



# Episcopal Diocese of Southern Ohio

## Mission Share Review Policy Responsible Organization: Diocesan Council

### 1. Purpose:

As described in the Canons of the Episcopal Diocese of Southern Ohio, section 18 (a) 2 requires a Congregation in Good Standing must pay “its full Diocesan assessment for the preceding calendar year by June 30 of any year or by one week before the scheduled meeting of the Convention if that precedes June 30.” Due to circumstances often outside the control of a congregation, this requirement sometimes levies an undue financial hardship on the life of the congregation. It is therefore the duty of the Diocesan leadership to ensure that such events are recognized and the congregations in question are allowed to maintain their status within the Diocese, while at the same time balancing their financial needs with their responsibilities as members of the larger Diocesan family.

The underlying causes for a congregation’s financial difficulties can be many, and the solutions must be tailored for each situation. It is necessary however to ensure that the review process is first and foremost a pastoral issue. It must be fair and balanced, but also must provide a positive experience to the congregation so it may continue to be a vibrant member of the Church.

The purpose of this policy is to identify the several organizations of the Diocese who are involved in the Mission Share Review process and define their responsibilities. The appendices to this policy provide the process in detail as well as guidelines and instructions.

### 2. Scope:

This Mission Share Review Policy applies to all individuals and organizations defined below, including Diocesan Staff personnel, which are involved with the Mission Share Review Process. The Diocesan Council is primarily responsible for this policy and will review this policy on not less than an annual basis and amend it, as required.

It is imperative for all parties involved, Review Committee members and the congregation itself, that a Mission Share Review is to evaluate the Mission Share for the upcoming year. It cannot review the Mission Share that is currently in effect, nor adjust the share for prior years. The Review Committee may, at its discretion, recommend forgiveness of Mission Share amounts that are currently in arrears as part of an overall financial recovery package. This limitation underscores the importance of accomplishing the reviews in a timely manner. It also places a requirement on the congregations themselves to alert the Diocese as soon as possible if they will request a mission share review.

### 3. Responsibilities:

**Diocesan Council:** As the canonically assigned body responsible to “carry out the programs and policies, to set up and implement the operating budget, and to make related expenditures for the Mission and Ministry of the Diocese of Southern Ohio,” Diocesan Council will be notified by the



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Canon for Ministry (or other assigned member of the Diocesan Staff) that a Mission Share Review request has been made. Council will vote to accept performing the review and assign a Council member (and an assistant at their discretion) to lead the review and report back to Council, in writing, the findings of the review. Council will discuss then discuss the findings and recommendations and vote to implement the recommendations (as potentially amended). This vote includes amendment of the budget if required. The Council will transmit their decision to the affected parish, the Diocesan Finance Officer and the other Committees and Commissions involved with the review.

**Canon for Ministry** (or other assigned member of the Diocesan Staff) will receive requests from requesting parishes, notify Diocesan Council, transmit instructions for the review package and work with the parish and review committee to schedule a mutually acceptable meeting time and place. The Canon will be a member of the review committee and attend the meeting.

**Diocesan Finance Officer** will provide a history of the requesting parish's parochial report to the committee as well as a funds remaining report on any budgeted mission share line item funds available. The Finance Officer will provide professional expertise to the Review Committee for analysis of the congregation's budget and investments as well as guidance on potential impacts to the Diocesan budget and cash flow and possible options for alternative reductions in a congregation's mission share liabilities.

**The Finance Committee** will assign a person to be a member of the review committee who will, with the assistance of the Diocesan Finance Officer, review the overall fiscal status of the congregation including endowments, investments and cash accounts to ensure they are being accounted for correctly and they are being used to their correct and best advantage and return.

**The Commission on Congregational Life** will assign a person to the review committee who will evaluate the overall operation and functioning of the congregation paying particular attention to its outreach, participation in the community and other local churches, physical plant and the health of the congregation. If required following the review, the assigned person will report back to the Commission for future COCL action including potential financial support in accordance with their process and procedures.

**The Stewardship Commission** will assign a person to the committee to review past and planned stewardship campaigns and efforts. They will work with the congregation's stewardship committee to recommend future activity to assist their pledge and giving situation.

