

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



MENU

Friday, June 14

Continental Breakfast (7:40 a.m.)

Assorted Pastries, Bagels, and Muffins (Gluten-Free Pastry Option available)
Vanilla Yogurt and Fresh Berry Parfaits
Juices, Coffees, and Teas

Lunch (12:30 p.m.)

Knight Club Wheatberry Sandwich

Roasted Turkey, Black Forest Ham, Spinach, Tomato, White Cheddar, and Fried Prosciutto with Creamy Mustard Sauce on Wheatberry Bread

Chicken Cobb Salad Wrap

Roasted Chicken, Mesclun Greens, Asiago Cheese, Tomato, and Hardwood Bacon with Avocado Aioli in a Flour Tortilla

Strawberry Chicken Salad

Grilled Chicken Breast with Strawberries, Feta Cheese, and Toasted Almonds with Balsamic Vinaigrette and Artisan Roll

Vegetarian Wrap

Grilled Eggplant, Yellow Squash, Zucchini, Asparagus, and Roasted Tomato with Olive Oil Drizzle in a Whole Wheat Wrap

Sides & Beverages

Kettle Style Potato Chips, Fresh Baked Cookies, Bottled Soft Drinks, Bottled Water, Coffees, and Teas

Saturday, June 15

Continental Breakfast (7:40 a.m.)

Assorted Pastries, Bagels, and Muffins (Gluten-Free Pastry Option available)
Vanilla Yogurt and Fresh Berry Parfaits
Juices, Coffees, and Teas

If you have **medical** dietary needs please contact Ronald Dorsey at the J. S. Knight Center at 330-374-8900 or email to rdorsey@visitakron-summit.org by June 1 and mention that you will be attending the Northeastern Ohio Synod Assembly.

WORKSHOPS

Workshops, Service Projects, and Fellowship Locations* and Times

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

Friday, June 14- Session I - 10:00 a.m.

Cross-Generational Engagement (Glocal)
Goodyear A & B, level 2

I'd Love to Tell the Story… But (The Rev. Julianne Smith, DEM)
H. S. Firestone, level 1

Talking about Faith and Science in Congregations (The. Rev. George Murphy)
OMNOVA Solutions, level 1

Lutheran Immigration and Refugee Service (Sue Ellen Spotts)
BF Goodrich, level 1

Saturday, June 15 - 9:05 a.m.

Intergenerational Service Projects - Goodyear A & B (main assembly hall)

Youth Q&A: LYO Board and LYO Summer Lock-In Participants

Service Project: Fear to Freedom bags for Cleveland Clinic Akron General Hospital

Service Project: Diaper Packets for Haven of Rest / Holy Trinity, Akron

OR

Fellowship Time - Exhibit Hall 1 (display hall)

Free time to socialize for attendees NOT participating in the service projects.

Saturday, June 15 - Session II - 10:55 a.m.

A Language that Speaks Volumes (Glocal)
Goodyear A & B, level 2

Greening Congregational Life (Alycia Ashburn & Marilyn Matevia)
H. S. Firestone, level 1

Advocacy (The Rev. Amy Reumann, director Advocacy Ministries, ELCA)
OMNOVA Solutions, level 1

The Opioid Epidemic (The Rev. Ralph Edwards)
BF Goodrich, level 1

LANGUAGE FOR INTRODUCING MOTIONS

For clarity and consistency, voting members should use the standard language of parliamentary procedure when introducing motions on the floor of the assembly. The chart below offers standard phrases used when introducing motions for various purposes.

If you wish to . . .	*You say. . .*
Close the meeting	I move to adjourn.
Take a break	I move to recess for [*specify time duration*] OR until [*time certain*].
Register a complaint	I rise to a question of privilege.
Require the assembly to return to its agenda	I call for the orders of the day.
Lay a matter aside temporarily	I move to lay the question on the table.
Close debate	I move the previous question.
Limit or extend debate	I move that debate be limited to. . .
Postpone to a certain time	I move to postpone the motion to [*time certain*].
Refer the motion to a committee	I move to refer the motion to [*committee name*].
Modify wording of the motion	I move to amend the motion by . . .
Kill the main motion	I move that the motion be postponed indefinitely.
Bring business before the assembly	I move that . . . OR I move to . . .

If you wish to . . .	*You say. . .*
Enforce the rules	Point of order.
Submit a matter to the assembly after a ruling from the chair	I appeal the decision of the chair.
Suspend the rules	I move to suspend the rules.
Avoid a main motion altogether	I object to the consideration of . . .
Divide a motion	I move to divide the question.
Demand a rising vote	I move for a rising vote.
Ask a parliamentary law question	Parliamentary inquiry.
Request for information	Point of information.
Take a matter from the table	I move to take from the table . . .
Reconsider a motion	I move to reconsider . . .
Cancel a previous action	I move to rescind . . .

NOTES FOR CHARTS ON FOLLOWING PAGES:

* = Exceptions exist
\+ = Only an affirmative vote can be reconsidered
\- = Only a negative vote can be reconsidered
M = Majority

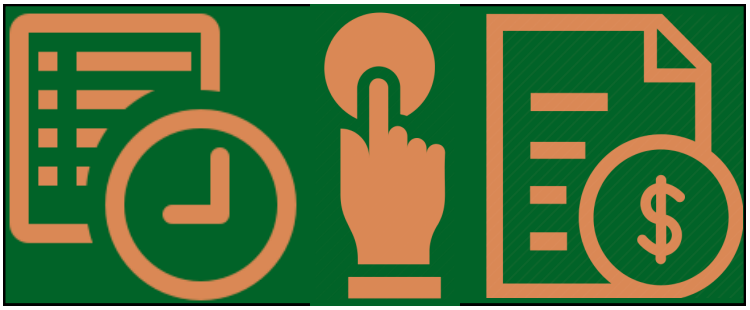
Chart of Ranking Motions

Name of Motion in Order of Rank	Section	Interrupt?	Second?	Debatable?	Amendable?	Vote	Reconsider?
Privileged							
Fix the time to which to adjourn	22	NO	YES	NO*	YES	M	YES
Adjourn	21	NO	YES	NO*	NO*	M	NO
Take a recess	20	NO	YES	NO	YES	M	NO
Raise a question of privilege	19	YES	NO	NO	NO	CHAIR*	NO
Call for the orders of the day	18	YES	NO	NO	NO	NO*	NO
Subsidiary							
Lay on the table	17	NO	YES	NO	NO	M	YES(-)
Previous question	16	NO	YES	NO	NO*	2/3	YES*
Limit or extend limits of debate	15	NO	YES	NO	YES	2/3	YES
Postpone to a certain time	14	NO	YES	YES	YES	M*	YES
Commit or refer	13	NO	YES	YES	YES	M	YES*
Amend	12	NO	YES	YES*	YES*(x1)	M	YES
Postpone indefinitely	11	NO	YES	YES	NO	M	YES(+)
Main motion							
Main motion	10	NO	YES	YES	YES	M	YES

Chart of Nonranking Motions

Name of Motion	Section	Interrupt?	Second?	Debatable?	Amendable?	Vote	Reconsider?
Incidental							
Appeal	24	YES	YES	YES	NO	M	YES
Consider by paragraph/seriatim	28	NO	YES	NO	YES	M	NO
Division of the Assembly	29	YES	NO	NO	NO	DEMAND	NO
Division of a question	27	NO	YES	NO	YES	M	NO
Nominations and polls (reopen)	31	NO	YES	NO	YES	M	YES (-)
Nominations and polls (close)	31	NO	YES	NO	YES	2/3	NO
Objection to consideration of a question	26	YES	NO	NO	NO	2/3	YES (-)
Parliamentary inquiry	33	YES	NO	NO	NO	NO-CHAIR	NO
Point of information	33	YES	NO	NO	NO	NO-CHAIR	NO
Point of order	10	YES	NO	NO*	NO	NO-CHAIR	NO
Ratify/confirm	10	NO	YES	YES	YES	M	YES
Requests to withdraw a motion, read a paper, etc.	33	YES	NO*	NO	NO	M*	YES*
Suspend the rules	25	NO	YES	NO	NO	2/3*	NO
Voting	30	NO	YES	NO*	YES	M*	YES
Bring Back Motions							
Discharge a committee	36	NO	YES	YES	YES	2/3*	YES(-)
Reconsider	37	YES*	YES	YES	NO	M	NO
Rescind or amend something previously adopted	35	NO	YES	YES	YES	2/3*	YES(-)
Take from the table	34	NO	YES	NO	NO	M	NO

Section 2
Business Items



RULES OF PROCEDURE

2019 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 12:00 p.m., Friday, June 14, 2019. 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 March 31, 2019 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 3:00 p.m., Friday, June 14, 2019 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.

PROPOSED AGENDA

Northeastern Ohio Synod Assembly
June 14 & 15, 2019

Who is my neighbor?

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

Friday, June 14

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	**Morning Prayer**	Goodyear A & B
9:00 am	Opening of Synod Assembly & Call to Order	*Bishop Abraham Allende*
	Welcome by Planning Committee	*Jane Koch, Assembly Planning*
	Announcement of Excused	*David Lenz, Secretary*
	* * * 9:15 AM **REGISTRATION CLOSES** * * *	
9:15 am	Electronic Voting Explanation and Review	
	Report of Credentials Committee	*Credentials Committee Chair*
	Adoption of Rules of Procedure	
	Adoption of Agenda	
9:35 am	Synod Council Report	*Bryan Penvose, Vice President*
	* * * 9:35 AM **REGISTRATION REOPENS** * * *	
9:50 am	Break	
10:00 am	**Workshop Session I**	
10:45 am	Break	
11:00 am	**Eucharist Service**	
12:30 pm	Lunch	Exhibit Hall I
	* * * 1:25 PM **REGISTRATION CLOSES** * * *	
1:30 pm	Report of Credentials Committee	*Credentials Committee Chair*
	Nominations	*Nominations Committee Chair*
1:45 pm	Elections Committee Report	*Elections Committee Chair*
	First Ballot	
	Report of Elections Committee (1st Ballot Results)	
2:00 pm	Elections Committee Report	*Elections Committee Chair*
	Second Ballot	
	Report of Elections Committee (2nd Ballot Results)	
	Third Ballot (if needed)	
	Report of Elections Committee (3rd Ballot Results if needed)	
	* * * 2:15 PM **REGISTRATION REOPENS** * * *	
2:15 pm	Plenary Session 1	*Glocal*

PROPOSED AGENDA

3:00 pm	Bishop's Report	*Bishop Allende*
3:30 pm	Ecumenical Greetings	
4:15 pm	ELCA Report	*The Rev. Amy Reumann, Director, Advocacy Ministries*
4:45 pm	Mission Interpreters	
5:00 pm	Young Adults in Global Mission (YAGM)	Jacob Sprang
5:15 pm	2019 Churchwide Assembly Information	
5:30 pm	**Evening Prayer**	
6:00 PM	Dismiss Assembly for the Day	
	Reception	Firestone

Saturday, June 15

7:40 am	Continental Breakfast	Exhibit Hall I
	Displays	Exhibit Hall I
8:15 am	**Morning Prayer**	
8:35 pm	Assembly Reconvenes	Goodyear A & B
	Announcements	*Jane Koch, APC*
8:40 am	By-law Amendments	
	Adoption of Compensation Guidelines	*Ministry Committee*
	Report of Reference and Counsel	*Reference & Counsel Chair*
	Report of Minutes Committee	*Minutes Committee Chair*
9:05 am	**Intergenerational Service Project / Youth Q&A**	Goodyear A & B
	Social Time	Exhibit Hall I
9:50 am	Break	
10:00 am	Plenary Session 2	*Glocal*
10:45 am	Break	
10:55 am	**Workshop Session II**	
11:40 am	Break	
11:50 am	Treasurer's Report	*John Sleasman, Treasurer*
	Report of the Audit Committee	*Audit Committee*
	Presentation of Budget	*Finance and Budget Committee*
	Adoption of Budget	
12:00 pm	Recognition of Significant Anniversaries	*Bishop Allende*
12:05 pm	NEOS LYO Greetings	*LYO Board Member*
12:15 pm	**Closing Eucharist** (Installation of Newly Elected)	
1:30 pm	Adjournment	

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. Person(s) are elected by the whole synod, to serve the entire synod. Use of "conference designation" is only to maintain balance on synod council and committees.

SYNOD COUNCIL

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

Vote for one - **Akron-Wooster** - **Lay** - three year term

Josephine Wright

My main interest in the church is outreach, diversity, and campus ministry.

Synod Service

Current: Synod Council; and Synod Council Executive Committee

Congregational Service

Current: Lay reader

Previous: Church Council

Additional Information

Demographics: Female 70+ Person of Color

Congregations: Zion, Wooster Occupation: College Professor

Vote for one - **Canton-Massillon** - **Clergy** - three year term

The Rev. Mark Kreemer

My main interest in the church is to help the church (in all its expressions) reach out with the love of Christ through Word, Service and the Sacraments.

Synod Service

Previous: Synod Assembly Steering Committee / Worship Committee Chair (Central States Synod); Mission Interpreter and Synod Stewardship Team (Central States Synod); and Center for Evangelical Mission (Metro New York Synod)

Community Service

Previous: Islip Terrance Fire Department Chaplain; Babylon Chorale; and Clergy for Choice (Wichita, KS)

Additional Information

Demographics: Male 50+

Congregations: St Paul's, Massillon Occupation: Clergy

Vote for one - **Cleveland West** - **Lay** - three year term

Matthew Beery

My main interest in the church is to see us help as many people see God's grace and share His love, no matter where they are in their journey.

Synod Service

Previous: Bishop Election committee 2013 and 2014

Congregational Service

Previous: Vision Board (church council) Secretary-at-Large, VP, and President; and Pastor Call Committee

Community Service

Current: Nordonia H.S. Intern Advisor; Nordonia Youth Soccer Coach; and Nordonia Mulch Madness volunteer

Additional Information

Demographics: Male 40+

Congregations: Christ the Redeemer, Brecksville Occupation: H.S. English Teacher

Paula Brinkmann

My main interest in the church is worship and service experiences that communicate the message of the Gospel.

Congregational Service

Current: Eucharistic minister

Previous: Congregational Vice President; and parochial school board President

Community Service

Current: IHM School grandparents club Secretary; Bible Study Fellowship-Cleveland Womens-small group leader; and sewing and charitable quilting group leader

Additional Information

Demographics: Female 70+

Congregations: Messiah, Fairview Park Occupation: Retired Teacher

Steve Zinram

My main interest in the church is strengthening the impact message of the ELCA in our communities.

Synod Service

Previous: Endowment Committee (Northwest Penn)

Congregational Service

Current: Church Council 1st Vice President

Previous: Endowment Committee Chair, Prince of Peace, Westlake; and Church Council President, St. Paul's, Erie, PA

Community Service

Previous: Westlake H.S. Music Boosters; Millcreek Youth Athletic Association Board of Directors (Erie, PA); and Association of Fundraising Professionals

Additional Information

Demographics: Male 50+

Congregations: Prince of Peace, Westlake Occupation: Exec Director Case Alumni Foundation

Vote for one - **Cleveland West** - **Clergy** - three year term

The Rev. Daniel Skillman

My main interest in the church is encountering the divine through an embrace of the world.

Additional Information

Demographics: Male 40+

Congregations: St. Paul, Berea Occupation: Pastor

Vote for one - **Cleveland East** - **Lay** - One year term

Gale Adamek

My main interest in the church is that our church remains an active part of the community.

Congregational Service

Current: Worship Committee; and Assistant Treasurer

Previous: Church Council Member and President

Community Service

Current: Order of the Eastern Star

Previous: International Order of Rainbow for Girls; and Girl Scouts

Additional Information

Demographics: Female 60+

Congregations: Church of the Master, Bedford Occupation: Nurse

Vote for one - **Richland-Ashland** - **Clergy** - three year term

The Rev. Scott Henderson

My main interest in the church is helping the church proclaim the Gospel in the context of a rapidly changing culture.

Synod Service

Current: Richland-Ashland Conference Dean

Community Service

Current: Community Help Mission, Board of Directors

Previous: Brunswick Ministerial Association President; and Community Reentry-Lutheran Metropolitan Ministries Board of Directors

Additional Information

Demographics: Male 60+

Congregations: Zion, Loudonville Occupation: Pastor

Vote for one - **Eastern** - **Lay** - Two year term

Rita Benoit

Image Not Available

My main interest in the church is outreach.

Synod Service

Current: Assembly Voting Member

Congregational Service

Current: Church Council; Outreach Ministries (funerals, prayer shawl); and Lay Assistant Minister

Community Service

Current: WELCA; and Trumbull Area Lutheran Churches (TALC) volunteer

Additional Information

Demographics: Female 70+

Congregations: St. John, Champion Occupation: Retired Foreman

Vote for one - **At Large** - **Clergy** - three year term

The Rev. Robert Ferro, Jr.

My main interest in the church is to be a diverse community where God's people can grow in faith, hope, and love through worship, education, and service.

Synod Service

Previous: Synod Council

Community Service

Current: West Park Meals on Wheels, Board Member; Cleveland Lutheran H.S. Association, Delegate; and Adult Christian Education Foundation, Board Member and Treasurer

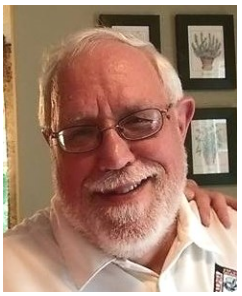
Additional Information

Demographics: Male 50+

Congregations: Bethany English, Cleveland Occupation: Pastor

Vote for one - **At Large** - **Lay** - three year term

Paul Gochnour



My main interest in the church is finding new ways to reach people who, for whatever reason, think the church is against them.

Synod Service

Current: Churchwide Assembly voting member; and Discipling and Evangelizing Team

Previous: Synod Assembly voting member

Congregational Service

Current: Congregational Council; and Worship Planning committee

Previous: Lay Assisting Minister

Community Service

Current: Geauga Mobile Food Pantry volunteer

Previous: After School Program volunteer; and Homeless Shelter volunteer

Additional Information

Demographics: Male 70+

Congregations: Celebration, Chardon Occupation: Retail Manager

Louise Krutsch

Image Not Available

My main interest in the church is worship and service.

Congregational Service

Current: Congregation Council, Vice President; Co-ordinate Home Bound Communion; and Altar Guild

Community Service

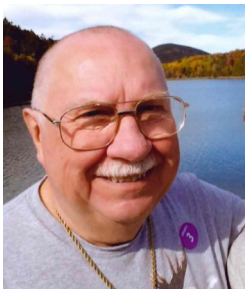
Current: monthly Free Community Breakfast server

Additional Information

Demographics: Female 70+

Congregations: St. Paul, Mansfield Occupation: Retired

Kenneth Reinoehl



My main interest in the church is teaching others how to be better disciples of Christ.

