



**THE SYNOD OF SOUTHERN CALIFORNIA AND HAWAII
OF THE
PRESBYTERIAN CHURCH (USA)**

**MINUTES OF THE
STATED MEETING OF THE SYNOD ASSEMBLY**

November 2, 2019

The minutes of the Synod Assembly Meetings of 2016 and 2017 were approved without exception by the 223rd General Assembly (2018) of the Presbyterian Church (USA) meeting in session at St. Louis, Missouri, June 16 - 23, 2018.

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SYNOD OF SOUTHERN CALIFORNIA AND HAWAII
Stated Meeting Minutes
November 2, 2019

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Attestation of Policies Required by the Book of Order and Dates of Approval/Revision

- Synod Bylaws revised November 2019
- Assembly Standing Rules revised November 2016
- Commission of Assembly Standing Rules approved October 2019
- Policies and Procedures for the Personal Safety and Protection of All approved December 2016
- Personnel Policies approved December 2008
- Financial Policies and Procedures revised January 2014

**SYNOD OF SOUTHERN CALIFORNIA AND HAWAII
SYNOD ASSEMBLY STATED MEETING
Tustin Presbyterian Church
Tustin, California
Saturday, November 2, 2019**

PLENARY I

OPENING WORSHIP

An opening worship service was held at 9:00 a.m. in the sanctuary led by the church's pastor the Rev. Dr. Steve Ranney. The Sacrament of the Lord's Supper was celebrated and administered by the Rev. Dr. Ranney and the Rev. Mark Hong. After the benediction the attendees moved to the Fellowship Hall to begin the meeting.

CALL TO ORDER

The Synod of Southern California and Hawaii met in its 67th Stated Meeting on November 2, 2018, at Tustin Presbyterian Church in Tustin, California. The Moderator, the Rev. Joshua Yee, called the meeting to order at 9:45 a.m. and opened with prayer.

ATTENDANCE (By Presbytery, noting absences, excuses and vacancies)

(E = excused; A = absent; V = vacancy)

		<u>Presbytery</u>	
		<u>Los Ranchos</u>	
	TE	Inn Chul	Kim
	TE	Karen	Claassen (alt)
	TE	William	Goff (alt)
E	TE	Sung	Joo
E	TE	Dee	Lily
E	TE	Anette	Rihovsky
	RE	Kathleen	Julian
	RE	Sue	Currie
	RE	Hagar	Benitez (alt)
		<u>Pacific</u>	
	RE	Susan	Comrie
	RE	Fabio	Olivares
	RE	Stephen	Robertson

E	TE	Billy	Song
E	TE	Linda	Culbertson
	TE	Lauren	Beck
	TE	Sunny	Kang (alt)
	TE	Shin-Hwa	Park (alt)
		<u>Riverside</u>	
	RE	Jim	Shepard
E	RE	Josephine	Mueller
	TE	Ralph	Mueller
E	TE	Sam	Roberts
		<u>San Diego</u>	
	TE	Michael	Mudgett
	TE	Mike	McClenahan
	TE	Elizabeth	Wilson Manahan
E	RE	Barry	Billingsley
	RE	Frances	Lin
	RE	Jim	Sedgwick
		<u>San Fernando</u>	
V	RE		
V	RE		
V	TE		
V	TE		
	TE	Ken	Baker (alt)
		<u>San Gabriel</u>	
	TE	N'Yisrela	Watts-Afriyie
	TE	Wendy	Tajima
	RE	Steve	Salyards
	RE	Janice	Takeda
		<u>Santa Barbara</u>	
	RE	Sandy	Thoits
V	RE		
	TE	Suzanne	Malloy
V	TE		

Officers	
TE Joshua Yee, Moderator	TE Mark Hong, Synod Executive/Stated Clerk
RE Pat Niles, Vice Moderator	RE Bill Hughes, Treasurer
RE Susan Skoglund, Committee of Assembly Chair	

Corresponding Members	
Bedford Forrest, Zephyr Point	Richard Young, Zephyr Point

Those present to report, guests and staff	
TE Forrest Classen, LR	RE Sharon Wakamoto, LR
TE Lee Ireland, RS	RE Chuck Wakamoto, LR
RE Martha Kadue, PA	TE Sylvia Karcher, RS
TE Darrel Meyers, SF	TE Elizabeth Gibbs Zender, LAC+USC
RE Fried Wilson, SG staff	Gabriel Meyer, Southern California Christian Forum
Ms. Joanne Bortfeld, staff	

WELCOME

The Tustin Church's pastor the Rev. Dr. Steve Ranney welcomed the assembly to the church.