**The Evangelism Committee** will assign a person to the committee to evaluate past, current and planned activities to incorporate new members into the congregation and make recommendations to strengthen that function as required.



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### **4. Procedures:**

During the distribution of the draft Mission Share Assessment, the Diocesan Finance Officer will include a notification to the congregations that they may request a review of the assessed amount by Diocesan Council by making a written request to Council through the Canon for Ministry. This notification will also be included in the final notice for assessment amount distributed in the summer for use in the final budget preparation.

Upon receipt of a request, the Canon for Ministry will distribute copies to the First Vice President of Diocesan Council and the chairs of the other involved committees. The Canon will acknowledge the request to the congregation and include instructions (Appendix B) for the preparation of a Mission Share Review packet that must be completed and submitted within six weeks of notification. This must be received before a review can be scheduled. The congregation will also prepare to discuss their request at a meeting with the review committee. The congregation will ensure that, as a minimum, the rector or assigned clergy person, the Senior Warden, the Treasurer and representatives for the functions of Stewardship and Evangelism are present at the meeting.

Diocesan Council will appoint a chair for the Review Committee who, with the assistance of the Canon for Ministry, will coordinate a schedule for the review at the congregation's facility. The remaining committees will inform the Canon of their respective assigned members to the Review Committee.

At the Review Meeting itself, the Committee will meet with the representatives from the congregation to receive their request. Following the presentation, the members of the Review Committee will meet one-on-one with their congregational counterparts to further review their status.

Following the review, the chair will caucus the Review Committee to receive their assessments and recommendations. If appropriate, the Committee will meet the congregational representatives immediately thereafter to provide their findings. The Review Committee chair will document these findings and present them to Diocesan Council at their next meeting for acceptance or modification.

The chair will transmit the final disposition to the congregation by letter with copies to the other involved commissions for their information and action if follow up activity is required.



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## **Appendix A** **Sample Mission Share Review Request Response**

[date]

The Rev. AAA BBB  
Canon for Ministry  
Diocese of Southern Ohio  
412 Sycamore Street  
Cincinnati, Ohio 45202

Dear [Rector and Senior Warden]:

We have received your congregation's request for Diocesan Council to review your Mission Share Assessment for [Mission Share Year]. We



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## Appendix B

### **Mission Share Review Package (prepared by the requesting Congregation)**

In order for the Mission Share Review Committee to effectively review the Mission Share Request, the requesting congregation will prepare and submit the following information to the Canon for Ministry to be distributed to the Committee before the meeting. This package must be completed and received by the Diocese before a Review is scheduled.

#### **1. Overview/Background:**

Provide a short narrative describing the history of the parish with emphasis on the events of the last five years. This should include clergy tenures (full time; interims; part time), changes in membership, local factors directly affecting the congregation (business closings, neighborhood changes and transitions), and any other factors of which the congregation believes that the review committee should know.

#### **2. Financial History**

Provide a financial history for the last five years (minimum) that shows both income and expenditures in sufficient detail to track the major sources of income and categories of expenses as well as a current balance sheet showing all assets and liabilities of the congregation. If there are any endowment or investment funds, provide a list of them with any restrictions on their use and how the funds are held (e.g., stock, PNC mutual funds, money market).

#### **3. Stewardship**

Provide a history of the last five years of congregational pledge, plate and special giving, including the pledged amount versus actual received as well as the number of pledging units. Give a short description of the stewardship program over that period, your assessment of the success/shortcomings of the programs and your stewardship plan for the current year. Include any events that may be associated with a rapid rise or fall in pledging units or giving amounts.

#### **4. Evangelism**

Describe the current program for church growth (if any). Provide a five year history of the congregational population (Participation & Giving Trends are available from the National Church at [http://www.episcopalchurch.org/growth\\_60791\\_ENG\\_HTML.htm?menupage=50929](http://www.episcopalchurch.org/growth_60791_ENG_HTML.htm?menupage=50929)). Include any significant events that may be associated with rapid fluctuations in attendance or membership.