Synod Service

Current: Pulpit Supply; and NEOS Lutheran Men in Mission, Treasurer

Previous: Synod Council

Congregational Service

Current: Eucharistic Lay Minister

Previous: Church Council; and Treasurer

Community Service

Current: Board of Elections

Previous: Habitat as part of Thrivent Builds volunteer; and Football Hall of Fame Parade Marshall

Additional Information

Demographics: Male 70+

Congregations: Faith, Massillon Occupation: Retired

Stephanie Rueckert

Image Not Available

My main interest in the church is how we can bring more people in to hear God's word.

Congregational Service

Current: Lay Reader; and Communion Assistant

Previous: Church Council

Additional Information

Demographics: Female 30+

Congregations: St. Paul, Ontario Occupation: Church Custodian

Dale Veres

My main interest in the church is to cultivate a true effective collaboration across all of our Synod congregations, thereby better leveraging, harvesting, and mobilizing our collective strengths and capabilities so as to drive positive societal change.

Synod Service

Previous: Journey Forward Initiative; and Assembly, Workshop Presenter

Congregational Service

Current: Church Council Officer; Lector; and Usher

Community Service

Previous: Home Owners Association, Chairperson; and Professional Organization, Chairperson and Treasurer

Additional Information

Demographics: Male 60+

Congregations: St. John's, Highland Heights Occupation: Organizational Strategy Consultant

Vote for one - **Treasurer** - three year term

John Sleasman

My main interest in the church is Lutheran identity (especially among/within the ELCA), worship and music, and education.

Synod Service

Current: Synod Treasurer; Synod Assembly Parliamentarian; and Churchwide Parliamentarian

Congregational Service

Current: Congregation Treasurer

Previous: Congregation Council President; and Worship & Music, Chair

Community Service

Previous: School Business Practices Advisory committee; Tutoring; and Soccer Coach

Additional Information

Demographics: Male 70+

Congregations: Advent, Solon Occupation: Retired Engineer

CONSULTATION COMMITTEE

Meets as needed to hear disagreements of substantive issues as well as hear charges against a Minister of Word and Sacrament, Minister of Word and Service or congregation which could lead to discipline.

Vote for one - **Lay** - two year term

Marilyn Baker

My main interest in the church is with Christ's presence in our lives and we as a church move forward living deeper, richer, and greater lives of love and service being the Body of Christ in the world.

Synod Service

Previous: Synod Council; Congregational Resource Team (CRTeam); and Churchwide Assembly Voting Member

Congregational Service

Current: Worship & Music Committee; Choir; and Lay Ministry

Community Service

Current: Hospice of Northeastern Ohio; Therapy Dog Companion; and Spiritual Director

Additional Information

Demographics: Female 70+

Congregations: St. Paul, Bellville Occupation: VP Human Resources

Vote for one - **Clergy** - 6 year term

The Rev. Paul Jaster

My main interest in the church is crossing daily life with the Gospel.

Synod Service

Previous: Synod Council; Bishop's BR Committee; and Journey Forward

Congregational Service

Previous: Stephen Ministry; and Crossings Author

Community Service

Previous: Samaritan Counseling Center, Chair; Linden School, Chair; and Elyria Public School's Gifted & Talented Advisory Committee

Additional Information

Demographics: Male

Congregations: Redeemer, Elyria Occupation: Retired Clergy

Vote for one - **Lay** - 6 year term

Curtis Arrington

Image Not Available

My main interest in the church is governance and interpretation and application of constitution and bylaws.

Congregational Service

Previous: Church Council; Property Committee; and Lutheran Men in Mission

Additional Information

Demographics: Male 60+ Person of Color

Congregations: Advent, Cleveland Occupation: Attorney

Terry Ceplecci

Image Not Available

My main interest in the church is to serve in any capacity to help my church grow stronger and healthier.

Synod Service

Current: Assembly Voting Member

Previous: Assembly Voting Member

Congregational Service

Current: Finance Committee; and Endowment Fund, Chair

Previous: 150th Anniversary, Chair; and Church Council

Community Service

Current: Neighborhood Association, Administrator

Additional Information

Demographics: Male 60+

Congregations: St. Paul, Warren Occupation: Retired Operations Manager

WORKSHEET FOR NOMINATIONS

This sheet is **NOT** a ballot and cannot be used as such.
This is a work sheet to assist with voting.

SYNOD COUNCIL - Vote for one - **Akron-Wooster** - **Lay** - three year term

- ☐ Josephine Wright
- ☐ _____
- ☐ _____

SYNOD COUNCIL - Vote for one - **Canton Massillon** - **Clergy** - three year term

- ☐ The Rev. Mark Kreemer
- ☐ _____
- ☐ _____

SYNOD COUNCIL - Vote for one - **Cleveland West** - **Lay** - three year term

- ☐ Matthew Beery
- ☐ Paula Brinkmann
- ☐ Steve Zinram
- ☐ _____
- ☐ _____

SYNOD COUNCIL - Vote for one - **Cleveland West** - **Clergy** - three year term

- ☐ The Rev. Daniel Skillmann
- ☐ _____
- ☐ _____

This sheet is **NOT** a ballot and cannot be used as such.
This is a work sheet to assist with voting.

SYNOD COUNCIL - Vote for one - **Cleveland East** - **Lay** - one year term

- ☐ Gale Adamek
- ☐ _____
- ☐ _____

SYNOD COUNCIL - Vote for one - **Richland-Ashland** - **Clergy** - three year term

- ☐ The Rev. Scott Henderson
- ☐ _____
- ☐ _____

SYNOD COUNCIL - Vote for one - **Eastern** - **Lay** - two year term

- ☐ Rita Benoit
- ☐ _____
- ☐ _____

SYNOD COUNCIL - Vote for one - **At Large** - **Clergy** - three year term

- ☐ The Rev. Robert Ferro, Jr.
- ☐ _____
- ☐ _____

This sheet is **NOT** a ballot and cannot be used as such.
This is a work sheet to assist with voting.

SYNOD COUNCIL - Vote for one - **At Large** - **Lay** - three year term

- ☐ Paul Gochnour
- ☐ Louise Krutsch
- ☐ Kenneth Reinoehl
- ☐ Stephanie Rueckert
- ☐ Dale Veres
- ☐ _____
- ☐ _____

TREASURER - Vote for one - three year term

- ☐ John Sleasman
- ☐ _____
- ☐ _____

CONSULTATION COMMITTEE - Vote for one - **Lay** - two year term

- ☐ Marilyn Baker
- ☐ _____
- ☐ _____

CONSULTATION COMMITTEE - Vote for one - **clergy** - six year term

- ☐ The Rev. Paul Jaster
- ☐ _____
- ☐ _____

This sheet is **NOT** a ballot and cannot be used as such.
This is a work sheet to assist with voting.

CONSULTATION COMMITTEE - Vote for one - **lay** - six year term

- ☐ Curtis Arrington
- ☐ Terry Ceplecci
- ☐ _____
- ☐ _____

BY-LAW AMENDMENTS

NORTHEASTERN OHIO SYNOD
GOVERNING DOCUMENTS PROPOSALS FOR AMENDMENT
2019 ASSEMBLY

At the January 2019 meeting, the synod council voted to recommend that the 2019 synod assembly approve amendments to the synod bylaws regarding the bishop election process and the area ministry task force. Summaries of those changes follow, after which the full text of the exact changes is printed.

These amendments come to the floor of the assembly after action by, and with the recommendation of, the synod council. Under constitutional provision †S18.21, a two-third vote is required for adoption.

Bishop Election Process Explanation

These are bylaw changes that should be made in 2019 so that they take effect for the 2020 Bishop Election cycle.

As the selection of the conference deans is now made by the bishop, the conference deans should be removed from direct involvement in the election process. This will require a bylaw change to S9.04.01, providing that the conference meetings be led by the Bishop Election Committee members instead of the deans. There are also some other language details in the bylaw that should be re-worded to clarify the operating process and division of responsibilities.

At the last bishop election, a floor motion was adopted providing that a period for speeches be given prior to the fifth ballot. Consensus seems to be that this was a good practice. To provide for this on an ongoing basis, a new bylaw section, S9.04.01.h, is proposed for addition.

The Area Ministry Task Force (and Committee Reorganization)

The overall re-organization of committees and task forces by council is still in progress. However, the (non-functioning) Area Ministry Task Force is covered in S12.01.22 through S12.01.24. Since these bylaws involve the conference deans, in their former roles, and the Area Ministry Task Force was never fully operational, and is now effectively defunct, these bylaws should be eliminated, rather than continue to be ignored – this material is not descriptive of the current Bishop's Gathering.

Proposed Bylaw Amendment regarding Bishop Election Process

***Rationale**: Since other sections of the synod governing documents were modified in 2017 to provide that the conference deans would be appointed by the synod bishop, the provisions in S9.04.01.b for the bishop election process should be modified to remove the deans from that process to prevent any possible conflict of interest. This should be done in 2019 to become effective for the 2020 Bishop Election. Since one amendment to this bylaw is being proposed, it also seems appropriate to clarify some language in S9.04.01.b, including processes for providing notice of the meeting and return of the ballots to the Bishop Election Committee; and also to add a new S9.04.01.h, regularly providing for a speech opportunity by the two nominees, a provision which was adopted from the floor of the assembly in 2014.*

Proposed Amendment text, showing **additions** **and** ~~deletions~~. The full text of the current bylaw follows this markup section.

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

...

b. Preceding the election the ~~dean of~~ **member of the Bishop Election Committee from** each conference shall ~~convene~~ **chair** a meeting of the conference on a date determined by the bishop election committee. **The secretary of the synod shall give notice in writing of the time and place of the concurrent meetings at least 30 days in advance of the meetings.** 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 **in person by the chairing member** to the bishop election committee**, who shall jointly open the sealed envelopes.** ~~in care of the synod office by the dean of the respective conference bishop election committee member.~~ The ~~ballots shall be transmitted in person or sent by certified mail~~ **date of the conference meeting shall be chosen** so that the committee shall receive ~~them~~ **the ballots** no later than forty-five (45) days prior to the synod assembly.

...

h. Prior to the fifth ballot the two nominees shall be granted five minutes to address the Assembly.

Clean Text of the Markup Sections if amended:

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

...

b. Preceding the election the member of the Bishop Election Committee from each conference shall chair a meeting of the conference on a date determined by the bishop election committee. The secretary of the synod shall give notice in writing of the time and place of the concurrent meetings at least 30 days in advance of the meetings. 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 in person by the chairing member to the bishop election committee, who shall jointly open the sealed envelopes. The date of the conference meeting shall be chosen so that the committee shall receive the ballots no later than forty-five (45) days prior to the synod assembly.

...

h. Prior to the fifth ballot the two nominees shall be granted five minutes to address the Assembly.

Full Text of current Bylaw S9.04.01 for reference:

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.

Proposed Bylaw Amendment regarding the Area Ministry Task Force

***Rationale**: In the early years of the synod, responsibilities for the content of regular gatherings for area ministry meetings were split between the synod staff and conference assemblies (formally structured organizations which met in each conference on a regular basis). As time went by, those conference organizations no longer uniformly met, nor provided regular input into what eventually became the current Bishop's Gatherings. Bylaws S12.01.21 through S12.10.24 were added to the governing documents in 2006, intended to reflect a broad input into the content and logistics of the meetings. However, the structure was too complicated (a committee of 14 people, plus synod staff), and never reached full membership or effective logistical support. Since other methods have developed for this content, and the conference deans are now appointed by the bishop (thus effectively extended staff in this context), it seems appropriate to eliminate this non-functioning bylaw (including S12.01.24, which was never "automatically deleted" since the operative condition has never met).*

Proposed Amendment text, showing ~~deletions~~. If the amendment is adopted, these sections would be eliminated from the governing documents.

~~S12.01.21 The dean of each conference shall appoint one rostered minister and one unrostered lay person as representatives of the conference to the area ministry meeting task force for a two-year term, or for replacement of vacancies. No individual may serve on the area ministry meeting task force more than a total of five years of continuous service without a lapse of one year.~~

~~S12.01.22 The area ministry meeting task force shall be responsible for planning the content and logistics of two semi-annual area ministry meetings.~~

~~S12.01.23 Each area ministry meeting shall be presented in four locations throughout the synod, chosen to allow well-situated access to representatives from each of the conferences.~~

~~S12.01.24 At its first meeting after formation, the members of the area ministry meeting planning task force shall divide themselves into two classes of members, with one class serving a one-year term of initial service. Thereafter, all subsequent members shall serve a two-year term, this bylaw shall be void, and automatically deleted.~~

NORTHEASTERN OHIO SYNOD 2020 COMPENSATION GUIDELINES AND WORKSHEET MINISTER OF WORD AND SACRAMENT (PASTOR)

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 of word and sacrament make it more challenging to recruit able candidates for ordained ministry of word and sacrament, 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 2020 is $39,525. This represents a 2.8% living adjustment to the 2019 minimum base cash salary recommendation, which was in turn based on the 2019 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 2.8% 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, internet, 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 https://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 of an accountable reimbursement plan to reimburse the pastor for miles driven in service of the congregation is recommended. Such reimbursement must be based on documentation as required by the IRS, should be reimbursed at the maximum IRS Standard Mileage Rate for use of a personal car for business purposes 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; 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 none are deductible for federal, 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 pastors to complete 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 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 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 rostered 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 Pulpit Supply List is available and 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
MINISTER OF WORD AND SACRAMENT (PASTOR)

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.

NORTHEASTERN OHIO SYNOD 2020 COMPENSATION GUIDELINES AND WORKSHEET MINISTER OF WORD AND SERVICE (DEACON)

INTRODUCTION:

A Minister of Word and Service assumes many different responsibilities. Job descriptions vary and are developed by the congregation. We require specialized training for certification as a Minister of Word and Service (hereafter referred to as deacon). Compensation for a deacon should be comparable to professional positions of equal responsibility and training. Adequate compensation enables a deacon to fulfill responsibilities and obligations, encourages vocational satisfaction, and encourages a deacon's best efforts and gifts. Congregations and our synod have an obligation to review compensation plans annually. We also expect deacons to take initiatives in seeking an annual review of compensation.

Inadequate compensation may result in discouragement and dissatisfaction. This sometimes occurs as a deacon'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 the roster make it more challenging to recruit able candidates for deacon, and create a poor image of the church in the community.

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

Congregations should develop procedures to review their deacon'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 deacon 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 2020 is based on their level of education within the area of expertise as follows:

NO DEGREE	BACHELORS	MASTERS
$35,700	$41,350	$42,850

This represents a 2.8% increase to the 2019 minimum base cash salary recommendation, as the Social Security Administration has set the 2019 cost of living allowance at 2.8
%. It is recommended that $310 for each year of rostered service be added to this minimum base, or

2. A congregation with an experienced deacon 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

Tax treatment of consecrated Ministers of Word and Service differs from that of ordained Ministers of Word and Sacrament since deacons are not eligible for housing allowances that can be excluded from income taxes. This is reflected in the higher base guideline salaries for deacons compared to pastors with the same level of education.

III. BENEFITS

A. PENSION / HEALTH CARE

1. The congregation shall provide full pension, health, and death benefits for the deacon 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 deacons 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 deacon 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), INCLUDING MEDICARE

1. Normally a congregation will pay these taxes for deacons, as provided by Federal laws regulating the amount to be paid.

2. For deacons 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 deacon periodically check records to be certain accounts have been properly credited. A deacon may do this by obtaining Form SSA 7050 from the Social Security Administration office or online at www.ssa.gov. It is important that deacons 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 the deacon for miles driven in service of the congregation is recommended. Such reimbursement must be based on documentation as required by the IRS, should be reimbursed at the maximum IRS Standard Mileage Rate for use of a personal car for business purposes and is not taxable to the pastor; or

2. Provide the deacon 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 deacon's Form W-2; 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 deacon 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 deacons 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 none are deductible for federal, state, city or school district income tax.

C. COMPUTERS AND CELL PHONES

It is recommended that the congregation provide deacons 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 deacon's use is a business expense that is not taxable.

   b. A computer purchased by the deacon is NOT a deductible business expense, even when used for business purposes.

2. Cell Phone

   a. A cell phone provided to the deacon 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 deacon may be provided with a nontaxable cell phone reimbursement if council minutes state that the deacon 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 deacon, 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 deacon and congregation.

D. PATERNITY LEAVE / ADOPTIVE PARENTAL LEAVE

Paternity leave and adoptive parental leave may be negotiated between the deacon 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 deacons to complete a minimum of 50 contact hours annually in organized continuing education.

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

2. The scheduling of continuing education should be determined by the deacon in consultation with the council.

3. $1,000 is recommended; a minimum of $700 per year should be provided for this education.

4. A deacon 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 deacon 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 deacon's file.

G. WORK WEEK

Because of the nature of ministry, it is recognized that deacons 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 deacon's family, these should be considered separately.

COMPENSATION WORKSHEET
MINISTER OF WORD AND SERVICE (DEACON)

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 2020 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 Standard Mileage Rate for use of a personal car for business purposes.

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. _____
2. _____
3. _____

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

RESOLUTIONS / MEMORIALS

RESOLUTION ONE ON CORPORAL PUNISHMENT
(AND MEMORIAL TO THE 2019 ELCA CHURCHWIDE ASSEMBLY)

Submitted by Rev. Paul Bailie

WHEREAS, more than fifty years of research has repeatedly shown that hitting children as a means of discipline is ineffective and increases the risk a child will be aggressive, defiant, and have impaired relationships with their parents;

WHEREAS, corporal punishment increases the risk a child will develop mental health disorders and have cognitive challenges;

WHEREAS, corporal punishment is more likely to be used when a family is experiencing stressors or when a parent has depressive symptoms;

WHEREAS, corporal punishment is associated with changes in the anatomy of the brain including a loss of gray matter, white matter, and elevated levels of cortisol;

WHEREAS, more than fifty percent of substantiated physical abuse cases result from physical discipline;

WHEREAS, Christian teachings on Biblical passages pertaining to corporal punishment have contributed to the widespread hitting of children in the United States and around the world,

WHEREAS, a number of Christian leaders and publications have urged the Christian community to address the issue of corporal punishment in the light of scripture and the growing body of research documenting the harm of hitting children as a means of discipline;

WHEREAS, Jesus instructed Christians to welcome children as we would welcome God (Mt 9:36-37) and warned us not to harm children (Mt. 18:6-9; Luke 17:1-2; Mark 9:42);

THEREFORE, be it resolved:

1. The Northeastern Ohio Synod of the Evangelical Lutheran Church of America encourages its members to adopt discipline methods that do not include the corporal punishment of their children.

2. The Northeastern Ohio Synod of the ELCA encourages its congregations to offer opportunities for dialogue and education on effective discipline of children including Bible studies on the Christian obligation to discipline children in a manner that does not hurt them.

