



## **Mennonite Church USA Treasurer's Handbook**

### **Table of Contents**

1. Introduction (page 2)
2. Check writing options (page 3)
3. Organizations to include in a congregational spending plan or offering schedule (page 4)
4. What are the costs related to our churchwide ministries? (page 5)
5. Household income study (pages 5-6)
6. Congregational financial management from the *Giving Project* (pages 8-13)
7. Confused about names of organizations? (page 14)
8. What are the different giving tools currently available? (pages 15-16)
9. MEA Unified Giving program (page 17)
10. Denominational organizational chart (page 18)
11. Frequently asked questions (page 19)
12. Resources for further reference (page 20)

## Introduction

The Mennonite Church USA Treasurer's Handbook is designed for congregational treasurers and finance committees. It is a tool to help congregations as they plan and implement their giving to churchwide ministries, their area conference, and other Mennonite organizations.

From the table of contents you can see there are a number of resources to assist congregations with their budgeting process. There is also a listing of additional things a congregation might add to the handbook.

The handbook provides a number of sample policies and procedures which are in use by other congregations. As the congregation comes across additional policies and procedures they can be added to the handbook. Why write policies and procedures when others have done so and you can adapt them for your use?

The Treasurer's Handbook is an incomplete document. It will always be "in process" as we develop new tools and new resources. It is written in Microsoft Word so that users can adapt the information as appropriate for their setting.

As you use the handbook and have suggestions for improvements and additions, please contact me at [MartyL@MennoniteUSA.org](mailto:MartyL@MennoniteUSA.org).

Thank you and blessings,

Marty Lehman, director of communication and development  
Mennonite Church USA Executive Leadership

11/03/08

## Check writing options

### I want to write one check to support all the churchwide ministries beyond my area conference.

#### Option 1:

Send your check to your area conference with instructions on how you'd like the money divided. Not all area conferences offer this service, so be sure to check in advance.

#### Option 2:

Address your check to Mennonite Church USA and send it to  
722 Main Street, PO Box 347  
Newton, KS 67114-0347

We will divide the check as follows:

- 66% Mennonite Mission Network
- 15% Mennonite Church USA Executive Leadership
- 14% Mennonite Education Agency
- 3% Mennonite Publishing Network
- 2% Racial Ethnic Constituency Groups

NOTE: All checks, including estate gifts, addressed to Mennonite Church USA with no designations will be divided along the above formula. For members from the “old” Mennonite Church tradition this may be confusing as the term Mennonite Church generally meant General Board. In Mennonite Church USA this term means the check will be divided.

### I want to write separate checks

You are welcome to write separate checks and send them directly to the churchwide agencies, area conferences, etc. Mennonite Education Agency, Mennonite Mission Network, and Mennonite Publishing Network are all 501(c)(3) organizations who can receive direct contributions.

Mennonite Church USA Executive Leadership, PO Box 347, Newton, KS 67114-0347

Mennonite Education Agency, 63846 CR 35, Suite 1, Goshen, IN 46528-9621

Mennonite Mission Network, PO Box 370, Elkhart, IN 46515-0370

Mennonite Publishing Network, 616 Walnut Ave, Scottdale, PA 15683-1999

Mennonite Women, Mennonite Men, African American Mennonite Association,  
Iglesia Menonita Hispana, Native Mennonite Ministries: PO Box 347, Newton, KS 67114-0347

## Which Mennonite Church USA organizations should my congregation include in our spending plan/offering schedule?

Below are the organizations and programs we recommend you include:

- Mennonite Church USA Executive Leadership, PO Box 347, Newton, KS 67114-0347
- Mennonite Education Agency, 63846 CR 35, Suite 1, Goshen, IN 46528-9621
- Mennonite Mission Network, PO Box 370, Elkhart, IN 46515-0370
- Mennonite Publishing Network, 616 Walnut Ave, Scottdale, PA 15683-1999
- Racial Ethnic Constituency Groups, PO Box 347, Newton, KS 67114-0347
  - African American Mennonite Association (AAMA)
  - Iglesia Menonita Hispana (IMH)
  - Native Mennonite Ministries
- Your Area Conference