#### **5. Outreach**

Describe your efforts and programs through which you reach outside your congregation. Provide details on projects run by the congregation and the amount of your participation (people, space and



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financial). Describe any ecumenical, inter-denominational or multi-parish (e.g., Deanery) programs in which the congregation is involved and the level of involvement. The objective of this section is to look at the interaction and importance of the congregation to its community.



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### Appendix C Mission Share Review Committee Guidelines

#### 1. Overview

A Mission Share Review is often a very stressful time for a congregation. Many have worked very hard to ‘stay afloat’ and have regularly sacrificed to make their Mission Share payments. Therefore, the request for such a mission share review is sometimes requested as almost a last resort – a parish or mission is usually already in difficulty. This factor must remain in the thoughts of the committee throughout the process.

The Mission Share Review must be more than giving a congregation a financial boost. It is a combined process through which multiple facets of the Diocese work with a congregation to objectively review the several areas that affect financial stability and then provide a consolidated plan for the Diocese and the congregation to work together to help them to stay as valuable members of the Diocese and the community.

The underlying causes for a congregation’s financial difficulties can be many, and the solutions must be tailored for each situation. It is necessary however to ensure that the review process is first and foremost a pastoral issue. It must be fair and balanced, but also must provide a positive experience to the congregation so it may continue to be a vibrant member of the Church.

The purpose of this Appendix is to give some general guidelines for the various organizations of the Diocese who are involved in the Mission Share Review process and help define their roles and objectives.

#### 2. Diocesan Council (Chair)

Ensure that the Review Committee members know the time and location of the meeting so it can begin promptly. Begin with a prayer. Have all attendees introduce themselves and the functions they represent. If time allows (especially if some attendees are delayed), take a tour of the church and facilities. This is the first time that most committee members will have been to this congregation and it will allow the congregation to “show off” their building. Allow the church to present its items for the review, and then see if there are any group questions. Allow time then for one-on-one discussions between the Diocesan representatives and their counterparts, and then bring the group together for any final discussion.

Take a short time to gather the Review Committee together away from the congregational representatives and poll the members for their reaction and top level recommendations. If possible, relay this immediately following your meeting back to the congregation committee, but remind them that this is a preliminary decision and that it needs to be approved by Diocesan Council.



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Prepare a short synopsis of the meeting for distribution and concurrence of the Mission Review Committee (See Appendix D for an example). Following coordination, present it to Diocesan Council for acceptance and then send a letter to the congregation documenting Council's decision with copies to the Review Committee and the chairs of the several committees or commissions if they are tasked with any follow up action to assist the congregation. See Appendix E for an example letter.

### **3. Finance Committee Representative and Diocesan Finance Officer**

This is not an audit of the books. It is a review of the overall financial health of the congregation and assist them to improve their process, if required. Ensure that the investments and endowments are both documented properly and are being held in instruments that provide a solid rate of return. Many congregations have depleted their endowments for survival and have little to no reserve for emergencies (e.g., furnace replacement, major roof repairs). Ensure any outside income from parish related activities (e.g. preschool) are properly documented.

### **4. Stewardship Commission**

Review the past and present stewardship campaigns/efforts along with the history of pledges and giving amounts. Review any drastic changes from year to year for potential weak areas. Provide assistance to improve giving campaigns including special assistance from Stewardship Commission if warranted.

### **5. Evangelism Commission**

Review past and current efforts for evangelism and membership increases. Review changes from year to year to ascertain potential causes. Expected changes due to rector changes, etc. should be noted. Provide suggestions to improve evangelism, if necessary.

### **6. Committee on Congregational Life**

This portion of the review provides a more holistic view of the congregation, reviewing its overall health and place in the local community. Outreach programs, inter-denominational activities and service to the community are important to the congregation and provide a basis for potential ongoing support of the congregation. If the situation warrants, provide the assessment back to COCL for possible long term action. If necessary, inform the congregation of COCL grants and other Diocesan assistance available and offer assistance to apply for them.





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### Appendix D – Example Letter to Review Committee

2 April 2007

Mission Share Review Committee for  
St. Andrew's Episcopal Church, Dayton, OH.