3. The Northeastern Ohio Synod memorializes the ELCA to develop and adopt a social statement on the corporal punishment of children.

37. Sources:

- Robert D. Sege, Benjamin S. Siegel, *Effective Discipline to Raise Children: Policy Statement of the American Academy of Pediatrics,* 142(6) PEDIATRICS (December 2018): http://pediatrics.aappublications.org/content/142/6/e20183112
- Elizabeth T. Gershoff and Andrew Grogran-Kaylor, "Spanking and Child Outcomes: Old Controversies and New Meta-Analysis," *Journal of Family Psychology* 30 (2016): 453-469.
- Adam J. Zolotov, et al, "Speak Softly—and Forget the Stick: Corporal Punishment and Child Physical Abuse," *American Journal of Preventative Medicine* 35 (2008): 364-365.
- John P. Hoffman, Christopher G. Ellison, and John P. Bartkowski, "Conservative Protestantism and Attitudes Toward Corporal Punishment," *Social Science Research* 63 (2017): 81-94.
- Victor I. Vieth, "Augustine, Luther and Solomon: Providing Pastoral Guidance to Parents on the Corporal Punishment of Children," 44:3 *Currents in Mission & Theology* (July 2017): 25-33.
- Editorial, "Thou Shalt Not Abuse: Reconsidering Spanking," *Christianity Today* (Jan. 2012).
- William J. Webb, *Corporal Punishment in the Bible: A Redemptive-Movement Hermeneutic for Troubling Texts* (Downers Grove, Ill: Inter Varsity 2011).

To be presented at the assembly by Reference and Counsel Committee.

Budget Considerations and Information

- The Finance Committee has attempted to present conservative financial scenarios to the assembly, based on current financial conditions and realistic estimates. Careful consideration should be taken to insure that projections beyond these numbers are attainable – while there is certainly room for improvement, no stable pattern of income has yet appeared.

- While the synod received slightly more than the Level 1 projected income in 2018-2019 (and therefore "made" budget), the Mission Support receipts in 2018-2019 were below those of 2017-2018. This suggests a weak income forecast going into 2019-2020. This situation will be monitored by the Finance Committee, Executive Committee, and Synod Council throughout the year, in case amendments/cutbacks become necessary if this weak forecast becomes reality.

- 2019 Statements of Intent received do not indicate any significant change from 2018 income levels, although there is little statistical confidence in using these statements for projection: relatively few congregations replied, and some congregations indicated "whatever members give" or even submitted blank forms.

- Since the 2019-2020 approved budget was based on continuing increases in income, Mission Support for 2019-2020 would need to increase about 4.7% from last year to meet budget. While this is not impossible, it will take strong, coordinated, continuous effort to attempt to meet this target.

- Because of this instability of income forecast, development of the 2020-2021 budget has become problematic. The budget presented to the assembly is based on a lowered estimate (a decrease from the current budgeted 2019-2020 level) in Mission Support for 2020-2021 in consideration of this income uncertainty.

INTERPRETIVE BUDGET
Northeastern Ohio Synod ELCA
2020-2021 Budget Proposal

	2018-2019			2019-2020	2020-2021
	ADOPTED LEVEL 1	ACTUAL	PERCENT OF BUDGET	ADOPTED	PROPOSED
TOTAL SYNODICAL INCOME	**$ 1,352,000**	**$ 1,355,199**	**100%**	**$ 1,417,000**	**$ 1,406,000**
TOTAL SYNODICAL EXPENSES	**$ 1,375,200**	**$ 1,362,501**	**99%**	**$ 1,436,400**	**$ 1,424,900**
43 Building Depreciation	23,100	23,076	100%	23,100	23,100
NET INCOME (EXPENSE) AFTER BUILDING DEPRECIATION AND UNBUDGETED ITEMS	**(46,300)**	**(30,378)**		**(42,500)**	**(42,000)**
INCOME					
1 Unrestricted Congregational Mission Support	1,332,000	1,334,786	100%	1,397,000	1,386,000
2 Outreach Grant Income	10,000	10,421	104%	10,000	10,000
3 Interest Income and Special Gifts	10,000	9,363	55%	10,000	10,000
4 Unrealized market increases					
5 Miscellaneous Income	-	629		-	-
TOTAL SYNODICAL INCOME	**$ 1,352,000**	**$ 1,355,199**	**100%**	**$ 1,417,000**	**$ 1,406,000**
EXPENSES					
CHURCHWIDE					
6 Evangelical Lutheran Church in America	666,000	667,393	100%	698,500	693,000
	50.00%	50.00%		50.00%	50.00%
Subtotal - Churchwide	**666,000**	**667,393**	**100%**	**698,500**	**693,000**
REGIONAL ELCA MINISTRY SUPPORT					
7 Trinity Seminary	15,000	15,000	100%	17,500	15,000
8 Campus Ministries	5,000	5,000	100%	7,500	5,000
9 Lutheran Outdoor Ministries of Ohio	47,500	47,500	100%	50,000	45,000
10 Lutheran Disaster Response	10,000	10,000	100%	10,000	10,000
11 Colleges and Universities (Wittenberg & Capital)	1,000	1,000	100%	1,500	1,500
12 Region 6 Archives	8,000	7,400	93%	8,000	8,000
Subtotal - Regional ELCA Ministry Support	**86,500**	**85,900**	**99%**	**94,500**	**84,500**
ECUMENICAL SUPPORT					
13 Ohio Council of Churches	750	750	100%	750	750
Subtotal - Ecumenical Support	**$ 750**	**$ 750**	**100%**	**$ 750**	**$ 750**
SOCIAL MINISTRY ORGANIZATION SUPPORT					
14 Social Ministry Organizations	8,000	8,000	100%	8,000	8,000
Subtotal - Social Ministry Organization Support	**$ 8,000**	**$ 8,000**	**100%**	**$ 8,000**	**$ 8,000**

	2018-2019			2019-2020	2020-2021
	ADOPTED LEVEL 1	ACTUAL	PERCENT OF BUDGET	ADOPTED	PROPOSED
SUPPORT OF STUDENTS					
15 Undergraduate Scholarships - Minorities	400	400	100%	500	500
16 Financial Aid to Seminarians	9,000	8,000	89%	9,000	8,000
17 Inclusive Ministry Scholarships (Trinity)	400	400	100%	500	500
Subtotal - Support of Students	$ 9,800	$ 8,800	90%	$ 10,000	$ 9,000
SUPPORT OF CONGREGATIONAL MISSION					
18 New Mission Starts	2,500	2,500	100%	2,500	-
19 Outreach Program	500	12	2%	500	-
20 Lutheran Youth Organization	2,000	2,000	100%	2,000	2,000
Subtotal - Support of Congregational Mission	$ 5,000	$ 4,512	90%	$ 5,000	$ 2,000
GRAND TOTAL WE GIVE TO OTHERS	$ 776,050	$ 775,355	100%	$ 816,750	$ 797,250
MISSION SUPPORT AND BENEVOLENCE	***56.4%***	***56.9%***		***56.9%***	***56.0%***
SUPPORTING CONGREGATIONAL MINISTRY THROUGH PROGRAMMING					
21 Communications Program	200	-	0%	200	200
22 Congregational Life Program	400	848	212%	400	400
23 Global Mission Program	250	-	0%	250	250
24 Multicultural Concerns Program	100	31	31%	100	100
25 Resource Center	3,000	2,730	91%	3,000	3,000
26 Stewardship and Support Program	300	300	100%	800	300
27 Conference Deans	8,400	8,400	100%	8,400	8,400
28 CRTeam Coordination	15,000	15,000	100%	15,000	15,000
Subtotal - Supporting Congregational Ministry Through Programming	$ 27,650	$ 27,309	99%	$ 28,150	$ 27,650
LEADERSHIP SUPPORT AND CARE					
29 Candidacy Program	6,000	4,610	77%	6,000	6,000
30 Candidacy Coordination	16,000	14,900	93%	16,000	16,000
31 Care of Rostered Persons	1,000	1,054	105%	2,000	2,000
32 Bishop's Discretionary Fund	1,000	1,000	100%	1,000	1,000
Subtotal - Leadership Support and Care	$ 24,000	$ 21,564	90%	$ 25,000	$ 25,000
COMMITTEE EXPENSES					
33 Candidacy	3,000	2,530	84%	3,000	3,000
34 Synod Council	3,000	2,128	71%	3,000	3,000

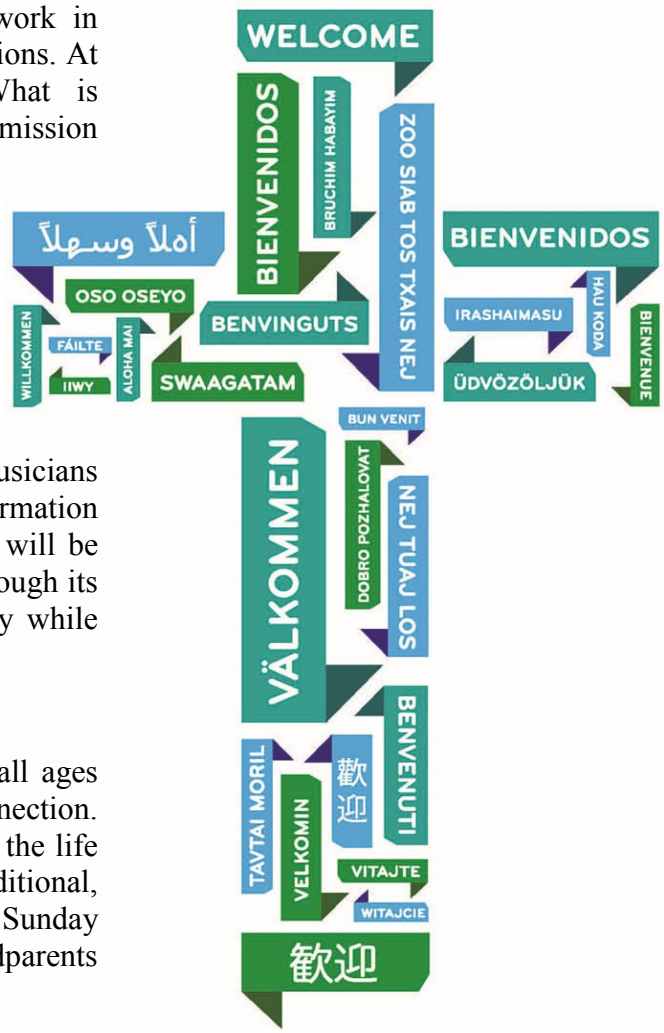
	2018-2019			2019-2020	2020-2021
	ADOPTED LEVEL 1	ACTUAL	PERCENT OF BUDGET	ADOPTED	PROPOSED
Subtotal - Committee Expenses	$ 6,000	$ 4,658	78%	$ 6,000	$ 6,000
SYNOD LITURGIES AND PROGRAMS					
35 Special Liturgies and Programs	4,500	4,230	94%	4,500	4,500
Subtotal - Synod Liturgies and Programs	$ 4,500	$ 4,230	94%	$ 4,500	$ 4,500
TOTAL SUPPORT OF CONGREGATIONS, LEADERSHIP, AND CANDIDATES THROUGH PROGRAMMING AND COMMITTEE WORK	$ 62,150	$ 57,761	93%	$ 63,650	$ 63,150
ADMINISTRATIVE EXPENSES					
36 Synod Office Building Expenses	23,000	24,389	106%	23,000	24,000
37 Facility Upkeep	4,000	4,000	100%	6,000	4,000
38 Synod Office Operation	28,000	29,235	104%	36,000	37,000
39 Contracted Expenses	45,000	39,594	88%	45,000	42,500
40 Depreciation (Furniture and Equipment)	1,000	1,319	132%	3,000	2,000
41 Staff Compensation and Payroll Taxes	271,000	272,412	100%	274,000	285,000
42 Staff Benefits and Expenses	165,000	158,436	96%	169,000	170,000
TOTAL ADMINISTRATIVE EXPENSES	$ 537,000	$ 529,385	99%	$ 556,000	$ 564,500
TOTAL SYNODICAL EXPENSES	$ 1,375,200	$ 1,362,501	99%	$ 1,436,400	$ 1,424,900
NET INCOME (EXPENSE) BEFORE BUILDING DEPRECIATION AND UNBUDGETED	(23,200)	(7,302)		(19,400)	(18,900)
43 Unbudgeted Expenses/(Income)					
43 Building Depreciation	23,100	23,076	100%	23,100	23,100
NET INCOME (EXPENSE) AFTER BUILDING DEPRECIATION AND UNBUDGETED ITEMS	(46,300)	(30,378)		(42,500)	(42,000)
44 Estimated Transfer (to)/from Budget Deficit Fund*	46,300	30,378		42,500	42,000
NET INCOME (EXPENSE) AFTER TRANSFER	-	-		-	-

*Budget Deficit Fund balance as of 1/31/18: $172,449

Section 3
Glocal

GLOCAL

ELCA Glocal Mission Gatherings equip us for God's work in global and local realities, as well as their "glocal" intersections. At these events, participants consider the questions "What is mission?" and "Who is the neighbor?" Come join us for mission conversations around the realities of this world God loves.



Plenary Sessions

Glocal will be hosting two 45-minute plenaries that are designed around our theme of "Who is my neighbor?" [Luke 10:25-37]

Worship & Music

Music and worship leadership is provided by the Glocal Musicians of the ELCA. The musicians are trained by the Mission Formation Team in ELCA Global Mission. These skilled musicians will be leading our worship services throughout the assembly. Through its intentional diversity the group embodies mutual solidarity while amplifying marginalized voices and stories.

Workshops

Cross-Generational Engagement: Empower youth and all ages within the congregation for a local and global connection. Discover ways to meaningfully weave all generations into the life of mission. This workshop offers approaches beyond traditional, age-segregated classroom settings, and is intended for Sunday school teachers, youth and children ministers, parents, godparents and all caring adults.

A Language that Speaks Volumes: Embrace and welcome all people through inclusive worship and music. Explore global and local context in our sacred speech and song. This workshop focuses on using creative liturgy and global music to communicate mission in the congregation. It is designed for pastors, musicians, and worship leaders.

To learn more about Glocal visit http://bit.ly/1lrQ8gs

Section 4
Reports

Additional reports my be found on the Synod Assembly app or NEOS website (http://neos-elca.org) under synod assembly.

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 June 8-9, 2018 synod assembly and the June 14-15, 2019 synod assembly, holding meetings on July 21, 2018 at Prince of Peace, Westlake; October 19-20, 2018 at Camp Mowana (an overnight retreat); January 19, 2019 at Christ, Massillon; and April 27, 2019 at St. Paul, Smithville.

In July the Synod Council started a push toward reforming the Synod's committee structure with a time and talents survey of Synod Council members designed to learn where the Council's passions lie and help them plug into the ministry of the Synod. This process was designed to prepare the Council for the October retreat where committees and ministries of the Synod would be a primary focus. The Synod Council also adopted revised policies and procedures for congregations to apply for use of the Synod's Disabled Children's Assistance Fund and the Elderly Person's Assistance Fund as a part of the Synod Council's ongoing work to encourage use of accumulated restricted funds to support ministry throughout our Synod.

In addition, in the July meeting, the Synod Council acted on a resolution from the 2018 Synod Assembly that was referred to the Synod Council by the Reference and Counsel Committee. The Council approved a resolution calling upon Congress, the President, the Attorney General, and the Department of Homeland Security to reverse the policy of separating children from their parents anywhere undocumented families are found; urging Bishop Allende to continue to make the Council's position known; calling on all aspects of our synod to support the work of Lutheran Immigration and Refugee Services and the ELCA's Accompanying Migrant Minors with Protection, Advocacy, Representation, and Opportunities (AMMPARO) program; and to assist our Synod's congregations, institutions, and ministries to engage in these expressions of advocacy appropriate to their local contexts.

The October retreat opened with Eucharist worship, as has been Bishop Allende's tradition for opening the first meeting of the new Council year, followed by dinner, orientation, and community building for Synod Council members. The main substance of the Synod Council meeting occurred on Saturday morning and early afternoon. It emphasized discerning a new vision for Synod committees and ministries, focused around questions of where God is calling Synod Council members to go individually and who is God calling us to be as a synod. We looked for where individuals' passions for ministry lie rather than defining a list of tasks to be completed. There was discussion as to whether standing committees can become too rigid a format for ministry and that an evolving set of networks emphasizing different aspects of ministry can be more flexible and responsive to the passions of the individuals involved and the needs of our ministry context. One idea explored by the Council was to orient ministries among the four areas of mission support identified in the finance and budget process, namely Broader Church, Congregational Relationships, Youth and Campus Ministry, and Leadership Development.

Several Council members stepped forward to start to work on various ministry tasks even while the discussion of a broader structure remains ongoing. The Rev. Tina Heise volunteered to work on

communications; The Rev. Angela Freeman-Riley, The Rev. Chelsea Spencer, and James Heaney on Synod Compensation Guidelines; The Rev. Karl Biermann, Sheryl Budd, and Erin O'Neill on Ministry and Lay Support; and Josephine Wright on Race, Ethnicity, and Cultural Diversity.

The January Synod Council meeting was cut somewhat short due to a major snowstorm scheduled to roll into Northeastern Ohio in the late morning of our meeting. Much of the discussion of the January meeting focused on financial matters with the introduction of Mike Davis of Advent, Solon, as the new chair of the Synod's Finance and Budget Committee. Mike reported on the Committee's continued efforts to provide oversight for the Synod office's financial practices and procedures, re-evaluate banking relationships, strengthen the audit committee, and develop a deeper bench of volunteers with financial skills appropriate to service on the Finance and Budget and Audit Committees. The Council also heard reports and engaged in discussion with The Rev. Julianne Smith, Director for Evangelical Mission, concerning the possibility of new mission starts in downtown Cleveland or neighborhoods on the near west side of Cleveland and with The Rev. Shelley Nelson-Bridger, Executive Director of United Protestant Campus Ministries, and newly appointed Synod Council member replacing The Rev. Mark Rollenhagen, on the status of campus ministry in Northeastern Ohio Synod.

In our January meeting we also mourned and honored the life of our fellow Synod Council member and sister in Christ, Thelma Williams, of Advent, Cleveland, who died on January 1, 2019.

The April Synod Council meeting focused on a discussion of how to continue to engage our synodical ministries and our congregations in deeper relationship with each other for common ministry both in terms of time and talent and financial resources. A review of the proposed budget for 2020-2021 showed that the Synod's reserve funds for short-term budget deficits have a limited life expectancy and that we need to improve on the revenue side in order to maintain giving to the Churchwide organization at 50% of Mission Support and maintain current levels for our local ministry partners. Small group discussions revealed a variety of strategies for improving communications and relationships among our congregations and our synod office to help all of our members view ministry as a common endeavor not just tied to our congregation's building.