Your congregation might also want to consider supporting:

- Mennonite Men, PO Box 347, Newton, KS 67114-0347
- Mennonite Women, PO Box 347, Newton, KS 67114-0347
- Mennonite Colleges/Universities and Seminaries: Mennonite Education Agency, 63846 CR 35, Suite 1, Goshen, IN 46528-9621
- Racial Ethnic Leadership Education Fund (RELE): Mennonite Education Agency, 63846 CR 35, Suite 1, Goshen, IN 46528-9621

If your congregation supported Mennonite Board of Congregational Ministries (MBCM), that organization is no longer a stand-alone organization but is now part of Executive Leadership. Many of the MBCM functions and programs continue, but within Mennonite Church USA Executive Leadership. You can continue to support these ministries through a separate check or included in your gift to Mennonite Church USA Executive Leadership.

Some congregations are also supporting Intercultural Relations. Like the former MBCM, these ministries are under the leadership of Mennonite Church USA Executive Leadership Intercultural Relations team. Again, these ministries can be supported through a separate designation or added to your gift to Executive Leadership.

You can write checks directly to any of these organizations or you can send one check with specific designations to Mennonite Church USA, PO Box 347, Newton, KS 67114-0347.

## What are the costs related to our churchwide ministries?

There are different ways to think about how much it costs to operate the organizations of Mennonite Church USA. One way is to look at the churchwide ministries' budgets and divide by 115,000 Mennonite Church USA members. For example, the Executive Leadership budget is \$2,000,000. Two million divided by 115,000 equals \$17 per person/member.

Using the formula above, the costs are as follows:

- Mennonite Church USA Executive Leadership - \$17 per member
- Mennonite Education Agency - \$4.50 (including RELE) per member
- Mennonite Mission Network - \$ 56.50 per member
- Mennonite Publishing Network - \$2 per member
- Racial/Ethnic Constituency Groups - \$1.50 per member

These figures can not be taken too literally since the budgets of the above organizations do not come entirely from contributed dollars.

## Household income

In the 2005 study of household giving, we learned income levels of Mennonite Church USA members.

<u>Household Income</u>	<u>Percentage</u>
Below \$20,000	13.3%
Between \$20,000 and \$40,000	28.7%
Between \$40,000 and \$60,000	28.5%
Between \$60,000 and \$80,000	14.5%
Between \$80,000 and \$100,000	8%
Between \$100,000 and \$150,000	3.7%
Between \$150,000 and \$250,000	2%
Over \$250,000	1.3%

In the same study we learned that members contribute (all their charitable giving) at different levels:

Give less than 1%	2.5 %
Give between 1 and 5%	18.7%
Give between 6 and 9%	19.2%
Give approximately 10%	31%
Give more than 10%	28.7%

Example: Menno Congregation

100 Members – 46 households

	tithe – 10%	7%
6 households – income of \$15,000	\$9,000	\$6,300
13 households – income of \$30,000	\$39,000	\$27,300
13 households – income of \$50,000	\$65,000	\$45,500
7 households – income of \$70,000	\$49,000	\$34,300
3 households – income of \$90,000	\$27,000	\$18,900
2 households – income of \$125,000	\$25,000	\$17,500
1 household – income of \$200,000	\$20,000	\$14,000
1 household – income of \$300,000	<u>\$30,000</u>	<u>\$21,000</u>
Total (income \$2,640,000)	\$264,000	\$184,800

If members give ten percent of their income, Congregation A should be able to support a spending plan of approximately \$264,000. If members give at a rate of 7% of their income the spending plan is reduced to approximately \$184,000.