Subject: Recommendation for Diocesan Council

Dear Committee Members:

Following our meeting at St. Andrew's, Dayton, we presented some additional tasks to the Rector and Vestry that needed completion prior to making a final decision. These actions included:

- Review the recently submitted Parochial Report to ensure the proper accounting for funds used from savings and investments and correct any errors for amounts that may have been inadvertently used in the Mission Share calculations. Provide the results of this review to the Diocesan Financial Officer and correct the Parochial Report as required.
- Commitment by the Vestry to allocate and regularly pay a portion of their Mission Share to alleviate the impact of paying it in a lump sum before the Diocesan deadline.
- Review the parish investment to ensure a consistent and reasonable return on investment.
- Brief the Vestry on the results of the Review and ensure their commitment to year-round stewardship and to keep the parish members informed of the financial status on a regular basis.
- Provide a nominal schedule for Mission Share payments over a five year period that will allow for a sustainable growth and a reduced financial impact to the parish, but acknowledges the desire of the parish to be a full participant, both spiritually and financially, in the life of the Diocese.

In discussions and email among The Rev Jane Gerdson, Patty Hassel, and myself, these actions have been taken. Endowment/investment income has been reviewed and the common stock is being sold and reinvested in the Diocesan PNC portfolio.

Based on this effort by St. Andrew's, Dayton, I propose the following be presented to Diocesan Council for their approval:

- The request for relief of the 2007 Mission Share be granted, in part, based on the parishes review of the existing finances and current actions toward improvement of their financial position.
- A grant of full relief of the 2006 Mission Share be approved to allow the parish to establish a reasonable five year payment schedule that better reflects the current financial position of the parish and allows them to 'grow' into a full mission share, without penalty, by 2012. The payment schedule is defined below.



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**St Andrew's Mission Share Payment Schedule**

Year	Current Status		St Andrew's Revised Request			Mission Review Committee		
		Notes		Notes	Payment Plan	Mission Share	Notes	Payment Plan
2006	\$ 13,061.00	In arrears	\$ 13,061.00	No Change		\$ -	Forgive	
2007	\$ 15,070.00	Current MS	\$ 10,070.00	Reduce by \$5000	\$ 9,665.00	\$ 15,070.00	No Change	\$ 9,200.00
2008	\$ 9,033.00	Calculated	\$ 5,200.00	Their estimate	\$ 9,665.00	\$ 9,033.00	Calculated	\$ 9,700.00
2009	\$ 10,162.13	12.5% growth	\$ 5,200.00	Hold at 2008	\$ 9,665.00	\$ 9,484.65	5% Growth	\$ 10,600.00
2010	\$ 11,432.39	12.5% growth	\$ 5,200.00	Hold at 2008	\$ 9,665.00	\$ 9,958.88	5% Growth	\$ 11,700.00
2011	\$ 12,861.44	12.5% growth	\$ 5,200.00	Hold at 2008	\$ 9,665.00	\$ 10,456.83	5% Growth	\$ 12,803.00
	\$ 71,619.96	Potential Liability	\$ 43,931.00		\$ 48,325.00	\$ 54,003.36	Total "owed"	\$ 54,003.00

- The Mission Share for the year 2012 will be calculated on the Parochial Report for 2010 and will not be subject to the 112.5% growth limitations.
- To ensure the projected growth in membership and pledges are attained and maintained, the Vestry of St. Andrew's will engage in close consultation and guidance from the Diocesan Evangelism and Stewardship Commission to assist them in their programs.
- Since St Andrew's, Dayton is receiving Diocesan aid in the form of Clergy Support and other programs, the Commission on Congregational Life will maintain its contact with the parish on a regular basis and provide such guidance and assistance as they deem necessary for the continued life of this valuable resource to our Diocese.

This action is based on the loss of pledged income over the preceding years due to departures from the parish and the decline of membership.