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

We thank the members of the Synod Council for 2018-2019, who include

The Rev. Abraham Allende* – Bishop	The Rev. Darla Ann Kratzer – Canton Massillon
The Rev. Scott Bacon – At Large	David Lenz* - Secretary
The Rev. Paul Bailie – Eastern	Chuck Mosberger* – Cleveland West
The Rev. Laura Barbins* – Cleveland East	The Rev. Scott Nellis - Southern
Bobby Barnes – Cleveland East	The Rev. Shelley Nelson-Bridger – Cleve. West[1]
Lito Belardo – Canton Massillon	Erin O'Neill – Akron Wooster
Grace Braver - Youth	Bryan Penvose* – Vice President
Bernie Bresson (advisory) – LMM	Edward Rehfus, Jr. – Canton Massillon
Sheryl Budd – Richland Ashland	The Rev. Mark Rollenhagen – Cleveland West[1]
Kailyn Buyok – Young Adult	John Sleasman* - Treasurer
Helen Dupont – Cleveland West	The Rev. Chelsea Spencer - Eastern
Larry Fenton – Richland Ashland	The Rev. Blanche Tyree – Richland Ashland
The Rev. Angela Freeman-Riley – Cleve. West	Kate Venable – Eastern[2]
James Heaney – At large	Barbara White (advisory) – NEOSWO
The Rev. Kristina Heise – Akron Wooster	Thelma Williams – Cleveland East[3]
Kevin Kampfer - Southern	Josephine Wright* – Akron Wooster

* denotes member of Executive Committee

[1]The Rev. Mark Rollenhagen resigned his position on Synod Council effective as of the October Synod Council meeting upon taking a call to a different Synod. He was replaced by The Rev. Shelley Nelson-Bridger.

[2]Kate Venable resigned her position on Synod Council effective as of the October Synod Council meeting upon moving out of the Synod. Her term, due to expire in summer of 2019 remained unfilled.

[3]Thelma Williams died on January 1, 2019. Her position on Synod Council remained unfilled.

Full minutes of all council meetings are available upon request after approval, and brief write-ups of highlights of the Synod Council meetings are available in the Synod's weekly e-news. 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.

"You shall love the Lord your God with all your heart, and with all your soul, and with all your strength, and with all your mind; and your neighbor as yourself."

Luke 10:27

Welcome to the 2019 Northeastern Ohio Synod Assembly!

Since my first synod assembly as bishop in 2015, we have worked to make it an "event" instead of a "business session." Based on the evaluative comments we receive each year, I feel that, with each assembly, we're approaching our goal. The challenge intensifies to make every subsequent assembly the best ever! As we approach my fifth assembly, I think we may have come even closer to meeting that objective.

This year's theme is "Who is my neighbor?" It is taken from the Gospel according to Luke, where we find the parable of "The Good Samaritan," our focus scripture reading for the assembly.

The story is one which we've heard so often we think we know all there is to know about it. But as we approach this year's assembly, I would invite you to read Luke 10: 25-37 several times over the next several weeks and ponder the question, "Who is my neighbor?"

As you read, bear in mind that the meaning of Scripture is partially revealed to us through our own experiences. Those experiences shape how we perceive or are perceived by others. Therefore, the story is read differently, depending upon your age, your socioeconomic status, your sexual orientation, your color, your race or ethnicity. Many people of color, for example, are only too familiar with the many subtle (and not-so-subtle) ways that our society continues to regard them as outsiders or strangers.

We have experienced a disintegration of relationships the likes of which has not been witnessed in decades. The rash of violence that has erupted across our nation and our world, especially those attacks against houses of worship, has shaken the foundation of our humanity to its very core.

We are more suspicious and distrustful of each other. We neglect to consider whether there are groups of people whose values and abilities we fail to respect or even recognize. We are too quick to write off communities whom we feel have forfeited their dignity.

But this revelation is incomplete. To be satisfied with this level of understanding would be to reduce Scripture to our own purposes. As Lutheran Christians, many of our congregations are communities that have been formed and nurtured by a shared faith, shared ethnicity and experience, and shared traditions. Basically, there is nothing wrong with that. But God calls us to see beyond our walls, which have been carefully tended for decades, and recognize that we are all created and loved by God. Jesus is challenging us to expand our definition of neighbor.

At this year's assembly, we will be blessed by the presence of the ELCA Glocal Musicians, who will not only provide the music for our worship, but will also educate and guide us on the theme of our assembly, "Who is My Neighbor?"

Together we will consider the question as it relates to the realities of our world, our preconceived definitions of "neighbor," and our often unconscious characterizations of those living in the margins of our community.

+ + +

Building relationships remains the top priority of the ministry of this office.

The pastoral team continues our practice of weekly parish visitations in order to strengthen their sense of connectedness. We have become more intentional about reaching out to uninvolved congregations.

We work to develop stronger relationships among the congregations and their association, not only within our synod, but we seek to expand their involvement with the mission of the wider church.

Over the past year the emphasis has been on enhancing the vitality of our congregations. The Discipling and Evangelizing Table, the Stewardship Table, and Mission Interpreters, have organized programs and workshops to help equip congregations with practical skills for mission, and to develop the language which enables them to share the story of Jesus with others.

More and more congregations are finding it difficult to support a full-time pastor. With each year we explore strategies that will improve cooperation and collaboration among our congregations and encourage more sharing of ministries. We are inviting congregations to join us in exploring area-wide ministry strategies and we also seek to develop ecumenical partnerships in an effort to do ministry in new and different ways.

+ + +

As has been the pattern in our ever-changing office merry-go-round, we will have another transition on our team in the weeks to come. Pastor Laurie Miller will be stepping down as Coordinator for Candidacy and First Call Theological Education after many years of faithful service. She will be succeeded by Pastor Angel Jackson, who will step into the role on July 1.

The Coordinator is responsible for oversight and facilitation of the theological formation process for those wishing to become ordained ministers of Word and Sacrament, and Word and Service in the ELCA; as well as the continuing education of those rostered ministers currently in their first call. This is a part-time position, which enables Pastor Jackson to continue in her call at St. John, McZena. We thank the good people of St. John for their willingness to share their pastor's gifts with the wider church.

This work couldn't be accomplished without the valuable assistance of our synodical team members: Assistant to the Bishop, Pastor Karl Biermann; Director for Evangelical Mission, Pastor Julianne Smith; Synod Resource Specialist, Karen Kaufman; Administrative Assistant, Marilyn Matevia; Synod Administrator, Sony Richardson-Gilroy; and Auxiliary team members: Pastor Laurie Miller, Coordinator for Candidacy; Deacon Mary Ann Schwabe, Congregational Resource Team Coordinator; Mary Ann Sima, Lutheran Youth Organization (LYO) Liaision; and Synod Accountant, Joy Hacker.

I thank you for this privilege to serve as your bishop and the synod's pastor for the past five years. There will be an election next year, but my focus is on what I feel we have yet to do and to celebrate. The power of the cross and the life of the empty tomb of Christ continue to be our center and God's promise to us.

In Christ,

The Rev. Abraham D. Allende

Bishop

Spring 2019

"'For if you keep silence at such a time as this,
relief and deliverance will rise for the Jews
from another quarter, but you and your father's
family will perish. Who knows?
Perhaps you have come to royal dignity
for just such a time as this.'"
– Esther 4:14

Dear Friends in Christ,

For such a time. The world has changed and is changing. But what shapes us as Lutherans is being God's beloved people gathered around word and sacraments. In Christ through the Spirit, God has invited us into a deeply intimate and loving relationship with God and with each other for such a time as this.

This is our time to tell the story of the church we are becoming, a church confident about who we are in Christ and what God is calling us to do. As I have said previously, if God wills that there be a witness to the gospel through the Evangelical Lutheran Church in America (ELCA), no force on earth, not even our own, can stop it.

As we gather in synod assemblies, I invite you to pray for one another and listen for God's will. Your prayers and discernment will be crucial as the assembly season culminates at the 2019 ELCA Churchwide Assembly in Milwaukee, Aug. 5-10. As part of our legislative business, we will be receiving and considering proposals from your synod assemblies. I hope you will have time and space to talk together, pray together and listen together as you consider resolutions and memorials before you. We need time for discernment.

This church continues to engage in God's reconciling work through Christ in the world. At the churchwide organization, the ELCA Church Council is overseeing implementation of this church's strategic plan, Future Directions 2025 (ELCA.org/future). Through this initiative, we're cultivating new leaders and revitalizing congregations. Thank you for your faithful commitment.

Thank you also for your generosity to *Always Being Made New: The Campaign for the ELCA* (ELCA.org/campaign). Your continued support is an example of all the ways we are church, we are Lutheran, we are church together and we are church for the sake of the world.

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 for such a time.

With gratitude,

Elizabeth A. Eaton

The Rev. Elizabeth A. Eaton
Presiding Bishop

Primavera, 2019

"'Si ahora te quedas absolutamente callada,
de otra parte vendrán el alivio y la liberación
para los judíos, pero tú y la familia de tu padre
perecerán. ¡Quién sabe si no has llegado al
trono precisamente para un momento como este!'"
– Ester 4:14

Estimados amigos y amigas en Cristo,

Para un momento como este. El mundo ha cambiado y está cambiando. Sin embargo, lo que nos moldea como luteranos es ser el pueblo amado de Dios reunido en torno a la palabra y los sacramentos. En Cristo, por medio del Espíritu, Dios nos ha invitado a una relación profundamente íntima y amorosa con Dios y entre nosotros para un momento como este.

Este es nuestro momento de contar la historia de la iglesia en la que nos estamos convirtiendo, una iglesia confiada en quiénes somos en Cristo y en lo que Dios nos está llamando a hacer. Como he dicho previamente, si Dios quiere que haya un testimonio del evangelio por medio de la Iglesia Evangélica Luterana en América (ELCA), ninguna fuerza en la tierra, ni siquiera la nuestra, puede detenerlo.

Los invito a que durante el tiempo de reuniones en las asambleas de los sínodos oren unos por otros y presten oído a la voluntad de Dios. Sus oraciones y discernimiento serán cruciales durante la culminación de la temporada de asambleas en la Asamblea Nacional de la ELCA 2019 en Milwaukee, en agosto del 5 al 10. Como parte de nuestros negocios legislativos, estaremos recibiendo y considerando las propuestas de las asambleas de sus sínodos. Espero que tengan el tiempo y el lugar para conversar juntos, orar juntos y escuchar juntos, a fin de considerar las resoluciones y memoriales que tienen ante ustedes. Necesitamos tiempo para el discernimiento.

Esta iglesia continúa participando en la obra reconciliadora de Dios en el mundo por medio de Cristo. En la organización nacional, el Consejo Eclesial de la ELCA está supervisando la implementación del plan estratégico de esta iglesia, Futuras Direcciones 2025 (ELCA.org/future). A través de esta iniciativa, estamos cultivando nuevos líderes y revitalizando congregaciones. Gracias por su fiel compromiso.

Gracias por su generosidad hacia *Siempre siendo hechos nuevos: La campaña para la ELCA* (ELCA.org/campaign). Su apoyo continuo es un ejemplo de las formas en que somos iglesia, somos luteranos, juntos somos iglesia, y somos iglesia para el bienestar del mundo.

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, para un momento como este.

Con gratitud,

Elizabeth A. Eaton

Rvda. Elizabeth A. Eaton
Obispa Presidente

ANNIVERSARIES

2019 MINISTERS CELEBRATING ANNIVERSARIES

25th

The Rev. David Nevergall
The Rev. Denise Gundersen

40th

The Rev. Jami Hayes
The Rev. Jimmy Madsen
The Rev. Lynn Williamson
The Rev. Mark Brauer
The Rev. Michael Oakley
The Rev. Walter Jordan

50th

The Rev. Erwin Smuda
The Rev. Frederick Grosse
The Rev. George Keeler
The Rev. H. Dixon Slingerland
The Rev. James Lutz
The Rev. Joseph Allen, Jr.
The Rev. Victor Myers

Certificates for these anniversaries will be presented at an invitation-only dinner on Friday evening, June 14.

55th

The Rev. Robert Hanson
The Rev. Rodney Funk
The Rev. William Medford

65th

The Rev. James Metzger

2019 CONGREGATIONS CELEBRATING ANNIVERSARIES

175th

Trinity, Magnolia

125th

Messiah, Lyndhurst

50th

Redeemer, Elyria

Certificates for these anniversaries will be presented at an invitation-only dinner on Friday evening, June 14.

ROSTER REPORT

NORTHEASTERN OHIO SYNOD ROSTER REPORT
As of April 17, 2019

MINISTERS OF WORD AND SACRAMENT

CODE	SETTING	CALLING BODY	NUMBER
1.0	Congregational Ministry	Congregation	86
1.13	Associate/Assistant Pastor	Congregation	5
1.21	Multiple-Congregation Parish	Congregation	1
1.5	Interim Ministry	Synod Council	12
1.6	Pastor in a congregation under development	Synod Council	2
2.1	Bishop	Synod Assembly	1
2.2	Assistant to the Bishop	Synod Council	1
4.1	Presiding Bishop or Secretary	Churchwide Assembly	1
4.3	Staff of the Churchwide Organization	Church Council	2
5.1	Institution/Agency	Synod Council	7
5.5	Military Chaplain	Church Council	2
6.1	Campus Ministry Staff	Synod Council	1
9.1	Inter-Lutheran Ministry	Synod Council	1
10.1	ELCA Related Seminary	Church Council	1
10.4	Faculty of College Unrelated to ELCA	Synod Council	1
13.0	On Leave from Call		3
13.1	Continuing Disability		4
14.0	Retired		113

TOTAL	**244**

MINISTERS OF WORD AND SERVICE

CODE	SETTING	CALLING BODY	NUMBER
1.0	Congregational Ministry	Congregation	5
4.3	Churchwide Ministry	Church Council	1
10.6	Chaplain/Faculty of a School Unrelated to ELCA	Synod Council	1
13.0	On Leave from Call	Synod Council	2
14.0	Retired		10

TOTAL	**19**

ROSTER CHANGES

April 18, 2018 – April 17, 2019

*Designates Deacon

ORDAINED/COMMISSIONED

Thomas Kratzer	Wartburg Parish, Steeleville & Campbell Hill, IL	August 4, 2018
Lucas McSurley	Messiah, Akron	December 2, 2018

RECEIVED FROM OTHER SYNODS

Scott Anderson	Southern Ohio	August 1, 2018
Kathryn Kleinhans	Northeastern Iowa	February 12, 2019
Mark Kreemer	Metropolitan New York	December 2, 2018
Paul Moody	Southeastern Minnesota	August 12, 2018

TRANSFERRED TO OTHER SYNODS

Karen Biggerstaff	Florida-Bahamas	February 1, 2019
Sharon Brown	Grand Canyon Synod	October 1, 2018
Michael Conklin	North/West Lower Michigan	August 19, 2018
Richard Leseganich	Florida-Bahamas	July 18, 2018
Rebecca (Rossow) Mangelsdorf	Nebraska	September 14, 2018
Douglas Pretorius	Northwestern Ohio	September 9, 2018
Mark Rollenhagen	Metropolitan Chicago Synod	October 15, 2018
Robert White	Delaware-Maryland	June 19, 2018

RETIRED

Frederick Grimm	July 1, 2018
Denise Gundersen	January 1, 2019
Thomas Henderson	December 1, 2018
Priscilla Hinsch*	September 1, 2018
Richard Israel	October 1, 2018
Don King	August 1, 2018
Larry Klinker	March 1, 2019
Daniel Rossbach	July 1, 2018
Harold Werner	December 1, 2018
Timothy Zoruba	July 1, 2018

REMOVED/RESIGNED FROM ROSTER

Ernest Hoffman
Michael Koch

NECROLOGY REPORT

THE REV. BÉLA BERNHARDT | February 2, 1926 – May 3, 2018

The Rev. Béla Bernhardt was born February 2, 1926 in Budapest, Hungary. He attended the Royal Hungarian University of Economic Sciences in Sopron, Hungary, and Augustana Divinity School in Neuendettelsau, Germany. He graduated from Immanuel Lutheran Seminary, in Adelaide, Australia and was ordained January 2, 1955. Pastor Bernhardt served several English-German and English-Hungarian congregations in Australia. In Ohio, Pastor Bernhardt served Clay Memorial Lutheran Church in Mansfield, First/St. Mark Lutheran Church in Toledo, and St. Thomas Lutheran in Cleveland. In addition, he served as Visitation Pastor at Parma Lutheran Church in Parma, and was an Interim Pastor at Gloria Dei Lutheran Church in Cleveland. He died on May 3, 2018. Pastor Bernhardt also served as president of the German Lutheran Conference in North America, and was founder and president of the American Hungarian Conference. His funeral was held on May 18, at the West Side Hungarian Reformed Church, 15300 Puritas Ave., Cleveland, Ohio.

THE REV. CHARLES J. LUNDQUIST | November 6, 1928 – August 16, 2018

The Rev. Charles Lundquist was born November 6, 1928 in Williamsport, Pennsylvania. He received a Bachelor of Arts degree from Gettysburg College in 1950, a Master of Divinity from Augustana Seminary in 1954, and was ordained into the Swedish Evangelical Lutheran Augustana Synod of North America on June 20, 1954. Pastor Lundquist served Zion Lutheran Church in Oil City, Pennsylvania before accepting a call to Bethel Lutheran in Youngstown, Ohio, in November 1958. He served there until his retirement in 1992, after which he continued to serve area congregations as an interim pastor. During his years at Bethel, Pastor Lundquist also served on many ecumenical and community councils and boards, and hosted a local television religious talk show. In 1998, he received an honorary Doctor of Divinity from Wittenberg University. He died August 16, 2018. His funeral was held September 1, at Martin Luther Lutheran Church, Youngstown, Ohio.

THE REV. FRANK GROSS, JR. | June 15, 1943 – August 25, 2018

The Rev. Frank Gross, Jr. was born June 15, 1943 in Grayling, Michigan. He received a Bachelor of Science degree in Bio-chemistry from Central Michigan University in 1965, a Master of Divinity from Hamma School of Theology from Wittenberg University in 1975, and was ordained June 13, 1975 at Our Savior Lutheran Church, Dayton, Ohio. Pastor Gross served Covenant Lutheran Church, St. Paris, OH; St. John Lutheran Church, Warren, Ohio; and St. Paul's Lutheran Church, Alliance, Ohio. After retiring Pastor Gross continued to serve area congregations as an interim pastor. He died August 25, 2018.