### Some additional information from this study:

- There is a strong correlation between the level of giving and a person's theological and political views.
  - Individuals who are more conservative, both politically and theologically, are more generous.
  - Individuals who are more liberal, both politically and theologically, are less generous but more likely to give all their charitable dollars to Mennonite organizations.
- Variables found as predictors of giving to charity:
  - Active in congregational life
  - Giving “out of a habit of giving back to God a part of what has been given to me”
  - Older in age
  - Increased “financial ability to give in recent years”
  - Persons giving less are more motivated to give for special needs
- Predictive model for giving to Mennonite organizations:
  - Personal commitment to the church
  - A “habit of giving”
  - A giving “worldview” that extends beyond the local congregation
  - Less focus on autonomy of local congregation
- Perspectives of members of age less than 41 years old:
  - They give to charity, but at a lower percentage
  - They are not less likely to give to Mennonite organizations
  - They are less likely to be in a “habit of giving” and less likely to respond to “firstfruits”
  - Feel limited by the concept of “firstfruits”
  - A strong intention to one day make a significant gift
  - Want their giving to make a difference – want to change lives for Jesus
- Perspectives of members in multi-racial congregations:
  - More likely to be active in their congregations
  - More likely to give a higher percentage of their income to charity
  - Less likely to be giving a majority of their charitable dollars to Mennonite organizations
  - No other statistical differences found

## Congregational Financial Management

(From *The Giving Project*)

The Giving Project suggests a fourfold process of financial methodology:

1. **Estimating congregational giving.** There are a variety of well-tested materials available to churches who commit to estimating giving. Some churches use an every-member visit, others a phone-calling campaign, still others a 'pony express' route. Some might use their small group structures. Most of these methods are effective, but only for about three years at a time. After three years the method becomes a little too familiar and planners start cutting corners, and with the corners goes the soul and enthusiasm for that method. When the method is changed every three years a fresh perspective is kept, energy is maintained, and participation remains high. However, we recommend that whatever you do, collect these giving estimates in worship just as you would any offering.
2. **Setting percentages for distribution according to congregational mission.**
  - a. Maintain a center for worship (local ministry) – 10 to 25 percent of spending plan. Less than this percentage, buildings tend to fall into disrepair. More than this, they become debt-bound or lose sensitivity to ministry opportunities.
  - b. Be generous with those called to serve the congregation (staff) – 40 to 60 percent of spending plan. Less than this percentage, and staff verges on burnout. More than this and churches tend to lose ministry of the laity and experience fiscal stress.
  - c. Help needy people in the congregation and around the world (benevolences) – 15 to 50 percent of spending plan. Less than this percentage and churches become too internally focused to be any good at expanding God's kingdom. More than this and problems develop with investing in the nurture and discipling of those who attend the congregation.
3. **Linking distribution percentages with the congregational vision for the next year.**

Two things happen when a congregation agrees on percentages for distribution.

  - a. First, the church can allocate line items within each of the categories, in accordance with the mission and goals of the congregation.
  - b. Second, the church may create an almost unlimited potential for being generous. Note the example below.
    - i. A church plans to spend \$100,000
      - 25 percent (\$25,000) has been earmarked for needy people in the community and around the world. The rest is divided between local operations and staff compensation.
      - 25 cents of each dollar collected is earmarked immediately. The remaining 75 cents is used as needed.
    - ii. When the church actually collects \$100,000
      - \$25,000 is already distributed to its promised mission endeavors.
      - \$75,000 is raised for local operations and staff compensation.
      - Whatever other money is collected on top of the \$100,000 can be given totally to mission.
      - The church experiences unlimited potential because 25% of the regular offering is always given to mission; once the entire estimate is collected all giving can be

designated to additional special mission projects; and people have more freedom to do all their giving in worship with the local congregation.