Sincerely,

Raymond H. Lanier, Jr.  
Diocesan Council



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## Appendix E – Example Letter to Congregation

23 April 2007  
Rector, Wardens and Vestry  
St. Andrew's Episcopal Church  
1060 Salem Avenue  
Dayton, OH 45406-5198

Subject: Mission Share Review

The Mission Share Review Committee that met with you in late February presented its findings to Diocesan Council at their April meeting. This recommendation was based on not only the review itself, but the successful follow up actions and the completion of the additional tasks presented to the Rector and Vestry. These actions included:

- Review the recently submitted Parochial Report to ensure the proper accounting for funds used from savings and investments and correct any errors for amounts that may have been inadvertently used in the Mission Share calculations. Provide the results of this review to the Diocesan Financial Officer and correct the Parochial Report as required.
- Commitment by the Vestry to allocate and regularly pay a portion of their Mission Share to alleviate the impact of paying it in a lump sum before the Diocesan deadline.
- Review the parish investment to ensure a consistent and reasonable return on investment.
- Brief the Vestry on the results of the Review and ensure their commitment to year-round stewardship and to keep the parish members informed of the financial status on a regular basis.
- Provide a nominal schedule for Mission Share payments over a five year period that will allow for a sustainable growth and a reduced financial impact to the parish, but acknowledges the desire of the parish to be a full participant, both spiritually and financially, in the life of the Diocese.

Based on this effort by St. Andrew's, Dayton, Diocesan Council approved the following:

- The request for relief of the 2007 Mission Share is granted, in part, based on the parish's review of the existing finances and current actions toward improvement of their financial position. The full amount of the 2007 Mission Share will be blended into a five year payment schedule.
- Full relief of the 2006 Mission Share is granted allow the parish to establish a reasonable five year payment schedule that better reflects the current financial position of the parish and allows them to 'grow' into a full mission share, without penalty, by 2012. The payment schedule is defined below.



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**St Andrew's Mission Share Payment Schedule**

Year	Current Status		St Andrew's Revised Request			Mission Review Committee		
		Notes		Notes	Payment Plan	Mission Share	Notes	Payment Plan
2006	\$ 13,061.00	In arrears	\$ 13,061.00	No Change		\$ -	Forgive	
2007	\$ 15,070.00	Current MS	\$ 10,070.00	Reduce by \$5000	\$ 9,665.00	\$ 15,070.00	No Change	\$ 9,200.00
2008	\$ 9,033.00	Calculated	\$ 5,200.00	Their estimate	\$ 9,665.00	\$ 9,033.00	Calculated	\$ 9,700.00
2009	\$ 10,162.13	12.5% growth	\$ 5,200.00	Hold at 2008	\$ 9,665.00	\$ 9,484.65	5% Growth	\$ 10,600.00
2010	\$ 11,432.39	12.5% growth	\$ 5,200.00	Hold at 2008	\$ 9,665.00	\$ 9,958.88	5% Growth	\$ 11,700.00
2011	\$ 12,861.44	12.5% growth	\$ 5,200.00	Hold at 2008	\$ 9,665.00	\$ 10,456.83	5% Growth	\$ 12,803.00
	\$ 71,619.96	Potential 'Liability'	\$ 43,931.00		\$ 48,325.00	\$ 54,003.36	Total "owed"	\$ 54,003.00

- The Mission Share for the year 2012 will be calculated on the Parochial Report for 2010 and will not be subject to the 112.5% growth limitations.
- To ensure the projected growth in membership and pledges are attained and maintained, the Vestry of St. Andrew's will engage in close consultation and guidance from the Diocesan Evangelism and Stewardship Commission to assist them in their programs.
- Since St Andrew's, Dayton is receiving Diocesan aid in the form of Clergy Support and other programs, the Commission on Congregational Life will maintain its contact with the parish on a regular basis and provide such guidance and assistance as they deem necessary for the continued life of this valuable resource to our Diocese.

This action is based on the loss of pledged income over the preceding years due to departures from the parish and the decline of membership.

This decision is being relayed to the Canon for Ministry, the Diocesan Financial Officer, and the Chairs of the Commission on Congregational Life, Evangelism and Stewardship for their respective actions based on the decision of Council

Sincerely,

Raymond H. Lanier, Jr.  
First Vice President  
Diocesan Council

cc: The Rev. Walter Mycoff, Canon for Ministry  
Ms Patty Hassel, Diocesan Financial Officer  
Ms. Pat Ellertson, Chair of the Commission on Congregational Life  
The Rev. Jeffrey Queen, Chair of Evangelism Commission  
Dick Tuttle, Chair of Stewardship Commission