NECROLOGY REPORT, CONTINUED

THE REV. DEAN F. LEWIS | June 6, 1938 – October 23, 2018

The Rev. Dean Lewis was born June 6, 1938 in Youngstown, Ohio to Donald J. and Elma (Puska) Lewis. He attended Youngstown University, and completed his Bachelor of Arts degree at Capital University in Columbus, Ohio in 1960. He attended the Evangelical Lutheran Theological Seminary in Columbus and was ordained June 9, 1963 at St. Paul's Lutheran Church in Youngstown. From June 1963 to April 1968, Pastor Lewis served as Assistant Pastor to First Lutheran Church in Minot, North Dakota. He served Messiah Lutheran Church in Birmingham, Alabama from April 1968 to November 1973. In December 1973, he was called to Abiding Savior in Alliance, Ohio and served there until he retired in 2008. Pastor Lewis died October 23, 2018. A funeral service for Pastor Lewis was held on Saturday, October 27, at Abiding Savior Lutheran Church, Alliance, Ohio.

THE REV. JAMES S. CLINE | October 8, 1933 – February 7, 2019

The Rev. James Sidney Cline was born October 8, 1933, in Butler, Ohio. He attended Ashland College in Ashland, and the Evangelical Lutheran Seminary in Columbus, and was ordained on June 18, 1967. Pastor Cline served St. Jacob's Lutheran Church in Massillon, Ohio; Faith Lutheran Church in Millersburg; and St. John, Petersburg. After retiring in 1997, Pastor Cline continued to serve area congregations as an interim and supply pastor. He died February 7, 2019. His funeral was held on May 4 at Zion Lutheran Church, Jelloway, Ohio.

ADDITIONAL REPORTS

Additional agency and Churchwide reports are available through the Northeastern Ohio Synod assembly app or on the synod website (neos-elca.org) under Synod Assembly pre-assembly materials.

To download the assembly app visit your app store and download the ELCA Organizations & Events (Guidebook Inc.) app. Open the ELCA Guide app and search Northeastern Ohio Synod Assembly-2019

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Section 5
Financial

TREASURERS REPORT (FINANCIAL INFORMATION)

The Financial Reports section of the pre-assembly material includes several items:

The summary of the 2018-2019 operating results,
A full copy of the Auditor's Report for fiscal year 2018-2019, as received, plus supplemental information provided by the Synod Accountant.
A detailed report by congregation of Mission Support income received by the synod during the 2018-2019 fiscal year (February 1, 2018 through January 31, 2019).
A parallel report from the Churchwide Organization, showing contributions recorded at that level from NEOS congregations. This report includes direct contributions made to the ELCA organizations directly through the Churchwide organization, as well as through the synod.

Principal Highlights of the 2018-2019 Fiscal Year (ending January 31, 2019) included:

Mission Support from congregations slightly exceed the Level 1 budget, but was about <$20,000> lower than in 2017-2018. This has implications for 2019-2020 and following, as discussed under business items.
Last year's investment report cited that "so far, 2018 appears not to be as successful [as 2017]." This lethargy continued over the fiscal year, with a net decline in investment value. This is consistent with most institutional returns and indexes for the year. Since we do not use material amounts of our endowment for expenses, and as our investment portfolio looks to long-term interests, this decline, largely a result of volatility, seems cyclical. The finance committee believes the long-term situation will stabilize and continues its quarterly review of the portfolio.

Auditor's Report

The full Auditor's Reports and various statements are included beginning on page 82 of this Pre-Assembly material. The synod has again received an unqualified report[1] for its accounting, as supervised by Synod Accountant Joy Hacker.

Please remember that while obviously important, financial expenditures represent only one dimension of mission priority and involvement, and as such do not directly represent the total commitment of the synod to those areas.

[1] In accounting/audit terminology, "unqualified" is the highest standard, meaning that there are no reservations as to financial accuracy, bookkeeping, or compliance with accounting standards. Lower standards, ranging from "qualified" through "adverse," are usually unacceptable.

TREASURER'S PERSONAL COMMENTS

Two years ago, and again last year, I wrote that [*emphasis added in 2018*] "If you look at the absolute comparative statistics, number of congregations, number of people attending worship, size of budget, from 1988 to 2008 to today, you can easily see scarcity, and much like the two disciples on the Road to Emmaus, see the aftermath of despair. Yet *if we open our eyes, there is much to be thankful and rejoice*. We have indeed had much loss, due to lack of resources, but *I believe that as a synod we have also become more intentional about our priorities, more open to thinking outside the traditional Lutheran boxes in how we do things, more attuned to delivering the message of Jesus and the Holy Spirit in contemporary American society*.

Under business items, there are strategic issues identified which must be faced fairly soon to either prevent or deal with significant financial challenges approaching by 2021-2022 under the current income/expense profile. It is far from clear where the reality is heading, or what must be faced. But we do need to face it together, and to make decisions, as an assembly, as an elected synod council, and as congregations and members who make up this synod, whether to look inward or outward, in fear or in faith. And I think that in God's time, we will make valid decisions.

I continue to believe that this synod, its congregations, and its members, have a message to proclaim that will not be limited by scarcity. For there is also abundance, and I believe that through efforts to continue to respond when called upon, to continue to use resources to reach out to the world, that we have the strength to continue to support our missions and priorities. We face the reality and dilemma of how to face challenges at lower financial levels than we would like at all three levels of our denominational expression – churchwide, synod, and congregation – yet we do indeed have something to look ahead, to look forward to. Thanks be to God.

Northeastern Ohio Synod of the Evangelical Lutheran Church in America

Financial Statements and Independent Auditor's Report with Supplementary Information

January 31, 2019 and 2018

Northeastern Ohio Synod of the Evangelical Lutheran Church in America

Financial Statements with Supplementary Information

January 31, 2019 and 2018

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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, 2019 and 2018, and the related statements of activities, functional expenses, changes in net assets and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Synod as of January 31, 2019 and 2018, 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.

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 15, 2019

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

	January 31, 2019	January 31, 2018
ASSETS		
Current assets		
Cash and cash equivalents:		
Commercial deposits	$ 212,080	$ 193,689
Money market funds	90,673	66,724
ELCA Mission Plus Fund	351,265	347,438
	654,018	607,851
Advances	-	176
Prepaid expenses	10,264	5,981
Total current assets	664,282	614,008
Investments		
ELCA endowment fund	330,553	349,320
ELCA Mission Term Investment	55,359	53,610
Government and agencies	224,517	229,045
Mutual funds	266,119	310,440
Corporate bonds	256,331	260,069
	1,132,879	1,202,484
Equipment and furniture	31,422	28,090
Less accumulated depreciation	(21,722)	(26,216)
Net equipment and furniture	9,700	1,874
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	(400,383)	(377,308)
Net property	629,773	652,848
Property, equipment, and furniture, net	639,473	654,722
Other Assets		
Deposits	766	766
Total other assets	766	766
	$ 2,437,400	$ 2,471,980

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, 2019	January 31, 2018
LIABILITIES		
Current liabilities		
Accounts payable	$ 16,786	$ 10,171
Accrued expenses	10,789	11,329
Funds held for others	45,218	16,505
Total current liabilities	72,793	38,005
NET ASSETS		
Without donor restrictions - General	1,170,239	1,158,695
Without donor restrictions - Council Designated		
Capital Assets	16,840	21,792
Bishop's Discretionary Fund	6,230	10,194
Staff Education	4,793	4,559
Budget Deficits and Projects	154,031	194,105
PNC Bank Investment	403,211	431,849
Facility Upkeep	10,360	-
Mission Development and Congregational Redevelopment	128,623	106,853
New Mission Starts	51,716	49,216
Youngstown City Ministries	5,404	22,190
Care of Rostered Persons	-	500
Assembly Assistance	1,000	1,000
Synod Assembly Carryover	19,272	25,174
Campus Ministries	28,136	23,136
New Bishop's Vision	6,408	19,840
First, Fairport Harbor	18,649	19,708
Total Without donor restrictions - Council Designated	854,673	930,116
Total without donor restrictions	$ 2,024,912	$ 2,088,811

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

	January 31, 2019	January 31, 2018
With donor restrictions		
Elderly Persons' Assistance Fund	$ 92,443	$ 97,691
Disabled Children's Fund	79,074	88,191
Resource Center Acquisitions	225	190
Mideast Task Force Program	7,278	7,278
Campus Ministries	100	100
First, Fairport Harbor, Endowment	18,813	19,881
Richland - Ashland Conference Seminarians	-	1,500
Eastern Conference Seminarians	33	33
Gratzer Ecumenism Endowment	11,325	13,103
Book of Faith	1,223	1,223
Cleveland West Conference	228	263
Small Town and Rural	1,679	1,679
Mission Development and Congregational Redevelopment	46,285	43,059
CRTeam	5,323	5,991
Area Ministry Task Force	2,644	2,434
First Call Theological Education	-	330
Campaign Fund	6,872	6,872
Wellness Grants	11,599	11,599
CRTeam Assistance Fund	7,315	13,204
Lay Academy	3,000	3,000
Stewardship Education	750	750
Bishop's Discretionary Fund	1,725	-
New Missions	41,761	26,793
Total with donor restrictions	339,695	345,164
Total net assets	2,364,607	2,433,975
	$ 2,437,400	$ 2,471,980

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

	For the year ended January 31, 2019			
	Without Donor Restrictions			
	General	Council Designated	With Donor Restrictions	Total 2019
SUPPORT AND REVENUE				
Unrestricted congregational mission support	$ 1,334,786	$ -	$ -	$ 1,334,786
Investment return	9,715	25,438	7,814	42,967
Bequests/Special gifts	3,827	-	-	3,827
Outreach grant income	10,548	-	-	10,548
Miscellaneous income	1,128	-	-	1,128
Income and contributions	-	28,130	27,496	55,626
TOTAL SUPPORT AND REVENUE	1,360,004	53,568	35,310	1,448,882
NET ASSETS RELEASED FROM COUNCIL DESIGNATION OR RESTRICTION	62,335	(40,977)	(21,358)	-
	1,422,339	12,591	13,952	1,448,882
EXPENSES				
Program expenses	1,263,759	-	-	1,263,759
Management and general expenses	169,658	-	-	169,658
TOTAL EXPENSES	1,433,417	-	-	1,433,417
Transfers of net assets	32,898	(32,898)	-	-
CHANGE IN NET ASSETS BEFORE UNREALIZED LOSS ON INVESTMENTS	21,820	(20,307)	13,952	15,465
Unrealized loss on investments	(10,276)	(55,136)	(19,421)	(84,833)
CHANGE IN NET ASSETS	$ 11,544	$ (75,443)	$ (5,469)	$ (69,368)

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, 2018			
	Without Donor Restrictions			
	General	Council Designated	With Donor Restrictions	Total 2018
SUPPORT AND REVENUE				
Unrestricted congregational mission support	$ 1,372,721	$ -	$ -	$ 1,372,721
Investment return	8,453	30,979	7,352	46,784
Bequests/Special gifts	2,747	-	-	2,747
Outreach grant income	9,140	-	-	9,140
Miscellaneous income	1,076	-	-	1,076
Income and contributions	-	68,017	40,110	108,127
TOTAL SUPPORT AND REVENUE	1,394,137	98,996	47,462	1,540,595
NET ASSETS RELEASED FROM COUNCIL DESIGNATION OR RESTRICTION	65,135	(16,245)	(48,890)	-
	1,459,272	82,751	(1,428)	1,540,595
EXPENSES				
Program expenses	1,261,017	-	-	1,261,017
Management and general expenses	159,750	-	-	159,750
TOTAL EXPENSES	1,420,767	-	-	1,420,767
Transfers of net assets	(206,816)	259,677	(52,861)	-
CHANGE IN NET ASSETS BEFORE UNREALIZED GAIN ON INVESTMENTS	(168,311)	342,428	(54,289)	119,828
Unrealized gain on investments	12,705	92,739	25,651	131,095
CHANGE IN NET ASSETS	$ (155,606)	$ 435,167	$ (28,638)	$ 250,923

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

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

For the year ended January 31, 2019

	Programs						
	Broader Church	Congregation Relationships	Youth & Campus Ministries	Leadership Development	Total Programs	Management & General	Total Expenses
Program grants	$ 710,329	$ -	$ 50,900	$ 15,400	$ 776,629	$ -	$ 776,629
Synod programs & assistance	1,920	17,058	-	26,308	45,286	-	45,286
Compensation & benefits	27,984	149,805	13,218	131,830	322,837	93,167	416,004
Professional & administrative Services	-	8,400	-	4,609	13,009	39,594	52,603
Office operations	925	11,504	1,481	4,326	18,236	9,251	27,487
Information technology	462	4,686	247	2,112	7,507	3,283	10,790
Occupancy	498	15,536	611	2,994	19,639	8,924	28,563
Travel	7,407	25,749	396	7,301	40,853	10,720	51,573
Depreciation	530	15,345	778	3,110	19,763	4,719	24,482
	$ 750,055	$ 248,083	$ 67,631	$ 197,990	$ 1,263,759	$ 169,658	$ 1,433,417

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

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

For the year ended January 31, 2018

	Programs						
	Broader Church	Congregation Relationships	Youth & Campus Ministries	Leadership Development	Total Programs	Management & General	Total Expenses
Program grants	$ 712,500	$ -	$ 49,400	$ 15,400	$ 777,300	$ -	$ 777,300
Synod programs & assistance	345	39,749	-	30,257	70,351	-	70,351
Compensation & benefits	27,144	142,651	12,843	126,006	308,644	91,837	400,481
Professional & administrative Services	-	-	-	4,422	4,422	41,831	46,253
Office operations	852	10,273	1,423	3,628	16,176	8,226	24,402
Information technology	496	4,754	286	2,241	7,777	3,654	11,431
Occupancy	511	15,932	627	3,070	20,140	5,047	25,187
Travel	8,757	20,032	998	6,631	36,418	4,451	40,869
Depreciation	526	15,402	767	3,094	19,789	4,704	24,493
	$ 751,131	$ 248,793	$ 66,344	$ 194,749	$ 1,261,017	$ 159,750	$ 1,420,767

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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

	Without Donor Restrictions		Without Donor Restrictions-Council Designated		With Donor Restrictions		
	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 January 31, 2017	$ 1,324,361	$ (10,060)	$ 398,323	$ 96,626	$ 418,704	$ (44,902)	$ 2,183,052
Change in net assets	(168,311)	12,705	342,428	92,739	(54,289)	25,651	250,923
Balance at January 31, 2018	$ 1,156,050	$ 2,645	$ 740,751	$ 189,365	$ 364,415	$ (19,251)	$ 2,433,975
Change in net assets	21,820	(10,276)	(20,307)	(55,136)	13,952	(19,421)	(69,368)
Balance at January 31, 2019	$ 1,177,870	$ (7,631)	$ 720,444	$ 134,229	$ 378,367	$ (38,672)	$ 2,364,607

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

	For the years ended January 31, 2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$ (69,368)	$ 250,923
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	24,482	24,493
Unrealized loss (gain) on investments	84,833	(131,095)
Loss on fixed asset disposal	-	249
Changes in operating assets and liabilities:		
Advances	176	668
Prepaid expenses	(4,283)	126
Accounts payable and accrued expenses	6,075	(27,499)
Funds held for others	28,713	(7,937)
Net cash provided by operating activities	70,628	109,928
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	(15,228)	(15,814)
Purchases of fixed assets	(9,233)	-
Net cash used in investing activities	(24,461)	(15,814)
NET INCREASE IN CASH AND CASH EQUIVALENTS	46,167	94,114
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	607,851	513,737
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 654,018	$ 607,851

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 164 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 mission support contributions which are recognized when received because their receipt is on a voluntary basis. The Synod has adopted the Statement of Financial Accounting Standard for Financial Statements of Not-for-Profit Organizations. Under this standard, the organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Descriptions are as follows:

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

Capital Assets - Established as a provision for future purchase/replacement of Synod assets, including office furniture and equipment. Increased annually based on depreciation.

Bishop's Discretionary Fund – Established for confidential assistance at the sole discretion of the bishop. Funded through budget.

Staff Education – Established in accordance with continuing education carryover provisions of synod staff personnel policy. Funded through budget.

Budget Deficits And Special Projects – Established by the Synod Council from unrestricted reserves to provide funding for possible future budget deficits and special projects authorized by the Synod Council.

PNC Bank Investments – Established to record all the income and expenses related to the Synod portfolio managed by PNC Bank and offset economic fluctuations.

Facility Upkeep – Established for major building repairs and improvements. Funded through budget.

Mission Development and Congregational Redevelopment – Established with unrestricted contributions from closing congregations and individuals for synod development and redevelopment efforts.

New Mission Starts – Established to assist with development of new missions within the Synod. Funded through budget.

Youngstown City Ministries – Established by the Synod Council for metropolitan ministries in Youngstown. Funded with unrestricted gifts originating in the Youngstown area.

Care of rostered persons – Established to provide care for rostered persons. Funded through budget.

Assembly Assistance – Established to provide synod assembly registration assistance for people in need. Funded from excess synod assembly registrations.

Synod Assembly Carryover – Established as a carryover fund for future assemblies. Funded from excess synod assembly registrations.

Campus Ministries – Established with unexpended campus ministries budgets for future campus ministry funding in conjunction with bishop's vision.

New Bishop's Vision – Established to maintain 2015 one-time budget provision for Bishop Allende's vision projects.

First, Fairport Harbor – Established with proceeds from dissolution of First Evangelical Lutheran Church (Fairport Harbor) and endowed by synod council, with earnings used for global mission travel scholarships.

Net Assets With Donor Restrictions –Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that the resources be maintained in perpetuity. We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. The net assets with donor restrictions includes:

Elderly Persons' Assistance Fund – Established with bequest and endowed by Synod Council, earnings are used for the care and assistance of elderly people.

Disabled Children's Fund - Established with bequest and endowed by Synod Council, earnings are used for the care and assistance of physically and mentally handicapped children.

Resource Center Acquisitions – Established for contributions restricted for Resource Center acquisitions.

Campus Ministries – Established with contributions to support campus ministries.

Mideast Task Force Program – Established by individual contributors for use of Mideast task force to provide synod programs.

First, Fairport Harbor, Endowment – Established as endowment by First Evangelical Lutheran Church (Fairport Harbor), with earnings used for global mission travel scholarships.

Conference Seminarians Funds – Established with contributions to support seminarian education for conference students.

Gratzer Ecumenism Endowment – Established as an endowment fund by individual contributors, with earnings used for ecumenical work of the synod.

Book of Faith – Established with funding from ELCA Churchwide for Book of Faith project.

Cleveland West Conference – Established by individual contributors for program expenses of Cleveland West Conference.

Small Town and Rural – Established with contributions for programs supporting Small Town and Rural Ministry.

Mission Development and Congregational Redevelopment – Established with contributions from congregations and individuals for synod development and redevelopment efforts.

CRTeam – Established with restricted contributions to enable CRTeam to be self-supporting.

Area Ministry Task Force – Established for contributions and expenditures related to conference-level gatherings.