#### 4. Following through.

- a. **Build good decision-making processes.** Many congregations find they have difficulty talking about money not because they are poor stewards, but because they have a poor decision-making process.
- b. **Link integrity to following-through on decisions.** When decisions are made, the congregation needs to “stay the course” and follow through with decisions made. For example, a congregation decided to start a second service on an experimental basis and reevaluate after six months. Two months into the process there was pressure to discontinue the second service, rather than waiting the entire six months.
- c. **Report your spending effectively.** Have your reports match the spirit and style of your spending plans.
- d. **Communicate ideals but expect reality.** Ideally, everyone will agree with these changes in congregational financial management. Realistically, some will still prefer older patterns because they’re familiar. Ideally, everyone will understand these methods. Realistically, some won’t make the effort. Ideally, everyone participates in giving estimates, and in working with spending plans. Realistically, it takes time for older patterns to pass on. Don’t be abrupt with making change. Treat the passing with dignity.

#### Other spending plan considerations:

**Endowments:** Some churches have enhanced their giving potential by endowing operational expense like building maintenance, or investing in people development through scholarship programs or foundations. Don’t try to endow staff salaries, mission, or program, because that just perpetuates a meet-the-budget mentality. Reports and use of endowments should be kept separate from a congregation’s giving estimates and spending plan. It is wise to pass a policy on endowment before one is given to your congregation. It is a lot easier to make solid decisions when no outside pressure is forcing the issue. Endowments are more useful in the long term if their restrictions are minimal. Needs change over time, and many times endowments suddenly find themselves without a program.

**Fiscal Year:** Many churches connect their fiscal year to the calendar year. But one of the problems with this is trying to round up giving estimates and put together a spending plan during the busy Advent season. The second problem is that it makes the fiscal year begin during the congregation’s weakest giving months. Traditionally, January, February, and June are months during which a congregation’s cash flow is stressed. Late spring and September through December are usually the strongest income months. When a fiscal year begins during the weaker months, right away it looks like your income is behind the estimate of giving. You spend the year feeling as if you must play catch up, particularly at the end of the year. But you can easily correct these problems when a fiscal year begins during the strongest months.

## Sample Congregational Spending Plan

Congregation's estimated giving	\$194,000.00
Other expected income	\$ 6,000.00
Total income	\$200,000.00
Current reserve fund (8.22% of estimated giving)	\$ 16,436.17
Maintaining our center of worship (20% of funds)	\$ 40,000.00
Utilities	
Building repairs	
Custodial supplies	
Insurance	
Music	
Sunday school curriculum	
Vacation Bible School	
Committee expenses	
Being generous with our staff (48% of funds)	\$ 96,000.00
Staff salaries	
Staff benefits	
Business expenses	
Office supplies and equipment	
Postage	
Phone	
Helping needy people in the church and around the world (32% of funds)	\$64,000.00
Church schools	
Denominational missions	
Local food pantry	
Prison ministry	
Church planting	
Denominational and area conference support	
Local ministries	
Total spending plan	\$200,000.00

## Sample Congregational Narrative Spending Plan

Our mission is to proclaim the reign of God in worship, in our engagement in mission, and in our community life. We will strengthen our discipleship to this task this next year by:

1. *Proclaiming the reign of God in our worship through planning and hosting as many as 65 worship events.* We will use \$75,000 in doing so. This includes some of the expenses to maintain a gathering place for worship, supplies, compensation for time spent to develop messages from Scripture for our spiritual growth, administration, and miscellaneous expenses when we host a wedding or a funeral.
2. *Proclaiming the reign of God by engaging in mission through nine ministry organizations. People from our church are connected to these ministries and we choose to invest in their efforts.* The mission committee is the resource for this work. Our donations to the below-listed organizations and the costs for mission education means we will use \$77,000 of collected money for this end. This \$77,000 represents our corporate firstfruits giving to extend God's kingdom around the world. It is 38.5 percent of each dollar you have estimated you will give next year, and that percentage will be set aside from every dollar collected during our worship services. These ministries include:
  - a. Church planting in Gary, Indiana (Harry and Betty Smith have relocated to assist in this effort).
  - b. Our connection to area conference and denominational resources (Rhonda Becker serves on the area conference education committee).
  - c. Prison ministry (Thom Dean and Jack Granger are volunteers).
  - d. Our support of the Kranke family, who serve as missionaries through Mennonite Mission Network in Chile.
  - e. The food pantry (directed by Sara Fernandez).
  - f. Church schools (we have six students attending the local Mennonite college and three at the local Mennonite high school).
3. *Proclaiming the reign of God through our community life.* This includes the pastoral care we provide for members and friends of our community, Christian education, our fellowship dinners, a significant portion of our pastor's ministry and administrative time, the work of the trustees, fellowship committee, Sunday school superintendents, and a share of maintaining the building in which we meet. We expect to use \$48,000 for these things.