First Call Theological Education – *Established with congregational funding for mandated first call activities.*

Campaign Fund – Established with contributions donated toward costs of a proposed giving campaign.

Wellness Grants – Established with Portico wellness grants for synod wellness projects.

CRTeam Assistance Fund – Established with grant for financial assistance to congregations undertaking the CRTeam program.

Lay Academy – Established with grant for proposed lay academy.

Stewardship Education – Established with contributions restricted for stewardship education.

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

New Missions – Established with restricted contributions to assist with the development of new missions within the synod.

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 2019 and 2018.

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.

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

Recently Issued Accounting Pronouncements – From time to time, new accounting pronouncements are issued by 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 Synod's fiscal year ending January 31, 2020). Management is evaluating the impact of the adoption of this guidance on the Synod's financial statements.

Reclassifications – Certain reclassifications have been made to the January 31, 2018 financial statements in order to conform to the January 31, 2019 presentation. Such reclassifications have no effect on previously reported changes in net deficit.

Subsequent events - The Synod has evaluated subsequent events through March 15, 2019, the date that the Organization's annual financial statements were issued.

B. LIQUIDITY AND AVAILABILITY

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

Financial assets at January 31	2019	2018
Cash	$ 212,080	$ 193,689
ELCA mission investment fund	351,265	347,438
PNC investments	837,640	866,278
ELCA endowment fund	330,553	349,320
ELCA mission term investment	55,359	53,610
Total financial assets	$ 1,786,897	$ 1,810,335
Less financial assets not available		
Funds held for others	45,218	16,505
Net assets with donor restrictions	339,695	345,164
Net assets designated by synod council	854,673	930,116
Total financial assets not available	1,239,586	1,291,785
Net financial assets available to meet general expenditures within one year	$ 547,311	$ 518,550

C. CONCENTRATIONS OF CREDIT RISK

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

D. FUNDS HELD FOR OTHERS

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

E. ELCA CHURCHWIDE PARTICIPATION

Participation of the Synod in ministry through the ELCA was calculated at 50.00% of the net unrestricted mission support contributions received for both periods ended January 31, 2019 and 2018, respectively.

F. 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 $124,200 and $117,800 during the years ended January 31, 2019 and 2018, respectively.

G. 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, 2019 and 2018:

	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Fair Value
January 31, 2019				
U.S. Government Obligations	$ 115,512	$ 109,005	$ -	$ 224,517
Corporate Bonds	256,769	-	(438)	256,331
Fixed Maturities	372,281	109,005	(438)	480,848
Equity Mutual Funds	203,753	62,366	-	266,119
	$ 576,034	$ 171,371	$ (438)	$ 746,967

	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Fair Value
January 31, 2018				
U.S. Government Obligations	$ 105,474	$ 123,571	$ -	$ 229,045
Corporate Bonds	256,561	3,508	-	260,069
Fixed Maturities	362,035	127,079	-	489,114
Equity Mutual Funds	213,155	97,285	-	310,440
	$ 575,190	$ 224,364	$ -	$ 799,554

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 ELCA investment funds, at January 31, 2019 and 2018:

	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Fair Value
January 31, 2019				
Mutual Funds	$ 430,420	$ -	$ (44,508)	$ 385,912

	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Fair Value
January 31, 2018				
Mutual Funds	$ 416,036	$ -	$ (13,106)	$ 402,930

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 but 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, 2019.

The following is a summary of investment income and its classification in the Statement of Activities for the years ended January 31, 2019 and 2018:

	January 31, 2019			
	Without Donor Restrictions	Without Donor Restrictions Council Designated	With Donor Restrictions	Total
Dividends and interest	$ 9,715	$ 31,128	$ 7,814	$ 48,657
Investment advisory and safekeeping fees	-	(5,690)	-	(5,690)
	$ 9,715	$ 25,438	$ 7,814	$ 42,967

	January 31, 2018			
	Unrestricted General	Unrestricted Council Designated	Temporarily Restricted	Total
Dividends and interest	$ 8,453	$ 36,528	$ 7,352	$ 52,333
Investment advisory and safekeeping fees	-	(5,549)	-	(5,549)
	$ 8,453	$ 30,979	$ 7,352	$ 46,784

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

H. 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, 2019 and 2018.

	January 31, 2019	Quoted Market Prices In Active Markets for Identical Assets (Level 1)
U.S. Government Obligations	$ 224,517	$ 224,517
Corporate bonds	256,331	256,331
Fixed Maturities	480,848	480,848
Equity Mutual Funds	652,031	652,031
	$ 1,132,879	$ 1,132,879

	January 31, 2018	Quoted Market Prices In Active Markets for Identical Assets (Level 1)
U.S. Government Obligations	$ 229,045	$ 229,045
Corporate bonds	260,069	260,069
Fixed Maturities	489,114	489,114
Equity Mutual Funds	713,370	713,370
	$ 1,202,484	$ 1,202,484

I. PROPERTY AND EQUIPMENT

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

	January 31, 2019	January 31, 2018
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	31,422	28,090
	1,061,578	1,058,246
Less accumulated depreciation	(422,105)	(403,524)
	$ 639,473	$ 654,722

J. 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 Net Assets Without Donor Restrictions - Council Designated and Net Assets With Donor Restrictions
For the year ended January 31, 2019

	Balance February 1, 2018	Additions	Deductions	Balance January 31, 2019
NET ASSETS WITHOUT DONOR RESTRICTIONS-				
COUNCIL DESIGNATED:				
Capital Assets	$ 21,792	$ 1,407	$ 6,359	$ 16,840
Bishop's Discretionary Fund	10,194	1,000	4,964	6,230
Staff Education	4,559	3,500	3,266	4,793
Budget Deficits and Projects	194,105	-	40,074	154,031
PNC Investment	431,849	-	28,638	403,211
Facility Upkeep	-	10,360	-	10,360
Mission Development and Congregational Redevelopment	106,853	21,770	-	128,623
New Mission Starts	49,216	2,500	-	51,716
Youngstown City Ministries	22,190	-	16,786	5,404
Care of Rostered Persons	500	-	500	-
Assembly Assistance	1,000	-	-	1,000
Synod Assembly Carryover	25,174	-	5,902	19,272
Campus Ministries	23,136	5,000	-	28,136
New Bishop's Vision	19,840	-	13,432	6,408
First, Fairport Harbor	19,708	-	1,059	18,649
	930,116	45,537	120,980	854,673
NET ASSETS WITH DONOR RESTRICTIONS:				
Elderly Persons' Assistance Fund	97,691	-	5,248	92,443
Disabled Children's Fund	88,191	-	9,117	79,074
Resource Center Acquisitions	190	277	242	225
Mideast Task Force Program	7,278	-	-	7,278
Campus Ministries	100	-	-	100
First, Fairport Harbor, Endowment	19,881	-	1,068	18,813
Richland - Ashland Conference Seminarians	1,500	-	1,500	-
Eastern Conference Seminarians	33	-	-	33
Gratzer Ecumenism Endowment	13,103	-	1,778	11,325
Book of Faith	1,223	-	-	1,223
Cleveland West Conference	263	-	35.00	228
Small Town and Rural	1,679	-	-	1,679
Mission Development and Congregational Redevelopment	43,059	9,791	6,565	46,285
CRTeam	5,991	400	1,068	5,323
Area Ministry Task Force	2,434	210	-	2,644
First Call Theological Education	330	-	330	-
Campaign Fund	6,872	-	-	6,872
Wellness Grants	11,599	-	-	11,599
CRTeam Assistance Fund	13,204	-	5,889	7,315
Lay Academy	3,000	-	-	3,000
Stewardship Education	750	-	-	750
Bishop's Discretionary Fund	-	1,850	125	1,725
New Missions	26,793	14,968	-	41,761
	345,164	27,496	32,965	339,695
Total Changes in Net Assets Without Donor Restrictions -Council Designated and Net Assets With Donor Restrictions	$ 1,275,280	$ 73,033	$ 153,945	$ 1,194,368

See accountant's report.

Northeastern Ohio Synod of the
Evangelical Lutheran Church in America
Schedule of Changes in Net Assets Without Donor Restrictions - Council Designated and Net Assets With Donor Restrictions
For the year ended January 31, 2018

	Balance February 1, 2017	Additions	Deductions	Balance January 31, 2018
NET ASSETS WITHOUT DONOR RESTRICTIONS-				
COUNCIL DESIGNATED:				
Capital Assets	$ 26,982	$ 1,418	$ 6,608	$ 21,792
Bishop's Discretionary Fund	10,678	1,500	1,984	10,194
Staff Education	4,956	3,500	3,897	4,559
Budget Deficits and Projects	-	194,105	-	194,105
PNC Investment	311,085	120,764	-	431,849
Mission Development and Congregational Redevelopment	-	106,853	-	106,853
New Mission Starts	46,716	2,500	-	49,216
Youngstown City Ministries	22,190	-	-	22,190
Care of Rostered Persons	-	500	-	500
Assembly Assistance	1,000	-	-	1,000
Synod Assembly Carryover	11,150	14,024	-	25,174
Campus Ministries	18,136	5,000	-	23,136
New Bishop's Vision	25,302	-	5,462	19,840
First, Fairport Harbor	16,754	2,954	-	19,708
	494,949	453,118	17,951	930,116
NET ASSETS WITH DONOR RESTRICTIONS:				
Elderly Persons' Assistance Fund	83,046	14,645	-	97,691
Disabled Children's Fund	74,970	13,221	-	88,191
Resource Center Acquisitions	466	793	1,069	190
Mideast Task Force Program	7,278	-	-	7,278
Campus Ministries	100	-	-	100
First, Fairport Harbor, Endowment	16,901	2,980	-	19,881
Richland - Ashland Conference Seminarians	2,000	-	500	1,500
Eastern Conference Seminarians	33	-	-	33
Gratzer Ecumenism Endowment	13,507	2,157	2,561	13,103
Book of Faith	1,223	-	-	1,223
Cleveland West Conference	263	-	-	263
Small Town and Rural	1,679	-	-	1,679
Mission Development and Congregational Redevelopment	114,993	3,928	75,862	43,059
TEEM Grants	813	-	813	-
CRTeam	4,067	2,783	859	5,991
Area Ministry Task Force	2,294	140	-	2,434
First Call Theological Education	-	4,010	3,680	330
Campaign Fund	6,872	-	-	6,872
Wellness Grants	18,506	-	6,907	11,599
CRTeam Assistance Fund	14,531	-	1,327	13,204
Lay Academy	3,000	-	-	3,000
Stewardship Education	2,420	763	2,433	750
Bishop's Discretionary Fund	4,840	900	5,740	-
New Missions	-	26,793	-	26,793
	373,802	73,113	101,751	345,164
Total Changes in Net Assets Without Donor Restrictions -Council Designated and Net Assets With Donor Restrictions	$ 868,751	$ 526,231	$ 119,702	$ 1,275,280

See accountant's report.

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

	Years Ended January 31, 2019	Years Ended January 31, 2018
MISSION SUPPORT:		
Churchwide:		
ELCA	$ 667,393	$ 686,361
Total Churchwide mission support	667,393	686,361
Regional ELCA Ministry Support:		
Trinity Seminary	15,000	15,000
Campus Ministries	5,000	5,000
Lutheran Outdoor Ministries of OH	47,500	45,000
Lutheran Disaster Response	10,000	10,000
Colleges and Universities	1,000	1,000
Regional Office Operation	7,400	7,389
Total Regional ELCA Ministry Support	85,900	83,389
Less net assets designated by Synod Council	(5,000)	(5,000)
Total Regional ELCA Ministry Support	80,900	78,389
Ecumenical Support:		
Ohio Council of Churches	750	750
Total Ecumenical Support	750	750
Social Ministry Organizations:		
Social Ministry Organizations	8,000	8,000
Total Social Ministry Organizations	8,000	8,000
Support of Students:		
Undergraduate Scholarship - Minorities	400	400
Financial Aid to Seminarians	8,000	4,687
Inclusive Ministry Scholarships	400	400
Total Support of Students	8,800	5,487
Support of Cong. Mission:		
New Mission Starts	2,500	2,500
Outreach Program	12	-
Lutheran Youth Organization	2,000	3,000
Total Support of Cong. Mission	4,512	5,500
Less net assets designated by Synod Council	(2,500)	(2,500)
Total Support of Cong. Mission	2,012	3,000
TOTAL MISSION SUPPORT	$ 767,855	$ 784,487

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

	Years Ended January 31, 2019	Years Ended January 31, 2018
PROGRAMS & COMMITTEES:		
Support Through Programs:		
Congregational Life Program	$ 848	$ 15,445
Multicult. Concerns Program	31	-
Resource Center	2,762	1,783
Stew. And Support Program	300	-
Conference Deans	8,400	-
CRTeam Coordination	15,000	-
Total Support Through Programs	27,341	17,228
Leadership Support & Care:		
Candidacy Program	4,609	18,820
Candidacy Coordination	14,900	
Care of Rostered Persons	1,054	1,557
Bishop's Discretionary Fund	1,000	1,500
	21,563	21,877
Less net assets designated by Synod Council	(1,000)	(2,000)
Total Leadership Support and Care	20,563	19,877
Committee Expenses:		
Candidacy	2,530	2,166
Synod Council	2,227	2,663
Total Committee Expenses	4,757	4,829
Synod Liturgies and Programs:		
Special Liturgies and Programs	4,230	941
Total Synod Liturgies and Programs	4,230	941
TOTAL PROGRAMS & COMMITTEES	$ 56,891	$ 42,875

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

	Years Ended January 31, 2019	Years Ended January 31, 2018
ADMINISTRATIVE EXPENSES:		
Synod Office Building Expenses	$ 24,374	$ 24,033
Facility Upkeep	4,000	-
Synod Office Operation	30,487	27,060
Depreciation expense - office building	23,076	23,076
Depreciation expense - furniture and equipment	1,318	1,240
Loss on fixed asset disposal	-	249
Contracted expenses	39,594	41,831
Synod Staff	430,797	416,590
	553,646	534,079
Less net assets designated by Synod council	(7,500)	(3,500)
TOTAL ADMINISTRATIVE EXPENSES	$ 546,146	$ 530,579
TOTAL UNRESTRICTED EXPENSES	$ 1,370,892	$ 1,357,941

Northeastern Ohio Synod
Synod Assembly Report of Contributions
From 02/01/2018 To 01/31/2019

Congregation	City	ID	Mission Suppport	Designated Gifts
Bethany Lutheran Church	Akron	04425	19,440.00	29,160.00
Holy Trinity Lutheran Church	Akron	04427	48,629.00	4,120.06
Messiah Lutheran Church	Akron	04428	12,888.90	1,000.00
Oasis Outreach Opportunity	Akron	31018	0.00	0.00
Sagrado Corazon	Akron	30978	0.00	0.00
Abiding Savior Lutheran Church	Alliance	13053	8,924.00	0.00
St Paul Lutheran Church	Alliance	04452	22,120.00	859.50
Peace Lutheran Church	Ashland	13060	7,906.04	1,250.16
Pleasant Valley Lutheran Church	Ashland	04569	0.00	0.00
Stone Lutheran Church	Ashland	04549	2,833.32	0.00
Bethany Lutheran Church	Ashtabula	04577	5,413.06	10.00
Faith Lutheran Church	Ashtabula	07189	0.00	0.00
Messiah Lutheran Church	Ashtabula	04580	15,968.45	25.00
Grace Lutheran Church	Austintown	04607	3,247.90	0.00
Christ Lutheran Church	Avon Lake	13065	14,500.00	0.00
St John Lutheran Church	Baltic	04648	4,500.00	0.00
Bethel Lutheran Church	Bath	13066	0.00	0.00
Bethesda On The Bay Lutheran Church	Bay Village	04479	38,886.00	1,279.00
First Lutheran Church	Beach City	04453	1,193.00	0.00
Evangelical Lutheran Church of the Master	Bedford	04480	11,560.73	0.00
St Paul Lutheran Church	Bellville	04541	20,225.00	6,829.22
St Paul Lutheran Church	Berea	13072	16,040.86	1,985.00
Mt Moriah Lutheran Church	Berlin Center	04581	2,150.00	0.00
Christ The Redeemer Lutheran Church	Brecksville	07325	45,609.02	0.00
Triune Lutheran Church	Broadview Hts	13077	750.00	0.00
Redeemer Lutheran Church	Brook Park	13118	1,577.00	20.00
Holy Trinity Lutheran Church	Brunswick	04481	1,785.00	2,046.00
St John Lutheran Church	Canal Fulton	13083	7,000.00	0.00
Lord of Life Lutheran Church	Canfield	04611	3,416.18	400.00
First Lutheran Church	Canton	13086	3,600.00	901.00
Good Shepherd Lutheran Church	Canton	13087	8,666.71	0.00
Holy Trinity Lutheran Church	Canton	04456	20,842.68	2,146.25
Iglesia Luterana la Trinidad	Canton	30623	851.03	0.00
Peace Lutheran Church	Canton	04471	2,232.00	2,232.00
St Stephen Martyr Lutheran Church	Canton	04478	57,000.00	2,114.00
Zion Lutheran Church	Canton	04457	510.00	662.01
Trinity Lutheran Church	Carrollton	13091	1,857.19	90.00
Lord of Life Lutheran Church	Chagrin Falls	13095	2,843.00	0.00
Celebration Lutheran Church	Chardon	30119	11,399.95	0.00
Advent Lutheran Church	Cleveland	04482	5,200.00	0.00
Bethany English Lutheran Church	Cleveland	04483	16,000.00	3,605.00
Peace Lutheran Church	Cleveland Heights	31254	16,207.56	0.00
Trinity Lutheran Church	Clinton	04432	2,500.00	0.00
Jerusalem Lutheran Church	Columbiana	13123	774.65	0.00
Good Shepherd Lutheran Church	Conneaut	04583	20,069.48	0.00
Prince of Peace Lutheran Church	Cortland	16018	0.00	0.00
Canaan Lutheran Church	Creston	13150	4,785.84	0.00
St Luke's Lutheran Church	Cuyahoga Falls	04434	9,812.00	50.00
Grace Evangelical Lutheran Church	Dover	04458	450.00	17,158.36

Northeastern Ohio Synod
Synod Assembly Report of Contributions - Page 2
From 02/01/2018 To 01/31/2019