We hope to receive more than the \$200,000 we collectively estimated we would give in worship this next year. When and if this happens, we look forward to extending even more generosity than we dreamed.

## **Worship, stewardship, and the budget: One congregation's attempt at firstfruits giving and the 1 percent challenge.**

One congregation designed a process to help their congregation to consider lifestyle issues, stewardship, the meaning of the lordship of Christ, and firstfruits giving. They also wanted to take on their denomination's challenge to increase their giving by 1 percent of their income each year.

### ***Summary of giving estimate and spending plan process***

1. A stewardship committee (chair of trustees, treasurer, elder, pastor, and any additional at-large members invited by the trustees) meets in early fall to make plans for highlighting stewardship throughout the year.
2. Two Sundays to highlight stewardship in worship are planned for the fall. For those Sundays, there will be a coordination of worship, sermons, and classes on stewardship for all age levels.
3. An invitation is extended to order offering envelopes – one way to encourage giving in a firstfruits manner.
4. A packet of materials is distributed in mid-to-late November containing selected references and anecdotes on stewardship, spending plan highlights and process, samples of the 1 percent commitment, and a giving estimate form.
5. Stewardship Sunday is observed on the first Sunday of December. Celebration of stewardship and the collection of giving estimates is part of the worship service that day. Pastors send a letter the week before, reminding the congregation of the celebration. Telephone calls are made (as needed) following that Sunday, reminding people to return the forms.
6. The stewardship committee reports to the trustees and to the administrative council the amount of estimates received and determines any necessary adjustments to the spending plan. The annual business meeting is held in January to review the spending plan approved by the trustees and the administrative council and to seek approval of the total congregation.
7. The results of the giving estimates and the spending plan process were as follows:
  - a. A balanced spending plan equal to the estimates received was presented, discussed and approved.
  - b. Total estimates: 85 (79 adults and 6 children). 90% of families regularly attending estimated this giving.
  - c. \$259,000 was estimated, up 3.4% from the previous year. Average estimate: Adults (family unit) - \$3,280 and children \$150.
  - d. Further breakdown estimates:
    - i. 11 new estimates.
    - ii. 40 estimated more than the prior year.
    - iii. 48 estimated they would give on a firstfruits basis.
    - iv. 20 estimated they would give 1% more of income.
8. People new to the church received information about the congregation's financial management with no expectations. The information is also part of membership classes, at which time leaders encourage one to begin estimating.

A “typical family”

Annual income	\$50,000
Giving to church – 5%	\$ 2,500

The request for (year)

1. Make God number one in your life.
2. Give to God on a firstfruits basis.
3. Work toward giving at least 10% of your income through the church offering plate.
4. Give at least 1% more of income next year.

Next year’s income (5% raise)	\$52,500
Giving to church – 6%	\$ 3,150*

\*You would be giving \$12.50 more each week. The annual total would be a 26% increase over the dollar amount actually given the previous year!

## I'm confused with all the new names for the organizations

Below is a chart of old and new names:

<b>Mennonite Church (old)</b>	<b>Mennonite Church USA (new)</b>
Mennonite Church General Board	Mennonite Church USA Executive Board
Mennonite Church General Board (staff)	Mennonite Church USA Executive Leadership
Mennonite Board of Congregational Ministries (MBCM)	Mennonite Church USA Executive Leadership
Mennonite Mutual Aid (MMA)	Mennonite Mutual Aid (MMA)
Mennonite Board of Education (MBE)	Mennonite Education Agency (MEA)
Mennonite Board of Missions (MBM)	Mennonite Mission Network (MMN)
Mennonite Publishing House (MPH), including the Herald Press book imprint	Mennonite Publishing Network (MPN), including Herald Press book imprint, Faith & Life Resources imprint for curriculum and periodicals
Herald Press	Mennonite Publishing Network (MPN), including Herald Press book imprint and Faith & Life Resources imprint for curriculum and periodicals
Minority Education Fund	Racial Ethnic Leadership Education Fund (RELE)
Women's Missionary and Service Commission (WMSC)	Mennonite Women USA
Associate Groups	Constituency Groups: Mennonite Women USA, Mennonite Men, African American Mennonite Association (AAMA), Iglesia Menonita Hispana (IMH), Native Mennonite Ministries
Mennonite World Conference (MWC)	Mennonite World Conference (MWC)

<b>General Conference Mennonite Church (old)</b>	<b>Mennonite Church USA (new)</b>
General Conference Mennonite Church General Board	Mennonite Church USA Executive Board
General Conference Division of General Services (DGS)	Mennonite Church USA Executive Leadership
Commission on Education (COE)	Mennonite Church USA Executive Leadership
Commission on Overseas Missions (COM)	Mennonite Mission Network
Commission on Home Ministries (CHM)	Mennonite Mission Network
Faith and Life Press	Mennonite Publishing Network (MPN)
Women in Mission	Mennonite Women USA
Mennonite Men	Mennonite Men
Higher Education Council	Mennonite Education Agency (MEA)
Mennonite World Conference (MWC)	Mennonite World Conference (MWC)

## What are some of the different giving tools currently available?

Making financial transactions electronically has become quite customary in the United States. We use credit cards, debit cards and electronic fund transfers instead of cash and checks as preferred ways to pay bills, transfer funds from one account to another – and give to the church and church organizations. Many members of Mennonite Church USA have adopted these same electronic methods for making financial gifts.

You now have three options for making contributions electronically to congregations and organizations affiliated with Mennonite Church USA:

- **Electronic Funds Transfer** (Firstfruits Direct Giving) – Through automatic, monthly withdrawals from your checking account, Electronic Funds Transfer enables you to make ongoing contributions to your congregation, area conference or denominational organizations. Once you have set up an Electronic Funds Transfer program with your bank or other financial institution, you can give regularly to your congregation and other church organizations as you designate without writing a check. This Web site provides a starting place to participate: [http://www.mennoniteusa.org/First\\_fruits\\_d\\_g.htm](http://www.mennoniteusa.org/First_fruits_d_g.htm).
- **Online Giving** – Mennonite Church USA Executive Leadership, in partnership with Mennonite Foundation, provides an online Web site to receive gifts you designate from credit and debit cards. All Mennonite Church USA organizations, including congregations, are included in this Web site: <http://giving.mennoniteusa.org/>.
- **Contributions Direct** – This is a free service from Mennonite Financial that enables members to make regular, systematic contributions to congregations or other charitable organizations automatically. Signing up for this service enables the member to use Electronic Bill Payment for all other on-line personal bill payment transactions for free as well. To sign up, go to the Mennonite Financial website at [www.mennonitefinancial.com](http://www.mennonitefinancial.com) and click on "Internet Branch" link.

## What are the advantages of electronic giving?

- It helps members of congregations to receive all the benefits of giving electronically while also enabling them to participate in the offering during worship. See suggestions at the Web site by clicking on “For the Offering Plate.”
- It provides a stable source of year-round income for congregations, area conferences, and other Mennonite organizations.
- It facilitates giving for those who prefer to use electronic banking.
- It enables donors who give via credit card to receive rewards, such as airline miles, that are offered by credit card companies.
- For people who travel frequently, it provides an opportunity to make monthly donations to their congregations and other parts of the church.
- It supplies an immediate receipt for tax purposes, with the receipt e-mailed to the donor as soon as the gift is made.
- It decreases administrative costs (receiving, counting, depositing funds, etc.) for church treasurers and staff members at organizations.
- It saves costs associated with printing and mailing checks and receipts.
- Credit card giving **does not** contribute to credit card debt. Credit card debt is a result of consumer spending, not charitable giving.