Congregation	City	ID	Mission Suppport	Designated Gifts
Zion Lutheran Church	Doylestown	04436	2,000.00	0.00
Calvary Lutheran Church	East Cleveland	04485	1,500.00	0.00
New Covenant Lutheran Church	East Cleveland	30699	0.00	0.00
St John Lutheran Church	East Liverpool	04584	1,200.00	0.00
Grace Lutheran Church	East Palestine	13171	410.00	441.00
Reformation Lutheran Church	Eastlake	04496	3,960.00	270.00
Emmanuel Lutheran Church	Elyria	04497	12,999.96	0.00
Redeemer Lutheran Church	Elyria	07244	3,226.05	2,942.05
Euclid Lutheran Church	Euclid	13175	0.00	0.00
Faith Lutheran Church	Fairlawn	04426	54,166.66	1,249.00
Messiah Lutheran Church	Fairview Park	20229	25,000.00	6,365.62
Trinity Lutheran Church	Girard	13193	425.00	0.00
St John's Lutheran Church	Highland Heights	04493	1,040.00	778.00
Our Saviour Lutheran Church	Hinckley	04437	17,839.94	2,337.23
New Horizons Lutheran Church	Homerville	30776	1,517.00	0.00
Grace Lutheran Church	Hubbard	13209	7,863.61	1,397.24
Rejoice! Lutheran Church	Hudson	30334	2,678.30	0.00
St Paul Lutheran Church	Jefferson	04588	4,909.00	200.00
St James Lutheran Church	Jewett	04461	3,225.00	1,910.00
Trinity Lutheran Church	Kent	04438	6,267.48	825.00
St John Lutheran Church	Lakeville	13222	3,425.00	0.00
Faith Lutheran Church	Lakewood	13223	977.56	0.00
Good Soil Lutheran Church	Lakewood	31270	10,039.84	0.00
Trinity Lutheran Church	Lakewood	04498	6,575.00	0.00
St Paul Lutheran Church	Leetonia	04589	12,730.00	260.00
Christ Lutheran Church	Lorain	05569	5,000.00	0.00
First Lutheran Church	Lorain	04499	26,387.24	20.00
Zion Lutheran Church	Loudonville	13235	2,750.00	0.00
Kountze Memorial Lutheran Church	Louisville	04466	0.00	0.00
Pleasant Valley Lutheran Church	Lucas	04551	1,545.00	720.00
St Paul Lutheran Church	Lucas	04552	2,527.00	1,090.00
Messiah Lutheran Church	Lyndhurst	04491	2,000.00	2,790.50
Trinity Lutheran Church	Madison	04591	3,500.00	0.00
Trinity Lutheran Church	Magnolia	04463	2,650.00	0.00
St Martin Lutheran Church	Malvern	13236	160.00	70.00
Clay Memorial Lutheran Church	Mansfield	04553	6,200.00	1,504.00
St Mark Lutheran Church	Mansfield	04558	524.25	0.00
St Timothy Lutheran Church	Mansfield	04562	0.00	0.00
Lutheran Church of the Covenant	Maple Heights	20230	8,574.80	2,992.52
St Michael Lutheran Church	Marshallville	04435	402.00	0.00
Christ Lutheran Church	Massillon	13244	50.00	0.00
Faith Lutheran Church	Massillon	13245	6,750.00	0.00
Holy Trinity Lutheran Church	Massillon	04464	3,705.00	0.00
St Jacob Lutheran Church	Massillon	13246	15,200.00	2,927.00
St Paul's Lutheran Church	Massillon	13247	10,050.04	855.00
Living Word Lutheran Church	Medina	16209	5,895.70	340.00
St Matthew Lutheran Church	Medina	13248	10,870.00	1,745.00
Advent Lutheran Church	Mentor	04502	28,200.00	55.00
Bethel Lutheran Church	Middleburg Heights	20231	11,199.96	0.00

Northeastern Ohio Synod
Synod Assembly Report of Contributions - Page 3
From 02/01/2018 To 01/31/2019

Congregation	City	ID	Mission Suppport	Designated Gifts
St John's Lutheran Church	Minerva	04467	1,315.00	0.00
St Paul Lutheran Church	Minerva	04465	1,341.00	0.00
Zion Lutheran Church	New Middletown	04592	7,140.00	510.00
Emmanuel Lutheran Church	New Philadelphia	04468	11,000.00	541.00
St Peter Lutheran Church	New Philadelphia	04475	1,200.00	0.00
Emmanuel Lutheran Church	New Springfield	04593	763.00	0.00
Zion Lutheran Church	New Waterford	13266	2,400.00	0.00
St Paul Lutheran Church	Newcomerstown	04659	1,605.00	389.25
Messiah Lutheran Church	Newton Falls	04594	2,264.00	1,108.00
Trinity Lutheran Church	Niles	04595	3,750.00	655.00
St Jacob's Lutheran Church	North Canton	04470	10,986.00	3,550.00
Zion Lutheran Church	North Canton	13267	9,000.00	1,305.38
Emmanuel Lutheran Church	North Georgetown	04596	7,895.00	173.54
Good Hope Lutheran Church	North Lima	04597	1,969.24	0.00
Trinity Lutheran Church	Norton	04431	0.00	0.00
All Saints Lutheran Church	Olmsted Falls	04507	0.00	0.00
St Paul Lutheran Church	Ontario	04560	1,500.00	0.00
Augsburg Lutheran Church	Orrville	04440	0.00	0.00
Israel's Lutheran Church	Paris	13274	7,628.00	9,789.64
Parma Lutheran Church	Parma	13115	7,860.36	0.00
Divinity Lutheran Church	Parma Heights	13109	44,018.00	8,110.00
St John Lutheran Church	Perrysville	04567	3,148.40	1,116.00
St John Lutheran Church	Petersburg	13276	1,710.00	90.00
First Lutheran Church	Plymouth	04568	4,000.00	215.00
Prince of Peace Lutheran Church	Poland	13281	2,999.93	191.00
Rowsburg Lutheran Church	Polk	04570	0.00	0.00
St Paul Lutheran Church	Ravenna	13287	20,004.00	0.00
First Hungarian Lutheran Church	Rocky River	04488	0.00	0.00
West Side Hungarian Lutheran Church	Rocky River	04495	0.00	0.00
Emmanuel Lutheran Church	Salem	13296	15,799.92	510.00
Holy Trinity Lutheran Church	Salem	04599	1,000.00	0.00
Shepherd of the Valley Lutheran Church	Sandyville	30687	500.00	0.00
Trinity Lutheran Church	Sebring	04600	3,002.25	135.00
Jerusalem Lutheran Church	Seville	04443	11,744.84	2,515.00
St Paul Lutheran Church	Sharon Center	04444	23,400.00	2,003.00
First Lutheran Church	Shelby	04571	335.00	1,159.00
Mt Hope Lutheran Church	Shiloh	04573	845.00	0.00
St Paul Lutheran of Smithville	Smithville	04445	9,700.00	100.00
Advent Lutheran Church	Solon	13108	9,299.91	0.00
Grace Lutheran Church	Steubenville	04472	1,556.00	362.00
St Stephen Lutheran Church	Stow	04446	25,143.00	80.00
First Lutheran Church	Strasburg	04473	580.00	0.00
First Lutheran Church	Strongsville	04503	32,840.00	0.00
Christ Lutheran Church	Struthers	13305	760.00	355.00
Shanesville Lutheran Church	Sugarcreek	04669	5,442.00	935.00
St Mark Lutheran Church	Tallmadge	13310	3,000.00	0.00
St James Lutheran Church	Tuscarawas	04474	1,328.64	0.00
Christ the King Lutheran Church	Twinsburg	04504	15,419.35	832.45
Advent Lutheran Church	Uniontown	07751	40,444.07	2,110.00

Northeastern Ohio Synod
Synod Assembly Report of Contributions - Page 4
From 02/01/2018 To 01/31/2019

Congregation	City	ID	Mission Suppport	Designated Gifts
Zion Lutheran Church	Valley City	13318	24,730.88	5,240.68
Trinity Lutheran Church	Vermilion	04505	11,856.77	790.25
Grace Lutheran Church	Wadsworth	04448	3,000.00	0.00
Emmanuel Lutheran Church	Warren	13323	0.00	0.00
Living Lord Lutheran Church	Warren	13208	8,285.50	0.00
Lordstown Lutheran Church	Warren	04590	2,286.00	2,378.00
St John Lutheran Church	Warren	04601	5,920.00	0.00
St Mark Lutheran Church	Warren	04602	500.00	0.00
St Paul's Lutheran Church	Warren	04603	2,750.08	0.00
Prince of Peace Lutheran Church	Westlake	04506	7,500.00	9,409.60
Christ Lutheran Church	Willoughby	13331	2,200.00	0.00
Salem Lutheran Church	Wooster	13333	7,311.67	0.00
St Peter Lutheran Church	Wooster	04439	9,240.00	1,914.16
Zion (Reedsburg) Lutheran Church	Wooster	04442	0.00	0.00
Zion Lutheran Church	Wooster	04451	24,000.00	0.00
Bethel Lutheran Church	Youngstown	04605	6,000.00	0.00
Martin Luther Lutheran Church	Youngstown	13338	6,500.00	0.00
New Life Lutheran Church	Youngstown	16153	3,507.98	0.00
Zion Lutheran Church	Youngstown	04610	10,638.64	2,889.00
Good Hope Lutheran Church	Zoarville	04454	140.00	0.00
Non-congregational		99999	500.00	32,788.84
Totals			1,334,786.37	206,277.51

Donor	Name	City	Campaign for the ELCA									
			Congregations		Global Church		Leadership		World Hunger		Where Needed Most	
			Direct Gift	via Synod	Direct Gift	via Synod	Direct Gift	via Synod	Direct Gift	via Synod	Direct Gift	via Synod
04425	Bethany Lutheran Church	Akron	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
04427	Holy Trinity Lutheran Church	Akron	$0	$0	$0	$0	$0	$0	$0	$1,173	$0	$0
04428	Messiah Lutheran Church	Akron	$0	$0	$0	$0	$0	$0	$120	$0	$0	$0
13053	Abiding Savior Lutheran Church	Alliance	$0	$0	$0	$0	$0	$0	$98	$0	$0	$0
04539	Trinity Lutheran Church	Ashland	$0	$0	$0	$0	$0	$0	$3,100	$0	$0	$0
13060	Peace Lutheran Church	Ashland	$0	$0	$0	$1,000	$0	$0	$0	$130	$0	$0
04577	Bethany Lutheran Church	Ashtabula	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
04580	Messiah Lutheran Church	Ashtabula	$0	$0	$0	$0	$0	$0	$0	$25	$0	$0
13065	Christ Evangelical Lutheran Church	Avon Lake	$0	$0	$3,500	$0	$0	$0	$225	$0	$0	$0
13066	Bethel Lutheran Church	Bath	$0	$0	$0	$0	$0	$0	$200	$0	$0	$0
04479	Bethesda-On-The-Bay Lutheran Church	Bay Village	$0	$0	$0	$0	$0	$0	$0	$1,279	$0	$0
04453	First Lutheran Church	Beach City	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
04541	St Paul Lutheran Church	Bellville	$0	$0	$0	$0	$0	$0	$0	$6,457	$0	$0
13072	St Paul Lutheran Church	Berea	$0	$0	$0	$0	$0	$540	$0	$600	$0	$0
04605	Bethel Lutheran Church	Boardman	$0	$0	$0	$0	$0	$0	$241	$0	$0	$0
07325	Christ The Redeemer Lutheran Church	Brecksville	$0	$0	$0	$0	$1,500	$0	$0	$0	$600	$0
13118	Redeemer Lutheran Church	Brook Park	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
04481	Holy Trinity Lutheran Church	Brunswick	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
04611	Lord Of Life Lutheran Church	Canfield	$0	$0	$0	$0	$0	$0	$527	$165	$0	$0
04456	Holy Trinity Lutheran Church	Canton	$0	$0	$0	$0	$0	$1,000	$0	$146	$0	$0
04457	Zion Lutheran Church	Canton	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
04471	Peace Lutheran Church	Canton	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
04478	St Stephen Martyr Lutheran Church	Canton	$0	$0	$0	$0	$0	$0	$0	$2,114	$0	$0
13086	First Lutheran Church	Canton	$0	$0	$0	$0	$0	$0	$0	$206	$0	$0
13087	Good Shepherd Lutheran Church	Canton	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13091	Trinity Lutheran Church	Carrollton	$0	$0	$0	$0	$0	$0	$0	$90	$0	$0
30119	Celebration Lutheran Church	Chardon	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
04482	Advent Evangelical Lutheran Church	Cleveland	$0	$0	$0	$0	$0	$0	$4,000	$0	$0	$0
04483	Bethany English Lutheran Church	Cleveland	$0	$0	$108	$0	$0	$0	$1,154	$3,605	$0	$0
31254	Peace Lutheran Church	Cleveland Hts	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
04583	Good Shepherd Lutheran Church	Conneaut	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
16018	Prince Of Peace Lutheran Church	Cortland	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
04434	St Luke Lutheran Church	Cuyahoga Falls	$0	$0	$0	$0	$0	$0	$286	$50	$0	$0
04458	Grace Evangelical Lutheran Church	Dover	$0	$0	$0	$0	$0	$0	$365	$5,069	$0	$0
04584	St John Lutheran Church	East Liverpool	$0	$0	$0	$0	$0	$0	$135	$0	$0	$0
13171	Grace Lutheran Church	East Palestine	$0	$0	$0	$0	$0	$0	$0	$295	$0	$0
04496	Reformation Lutheran Church	Eastlake	$0	$0	$0	$0	$0	$0	$0	$120	$0	$0
07244	Redeemer Lutheran Church	Elyria	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
04426	Faith Lutheran Church	Fairlawn	$0	$0	$0	$0	$0	$0	$0	$1,249	$0	$0
20229	Messiah Lutheran Church	Fairview Park	$0	$0	$33	$0	$0	$0	$630	$6,000	$0	$0
13193	Trinity Lutheran Church	Girard	$0	$0	$0	$0	$0	$0	$115	$0	$0	$0

Donor	Name	City	Campaign for the ELCA									
			Congregations		Global Church		Leadership		World Hunger		Where Needed Most	
			Direct Gift	via Synod	Direct Gift	via Synod	Direct Gift	via Synod	Direct Gift	via Synod	Direct Gift	via Synod
04493	St John Lutheran Church	Highland Heights	$0	$0	$0	$0	$0	$0	$0	$300	$0	$0
04437	Our Saviour Lutheran Church	Hinckley	$0	$0	$0	$0	$0	$68	$0	$924	$0	$0
13209	Grace Lutheran Church	Hubbard	$0	$0	$0	$0	$0	$0	$2,588	$357	$0	$0
30334	Rejoice Lutheran Church	Hudson	$0	$0	$0	$0	$0	$0	$212	$0	$0	$0
04588	St Paul Lutheran Church	Jefferson	$0	$0	$0	$0	$0	$0	$462	$0	$0	$0
04461	St James Lutheran Church	Jewett	$0	$0	$0	$520	$0	$0	$0	$380	$0	$0
04438	Trinity Lutheran Church	Kent	$0	$0	$0	$0	$0	$0	$1,300	$0	$0	$0
04498	Trinity Lutheran Church	Lakewood	$0	$0	$0	$0	$0	$0	$0	$825	$0	$0
04589	St Paul Lutheran Church	Leetonia	$0	$0	$0	$0	$0	$0	$690	$120	$0	$0
04499	First Evangelical Lutheran Church	Lorain	$0	$0	$0	$0	$0	$0	$0	$20	$0	$0
04551	Pleasant Valley Lutheran Church	Lucas	$0	$0	$0	$0	$0	$0	$30	$720	$0	$0
04552	St Paul Lutheran Church	Lucas	$0	$0	$0	$0	$0	$0	$0	$1,090	$0	$0
04491	Messiah Lutheran Church	Lyndhurst	$0	$0	$0	$0	$0	$0	$0	$438	$0	$0
13236	St Martin Lutheran Church	Malvern	$0	$0	$0	$0	$0	$0	$0	$70	$0	$0
04553	Clay Memorial Lutheran Church	Mansfield	$0	$0	$270	$0	$0	$0	$830	$500	$0	$0
20230	Lutheran Church of the Covenant	Maple Heights	$0	$0	$0	$0	$0	$0	$1,005	$0	$0	$0
04435	St Michael Lutheran Church	Marshallville	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
04464	Holy Trinity Lutheran Church	Massillon	$0	$0	$100	$0	$0	$0	$300	$0	$0	$0
13245	Faith Lutheran Church	Massillon	$0	$0	$110	$0	$0	$0	$0	$0	$0	$0
13246	St Jacob Lutheran Church	Massillon	$0	$0	$0	$0	$0	$0	$0	$107	$0	$0
13247	St Paul Lutheran Church	Massillon	$0	$0	$0	$0	$620	$0	$11,335	$215	$0	$20
13248	St Matthew Lutheran Church	Medina	$0	$0	$0	$0	$0	$0	$550	$325	$0	$0
16209	Living Word Lutheran Church	Medina	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
04502	Advent Lutheran Church	Mentor	$0	$0	$0	$0	$0	$0	$3,446	$55	$0	$0
20231	Bethel Lutheran Church	Middleburg Heights	$0	$0	$300	$0	$0	$0	$900	$0	$0	$0
04465	St Paul Lutheran Church	Minerva	$0	$0	$0	$0	$0	$0	$1,187	$0	$0	$0
04592	Zion Lutheran Church	New Middletown	$0	$0	$0	$0	$0	$0	$0	$100	$0	$0
04468	Emmanuel Lutheran Church	New Philadelphia	$0	$0	$0	$0	$0	$0	$0	$541	$0	$0
04593	Emmanuel Lutheran Church	New Springfield	$0	$0	$12	$0	$0	$0	$130	$0	$0	$0
13266	Zion Lutheran Church	New Waterford	$0	$0	$0	$0	$0	$0	$100	$0	$0	$0
04659	St Paul Lutheran Church	Newcomerstown	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
04594	Messiah Lutheran Church	Newton Falls	$0	$0	$0	$0	$0	$0	$0	$478	$0	$0
04595	Trinity Lutheran Church	Niles	$0	$0	$0	$0	$0	$0	$0	$605	$0	$0
04470	St Jacob Lutheran Church	North Canton	$0	$0	$0	$1,000	$0	$0	$0	$0	$0	$0
13267	Zion Lutheran Church	North Canton	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,305
04596	Emmanuel Lutheran Church	North Georgetown	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
04507	All Saints Lutheran Church	Olmsted Twp	$0	$0	$0	$0	$0	$0	$50	$0	$0	$0
04560	St Paul Lutheran Church	Ontario	$0	$0	$0	$0	$0	$0	$415	$0	$0	$0
04440	Augsburg Lutheran Church	Orrville	$0	$0	$0	$0	$0	$0	$300	$0	$0	$0
13274	Israel's Lutheran Church	Paris	$0	$0	$0	$4,553	$0	$0	$0	$0	$0	$0
13109	Divinity Lutheran Church	Parma Heights	$0	$0	$0	$0	$0	$0	$2,170	$5,150	$0	$0

Donor	Name	City	Campaign for the ELCA									
			Congregations		Global Church		Leadership		World Hunger		Where Needed Most	
			Direct Gift	via Synod	Direct Gift	via Synod	Direct Gift	via Synod	Direct Gift	via Synod	Direct Gift	via Synod
04567	St John Lutheran Church	Perrysville	$0	$0	$0	$0	$0	$0	$0	$765	$0	$0
13276	St John Lutheran Church	Petersburg	$0	$0	$0	$0	$0	$0	$370	$0	$0	$0
04568	First Lutheran Church	Plymouth	$0	$0	$0	$0	$0	$0	$0	$180	$0	$0
13281	Prince Of Peace Lutheran Church	Poland	$0	$0	$0	$0	$0	$0	$0	$191	$0	$0
04570	Rowsburg Lutheran Church	Polk	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13287	St Paul Lutheran Church	Ravenna	$0	$0	$0	$0	$0	$0	$710	$0	$0	$0
04599	Holy Trinity Lutheran Church	Salem	$0	$0	$0	$0	$0	$0	$1,520	$0	$0	$0
13296	Emmanuel Lutheran Church	Salem	$0	$0	$0	$0	$0	$0	$0	$383	$0	$0
04600	Trinity Lutheran Church	Sebring	$0	$0	$0	$0	$0	$0	$100	$135	$288	$0
04443	Jerusalem Lutheran Church	Seville	$0	$0	$549	$0	$0	$0	$0	$2,215	$0	$0
04444	St Paul Lutheran Church	Sharon Center	$0	$0	$0	$2,003	$0	$0	$0	$0	$0	$0
04571	First Lutheran Church	Shelby	$0	$0	$0	$0	$0	$0	$0	$1,139	$0	$0
04445	St Paul Lutheran Church	Smithville	$0	$0	$0	$0	$0	$0	$720	$0	$0	$0
04472	Grace Lutheran Church	Steubenville	$0	$0	$0	$0	$0	$0	$420	$352	$0	$0
04446	St Stephen Lutheran Church	Stow	$0	$0	$0	$0	$0	$0	$100	$80	$0	$0
04503	First Lutheran Church	Strongsville	$0	$0	$1,233	$0	$0	$0	$679	$0	$0	$0
13305	Christ Lutheran Church	Struthers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
04669	Shanesville Evangelical Lutheran Church	Sugarcreek	$0	$0	$0	$0	$0	$0	$0	$694	$0	$0
04504	Christ The King Lutheran Church	Twinsburg	$0	$0	$0	$0	$0	$0	$800	$436	$0	$0
07751	Advent Lutheran Church	Uniontown	$0	$0	$50	$0	$0	$0	$0	$621	$0	$0
13318	Zion Evangelical Lutheran Church	Valley City	$0	$0	$0	$0	$0	$0	$1,245	$1,171	$0	$20
04505	Trinity Lutheran Church	Vermilion	$0	$0	$12	$0	$0	$0	$715	$115	$0	$0
04590	Lordstown Lutheran Church	Warren	$0	$0	$0	$0	$0	$0	$330	$2,160	$0	$0
04603	St Paul Evangelical Lutheran Church	Warren	$0	$0	$0	$0	$0	$0	$200	$0	$0	$0
04506	Prince Of Peace Lutheran Church	Westlake	$0	$0	$0	$0	$0	$0	$0	$776	$0	$0
13331	Christ Lutheran Church	Willoughby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
04439	St Peter Evangelical Lutheran Church	Wooster	$0	$0	$0	$0	$0	$0	$0	$543	$0	$0
04451	Zion Lutheran Church	Wooster	$0	$0	$0	$0	$0	$0	$5,260	$0	$0	$0
13333	Salem Lutheran Church	Wooster	$0	$0	$0	$0	$0	$0	$570	$0	$0	$0
04610	Zion Lutheran Church	Youngstown	$0	$0	$0	$0	$0	$0	$0	$1,563	$0	$0
6E Non-Cong	Gifts from Individuals & Synod Direct		$100	$0	$12,272	$0	$28,419	$125	$197,909	$0	$25,497	$0
TOTALS RECEIVED BY THE CHURCHWIDE ORGANIZATION			**$100**	**$0**	**$18,549**	**$9,076**	**$30,539**	**$1,733**	**$250,844**	**$55,611**	**$26,385**	**$1,345**

			Non-Campaign Giving					
			Mission Support	Disaster Response		Non-Campaign		
Donor	Name	City	Direct Gift	Direct Gift	via Synod	Direct Gift	via Synod	Grand Total
04425	Bethany Lutheran Church	Akron	$0	$0	$29,160	$0	$0	$29,160
04427	Holy Trinity Lutheran Church	Akron	$0	$5,000	$2,431	$0	$516	$9,120
04428	Messiah Lutheran Church	Akron	$0	$0	$0	$0	$0	$120
13053	Abiding Savior Lutheran Church	Alliance	$0	$120	$0	$0	$0	$218
04539	Trinity Lutheran Church	Ashland	$0	$0	$0	$0	$0	$3,100
13060	Peace Lutheran Church	Ashland	$0	$0	$0	$0	$120	$1,250
04577	Bethany Lutheran Church	Ashtabula	$0	$0	$10	$0	$0	$10
04580	Messiah Lutheran Church	Ashtabula	$0	$0	$0	$0	$0	$25
13065	Christ Evangelical Lutheran Church	Avon Lake	$0	$0	$0	$0	$0	$3,725
13066	Bethel Lutheran Church	Bath	$0	$0	$0	$0	$0	$200
04479	Bethesda-On-The-Bay Lutheran Church	Bay Village	$0	$109	$0	$0	$0	$1,388
04453	First Lutheran Church	Beach City	$0	$360	$0	$0	$0	$360
04541	St Paul Lutheran Church	Bellville	$0	$0	$200	$0	$0	$6,657
13072	St Paul Lutheran Church	Berea	$0	$0	$845	$0	$0	$1,985
04605	Bethel Lutheran Church	Boardman	$0	$520	$0	$0	$0	$761
07325	Christ The Redeemer Lutheran Church	Brecksville	$0	$500	$0	$1,281	$0	$3,881
13118	Redeemer Lutheran Church	Brook Park	$0	$207	$20	$0	$0	$227
04481	Holy Trinity Lutheran Church	Brunswick	$0	$0	$2,046	$0	$0	$2,046
04611	Lord Of Life Lutheran Church	Canfield	$0	$0	$235	$0	$0	$927
04456	Holy Trinity Lutheran Church	Canton	$0	$671	$1,000	$0	$0	$2,817
04457	Zion Lutheran Church	Canton	$0	$0	$662	$0	$0	$662
04471	Peace Lutheran Church	Canton	$0	$2,000	$2,232	$0	$0	$4,232
04478	St Stephen Martyr Lutheran Church	Canton	$0	$2,910	$0	$0	$0	$5,024
13086	First Lutheran Church	Canton	$0	$0	$275	$0	$0	$481
13087	Good Shepherd Lutheran Church	Canton	$0	$620	$0	$0	$0	$620
13091	Trinity Lutheran Church	Carrollton	$0	$0	$0	$0	$0	$90
30119	Celebration Lutheran Church	Chardon	$0	$350	$0	$0	$0	$350
04482	Advent Evangelical Lutheran Church	Cleveland	$0	$0	$0	$0	$0	$4,000
04483	Bethany English Lutheran Church	Cleveland	$0	$705	$0	$0	$0	$5,572
31254	Peace Lutheran Church	Cleveland Hts	$0	$327	$0	$0	$0	$327
04583	Good Shepherd Lutheran Church	Conneaut	$0	$50	$0	$0	$0	$50
16018	Prince Of Peace Lutheran Church	Cortland	$0	$620	$0	$0	$0	$620
04434	St Luke Lutheran Church	Cuyahoga Falls	$0	$0	$0	$0	$0	$336
04458	Grace Evangelical Lutheran Church	Dover	$0	$0	$9,535	$0	$20	$14,988
04584	St John Lutheran Church	East Liverpool	$0	$0	$0	$0	$0	$135
13171	Grace Lutheran Church	East Palestine	$0	$0	$0	$0	$46	$341
04496	Reformation Lutheran Church	Eastlake	$0	$614	$150	$0	$0	$884
07244	Redeemer Lutheran Church	Elyria	$0	$0	$2,942	$0	$0	$2,942
04426	Faith Lutheran Church	Fairlawn	$0	$0	$0	$0	$0	$1,249
20229	Messiah Lutheran Church	Fairview Park	$0	$0	$366	$1,067	$0	$8,096
13193	Trinity Lutheran Church	Girard	$0	$0	$0	$0	$0	$115

Donor	Name	City	Non-Campaign Giving					Grand Total
			Mission Support	Disaster Response		Non-Campaign		
			Direct Gift	Direct Gift	via Synod	Direct Gift	via Synod	
04493	St John Lutheran Church	Highland Heights	$0	$0	$478	$0	$0	$778
04437	Our Saviour Lutheran Church	Hinckley	$0	$0	$2,246	$0	$0	$3,237
13209	Grace Lutheran Church	Hubbard	$0	$0	$856	$122	$0	$3,923
30334	Rejoice Lutheran Church	Hudson	$0	$0	$0	$0	$0	$212
04588	St Paul Lutheran Church	Jefferson	$0	$0	$200	$0	$0	$662
04461	St James Lutheran Church	Jewett	$0	$0	$1,010	$0	$0	$1,910
04438	Trinity Lutheran Church	Kent	$0	$390	$0	$0	$0	$1,690
04498	Trinity Lutheran Church	Lakewood	$0	$0	$0	$0	$0	$825
04589	St Paul Lutheran Church	Leetonia	$0	$0	$0	$0	$0	$810
04499	First Evangelical Lutheran Church	Lorain	$0	$0	$0	$0	$0	$20
04551	Pleasant Valley Lutheran Church	Lucas	$0	$507	$0	$0	$0	$1,257
04552	St Paul Lutheran Church	Lucas	$0	$0	$0	$0	$0	$1,090
04491	Messiah Lutheran Church	Lyndhurst	$0	$0	$0	$0	$0	$438
13236	St Martin Lutheran Church	Malvern	$0	$125	$0	$0	$0	$195
04553	Clay Memorial Lutheran Church	Mansfield	$0	$250	$986	$0	$18	$2,854
20230	Lutheran Church of the Covenant	Maple Heights	$0	$386	$0	$0	$0	$1,391
04435	St Michael Lutheran Church	Marshallville	$0	$300	$0	$0	$0	$300
04464	Holy Trinity Lutheran Church	Massillon	$0	$0	$0	$200	$0	$600
13245	Faith Lutheran Church	Massillon	$0	$110	$0	$0	$0	$220
13246	St Jacob Lutheran Church	Massillon	$0	$0	$320	$190	$0	$617
13247	St Paul Lutheran Church	Massillon	$0	$3,448	$550	$0	$0	$16,188
13248	St Matthew Lutheran Church	Medina	$0	$0	$1,000	$4	$0	$1,879
16209	Living Word Lutheran Church	Medina	$0	$0	$340	$0	$0	$340
04502	Advent Lutheran Church	Mentor	$0	$0	$0	$0	$0	$3,501
20231	Bethel Lutheran Church	Middleburg Heights	$0	$0	$0	$600	$0	$1,800
04465	St Paul Lutheran Church	Minerva	$0	$175	$0	$0	$0	$1,362
04592	Zion Lutheran Church	New Middletown	$0	$0	$250	$0	$0	$350
04468	Emmanuel Lutheran Church	New Philadelphia	$0	$400	$0	$0	$0	$941
04593	Emmanuel Lutheran Church	New Springfield	$0	$50	$0	$0	$0	$192
13266	Zion Lutheran Church	New Waterford	$0	$0	$0	$0	$0	$100
04659	St Paul Lutheran Church	Newcomerstown	$0	$0	$389	$0	$0	$389
04594	Messiah Lutheran Church	Newton Falls	$0	$50	$444	$0	$0	$971
04595	Trinity Lutheran Church	Niles	$0	$0	$0	$0	$0	$605
04470	St Jacob Lutheran Church	North Canton	$0	$0	$480	$0	$0	$1,480
13267	Zion Lutheran Church	North Canton	$0	$0	$0	$0	$0	$1,305
04596	Emmanuel Lutheran Church	North Georgetown	$0	$100	$0	$0	$0	$100
04507	All Saints Lutheran Church	Olmsted Twp	$0	$0	$0	$0	$0	$50
04560	St Paul Lutheran Church	Ontario	$0	$556	$0	$0	$0	$971
04440	Augsburg Lutheran Church	Orrville	$0	$0	$0	$1,600	$0	$1,900
13274	Israel's Lutheran Church	Paris	$0	$0	$3,972	$0	$0	$8,525
13109	Divinity Lutheran Church	Parma Heights	$0	$0	$2,783	$0	$0	$10,103

Donor	Name	City	Non-Campaign Giving					Grand Total
			Mission Support	Disaster Response		Non-Campaign		
			Direct Gift	Direct Gift	via Synod	Direct Gift	via Synod	
04567	St John Lutheran Church	Perrysville	$0	$0	$271	$0	$0	$1,036
13276	St John Lutheran Church	Petersburg	$0	$0	$90	$9	$0	$469
04568	First Lutheran Church	Plymouth	$0	$0	$0	$0	$0	$180
13281	Prince Of Peace Lutheran Church	Poland	$0	$0	$0	$0	$0	$191
04570	Rowsburg Lutheran Church	Polk	$0	$326	$0	$0	$0	$326
13287	St Paul Lutheran Church	Ravenna	$0	$0	$0	$0	$0	$710
04599	Holy Trinity Lutheran Church	Salem	$0	$95	$0	$0	$0	$1,615
13296	Emmanuel Lutheran Church	Salem	$0	$0	$0	$0	$0	$383
04600	Trinity Lutheran Church	Sebring	$0	$0	$0	$0	$0	$523
04443	Jerusalem Lutheran Church	Seville	$0	$100	$0	$0	$0	$2,864
04444	St Paul Lutheran Church	Sharon Center	$0	$0	$0	$0	$0	$2,003
04571	First Lutheran Church	Shelby	$0	$0	$20	$0	$0	$1,159
04445	St Paul Lutheran Church	Smithville	$0	$0	$0	$0	$100	$820
04472	Grace Lutheran Church	Steubenville	$0	$287	$0	$0	$0	$1,059
04446	St Stephen Lutheran Church	Stow	$0	$177	$0	$125	$0	$482
04503	First Lutheran Church	Strongsville	$0	$0	$0	$2,467	$0	$4,379
13305	Christ Lutheran Church	Struthers	$0	$0	$355	$0	$0	$355
04669	Shanesville Evangelical Lutheran Church	Sugarcreek	$0	$0	$155	$0	$0	$849
04504	Christ The King Lutheran Church	Twinsburg	$0	$0	$366	$0	$0	$1,602
07751	Advent Lutheran Church	Uniontown	$0	$0	$0	$100	$0	$771
13318	Zion Evangelical Lutheran Church	Valley City	$0	$0	$1,037	$0	$0	$3,473
04505	Trinity Lutheran Church	Vermilion	$0	$55	$565	$0	$0	$1,462
04590	Lordstown Lutheran Church	Warren	$0	$0	$0	$0	$0	$2,490
04603	St Paul Evangelical Lutheran Church	Warren	$0	$0	$0	$0	$0	$200
04506	Prince Of Peace Lutheran Church	Westlake	$0	$0	$0	$200	$0	$976
13331	Christ Lutheran Church	Willoughby	$0	$280	$0	$0	$0	$280
04439	St Peter Evangelical Lutheran Church	Wooster	$0	$0	$475	$0	$821	$1,839
04451	Zion Lutheran Church	Wooster	$0	$450	$0	$3	$0	$5,713
13333	Salem Lutheran Church	Wooster	$0	$1,200	$0	$0	$0	$1,770
04610	Zion Lutheran Church	Youngstown	$0	$0	$1,256	$0	$0	$2,819
6E Non-Cong	Gifts from Individuals & Synod Direct		$665,673	$66,059	$0	$77,815	$0	$1,073,869
TOTALS RECEIVED BY THE CHURCHWIDE ORGANIZATION			**$665,673**	**$91,557**	**$73,002**	**$85,782**	**$1,641**	**$1,311,837**

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Section 6
Forms

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BUDGET CHANGE REQUEST FROM

FOR VOTING MEMBERS ONLY

NORTHEASTERN OHIO SYNOD ASSEMBLY
June 14-15, 2019

To be filled out **by 12:00 p.m. Friday, June 14**, and returned to the assembly office (behind the registration tables) for review by the Finance and Budget Development Committee.

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 $_____.

We make this recommendation for the following reasons:

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

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NOMINATION FORM

FOR VOTING MEMBERS ONLY

NORTHEASTERN OHIO SYNOD ASSEMBLY
June 14-15, 2019

The nomination form **for a nomination from the assembly floor** must be submitted to the assembly office (behind the registration tables) by 9:00 a.m., Friday June 14

I wish to nominate _____ for the office / position

of _____. This nominee has consented to serve if elected.

NOMINEE'S INFORMATION

Name _____

Congregation Name _____

Congregation City _____

Conference *(check one)* ☐ Akron-Wooster ☐ Canton-Massillon ☐ Cleveland East ☐ Cleveland West ☐ Eastern ☐ Richland-Ashland ☐ Southern

Demographic Information *(check ALL that apply)* ☐ Male ☐ Female ☐ LGBTQ ☐ Deacon ☐ Clergy ☐ Lay ☐ Person of Color ☐ Primary Language NOT English

Age *(check one)* ☐ 70+ ☐ 60+ ☐ 50+ ☐ 40+ ☐ 30+ ☐ Young Adult (18-30) ☐ Youth (13-17)

Request submitted by:_____
(name of voting member)

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RECORD OF MOTION FORM

FOR VOTING MEMBERS ONLY

NORTHEASTERN OHIO SYNOD ASSEMBLY
June 14-15, 2019

RECORD OF MOTION

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.

Consecutive Number _____ Date _____

In reference to _____

Motion made by _____

I move that

Motion seconded by _____

Motion carried ☐ Yes ☐ No

FOR VOTING MEMBERS ONLY

NORTHEASTERN OHIO SYNOD ASSEMBLY
June 14-15, 2019

RECORD OF MOTION

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.

Consecutive Number _____ Date _____

In reference to _____

Motion made by _____

I move that

Motion seconded by _____

Motion carried ☐ Yes ☐ No

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RESOLUTION FORM

NORTHEASTERN OHIO SYNOD ASSEMBLY
June 14-15, 2019

The resolution form **for resolutions submitted at the assembly** must be submitted to the assembly office (behind the registration tables) by 3:00 p.m., June 8 for consideration by the Committee on Reference and Counsel. Also see Proposed Rules of Procedures section IV. Consideration of Resolutions.

Resolution submitted by:_____

Congregation Name & City: _____

Your Resolution:

Whereas …

Whereas …

Therefore, be it resolved …

Resolved …

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