## **Mennonite Education Agency Unified Giving program**

Mennonite Education Agency has a program that allows congregations and area conferences to support MEA and all its higher education institutions: Associated Mennonite Biblical Seminary, Bethel College, Bluffton University, Eastern Mennonite University and Seminary, Goshen College, and Hesston College.

The program asks congregations and area conferences to identify themselves as “designated” or “unified.”

“Designated” congregations contribute to the colleges/universities, seminaries and/or MEA. All of these funds remain with the designated institution(s) or MEA.

“Unified” congregations may send one check to any of the colleges/universities, seminaries or MEA and the money is divided among all of them using an agreed-upon formula.

If your congregation or area conference is unclear if you are “designated” or “unified,” check with MEA: [info@MennoniteEducation.org](mailto:info@MennoniteEducation.org); 1-866-866-2872 (toll free).

All checks may be sent through area conferences and MEA or directly to the institution(s).

Addresses:

Mennonite Education Agency, 63846 CR 35, Suite 1, Goshen, IN 46528-9621

Associated Mennonite Biblical Seminary, 3003 Benham Ave., Elkhart, IN 46517

Bethel College, 300 E 27<sup>th</sup> St, North Newton, KS 67117

Bluffton University, 1 University Drive, Bluffton, OH 45817

Eastern Mennonite University and Seminary, 1200 Park Rd, Harrisonburg, VA 22802

Goshen College, 1700 S Main, Goshen, IN 46526

Hesston College, PO Box 3000, Hesston, KS 67062



*Joyfully following Jesus into the world WE are*

# Mennonite Church USA

## Churchwide Access

Toil-free 1-866-866-2872  
Llamadas gratis: 1-877-665-6662  
info@MennoniteUSA.org  
www.MennoniteUSA.org

## Mennonite Church USA Delegate Assembly Executive Board • Constituency Leaders Council

### Executive Leadership

Leading the church in developing a missional Anabaptist identity and helping connect the church's various ministries to one another for more holistic witness

**Executive Director**  
Jim Schrag, executive director  
**J. Ron Byler**, associate executive director  
**Phil Bergoy**, consultant for conference capacity building  
**André Gingrich Sauer**, director of interchurch relations  
**Mary Lehman**, director of financial development  
**Susan Mark Landis**, peace advocate  
**Rich Pehelein**, Historical Committee director  
**J. Janet Stucky**, Church Extension Services director

**Intercultural Relations**  
Iris de León-Hartshorn, director

**Denominational Ministry and Missional Church**  
Gilberto Flores, director

**Convention Planning**  
Jorge Valjejos, director

**Communications**  
Marathana Prothro, director

### For e-mail access:

Executive Leadership: [exec@mcusa.org](mailto:exec@mcusa.org)  
Mennonite Mission Network: [mission@mcusa.org](mailto:mission@mcusa.org)  
Mennonite Publishing Network: [publishing@mcusa.org](mailto:publishing@mcusa.org)  
Mennonite Education Agency: [education@mcusa.org](mailto:education@mcusa.org)  
MMA (Mennonite Mutual Aid): [mma@mcusa.org](mailto:mma@mcusa.org)  
The Mennonite Health Services Alliance: [hsa@mcusa.org](mailto:hsa@mcusa.org)

### Area Conferences

Allegheny, Atlantic Coast, Central District, Central Plains, Eastern District, Franconia, Franklin, Gulf States, Illinois, Indiana-Michigan, Lancaster, Mountain States, New York, North Central, Ohio, Pacific Northwest, Pacific Southwest, South Central, Southeast, Virginia, Western District

### Mennonite Mission Network

**Executive Office**  
Stanley W. Green, executive director  
**Advancement**  
John Yoder, interim senior executive  
**Global Ministries**  
James R. Krabill, senior executive  
**Mission Network Services**  
Erwin Rempel, senior executive

### Mennonite Publishing Network

Joint with Mennonite Church Canada  
Ron Rempel, executive director  
**Faith & Life Resources**  
Eleanor Snyder, director  
**Herald Press**  
Levi Miller, director

### Congregations

*the heart of God's work  
in the world.*

### Mennonite Education Agency

Carlos Romero, executive director  
Lisa Heinz, associate director  
Rafael Barahona, associate director

### MMA (Mennonite Mutual Aid)

Larry D. Miller, president  
**Central Region**  
David Gausche, vice president  
**Eastern Region**  
Leon Hoover, vice president  
**Western Region**  
Phil Mason, vice president

### Constituency Groups

**African-American Mennonite Association**  
Leslie W. Francisco II, president  
**Iglesia Mennonita Hispana**  
Samuel Lopez, moderator  
**Native Mennonite Ministries**  
Chet McChee, council chair  
**Mennonite Men**  
Jim Gingrich, coordinator  
**Mennonite Women USA**  
Rhoda Keener, executive director

### Related Agencies

**The Mennonite**  
Everett J. Thomas, editor  
**Mennonite Health Services Alliance**  
Rick Stiffney, president

## **Frequently asked questions:**

### **How often should we send gifts to churchwide organizations?**

Most congregations send gifts on a quarterly or monthly basis. Both of these work well for organizations. Check with your area conference to see if they have recommendations.

### **What kind of reporting does Mennonite Church USA ask from treasurers?**

At this time no reporting is required. However, your area conference may ask for reports. Again, check with your area conference regarding reporting.

### **Who do I contact when I have questions?**

Contact your area conference regarding conference questions. Contact Mennonite Church USA for churchwide questions.

Mennonite Church USA contact person:

Marty Lehman, director of communication and development

574-523-3046 (direct)

866-866-2872 (toll free)

[MartyL@MennoniteUSA.org](mailto:MartyL@MennoniteUSA.org)

## Resources for further reference

<http://www.clergysupport.com>

*Christianity Today* International, 465 Gundersen Drive, Carol Stream, IL 60188 publications  
([www.churchlawtoday.com](http://www.churchlawtoday.com))

- *Church & Clergy Tax Guide*
- *Church Law & Tax Report*
- *Church Treasurer Alert!*
- *The Church Guide to Internal Controls*

Internal Revenue Service ([www.irs.gov](http://www.irs.gov))

- Forms & publications
  - publication 517 – information for clergy
  - publication 1828 – Tax Guide for Churches and Religious Organizations
- Tax Guide for Churches and Religious Organizations  
([www.irs.gov/charities/churches/index.html](http://www.irs.gov/charities/churches/index.html))

*Church and Clergy Tax Guide* by Richard Hammar, Christian Ministry Resources,  
[www.churchlawtoday.com](http://www.churchlawtoday.com) 800-222-1840

Financial Stewardship Resources, Inc. [www.financialstewards.org](http://www.financialstewards.org)

*Giving* magazine produced by the Ecumenical Stewardship Center, of which Mennonite Church USA is a member denomination. Web site is

<http://www.stewardshipresources.org/tabid/123/Default.aspx>.

<http://bic-church.org/resources/treasurers/us.asp>. – Brethren in Christ site which includes some helpful forms.

*Generous Living* piece from James Martin of Lancaster Conference

MMA Budget and Debt Counseling services

[http://www.mma-online.org/financial\\_services/debt\\_counseling.html](http://www.mma-online.org/financial_services/debt_counseling.html).

*Principles for Handling the Church's Money* – from the Brethren in Christ

[www.bic-church.org/resources/treasurers/principles.asp](http://www.bic-church.org/resources/treasurers/principles.asp)