INTRODUCTIONS

Synod Executive and Stated Clerk Mark Hong asked those present to introduce themselves.

REPORT OF THE STATED CLERK

TE Mark Hong presented a written report.

Declaration of a Quorum

The Clerk advised that a quorum was present and the Moderator declared a quorum present. A quorum as stated in the Bylaws, Article IV, Structure, A. Synod Assembly is as follows:
A quorum of the Synod Assembly shall be sixteen (16) commissioners, at least eight of whom shall be ruling elders and at least eight of whom shall be teaching elders, representing at least five presbyteries.

Adoption of the Agenda

The Clerk recommended and the Assembly VOTED to adopt the agenda as distributed at this meeting.

Seating of Corresponding Members

The Clerk recommended and the Assembly VOTED to seat any corresponding members who may be present after they have introduced themselves. Bedford Holmes and Dick Young from Zephyr Point were seated with voice.

Consent Agenda

1. Appointment of Journal Clerk

The Clerk recommended approval of the appointment of RE Fried Wilson as Journal Clerk.

2. Minutes of the November 2018 Synod Assembly

The Clerk recommended approval of the minutes of the November 3, 2018 meeting of the Synod Assembly as included in the documents sent with the call to this meeting.

3. New board members for PCCCI

TE Hayes Noble (LR, 2022), RE Bob White (PA, 2023) RE Roger Kahle (SB, 2023)

4. New board members for Zephyr Point

TE David Won (PA, 2020), TE Eliseo Morales Jr. (LR, 2023),
RE Ruth Mandernach (SF, 2023)

5. Delegate the moderator to approve the minutes from this meeting.

Since the Synod Minutes Review will take place in March, the Assembly will not have the opportunity to approve it before the review. This decision was also made in 2018 before the 223rd GA.

It was VOTED to APPROVE the consent agenda with the exception of item 2 which was pulled for further discussion.

It was then VOTED to APPROVE the minutes of the meeting of November 3, 2018 as amended.

The following items were presented for information.

1. Synod Manual of Operations

The Synod has a manual of operations, a sexual misconduct policy, and a protection policy for children and youth as required by G-3.0106

2. Insurance Coverage

The Synod has property and liability insurance coverage as required by G-3.0112.

3. Financial Review for 2018

The Synod is in process of having a financial review of the 2018 statements conducted by Scott Krivis & Company CPA. The review is anticipated to be completed before the end of the year.

4. Permanent Judicial Commission Roster

The Stated Clerk as required by the Book of Order at D-5.0206b reports the names of the following members of the Synod Permanent Judicial Commission whose terms have expired in the last six years.

<u>Class of 2017</u>	<u>Class of 2015</u>	<u>Class of 2013</u>
RE Marie Castellano	TE Daryl Fisher-Ogden	TE Paul Bang-uk Chun
TE Mickie Choi	RE Curtis McKee	TE Ann Hayman
TE Peter Hintzoglou	RE Chuck Wakamoto	RE Linda Therien
RE Larry Lindsay		

5. The Review of the Presbytery Minutes

The Polity and Records Committee conducted the Review on August 29 at the San Gabriel Presbytery Center. All seven Presbyteries participated.

6. New Hire

Mrs. Joanne Yi-Bortfeld was hired and started her work as the bookkeeper at the beginning of the year.

7. Synod Meetings in 2020

The Commission of Assembly: February 15, June 6, October 10, December 5 (all Saturdays)

The Assembly: November 14 (Saturday)

REPORT FROM THE SOUTHERN CALIFORNIA CHRISTIAN FORUM

Mr. Gabriel Meyer, the Executive Director of the Southern California Christian Forum presented a written report that is included below.

Southern California Christian Forum (SCCF)

"Seeking opportunities to broaden and deepen encounters among followers of Jesus Christ"

Since our launch as a new form of ecumenical engagement in 2015, after more than a century as the Southern California Ecumenical Council, the Southern California Christian Forum* has hosted half-day mini-retreats for Christian leaders from mainline Protestant, Catholic, Orthodox, Evangelical and Pentecostal traditions in many different settings: Fuller Theological Seminary, St. Leon Armenian Cathedral, First Samoan Church of Los Angeles,

the Assyrian Church of the East, Azusa Pacific University, synod headquarters of the Evangelical Lutheran Church to name a few.

Forum meetings, based on the Global Christian Forum model*, engage Christian pastors and leaders on many levels -providing opportunities to worship together, to study and reflect on Scripture in common, to share faith experiences and the stories of our communities, movements, and denominations and to discover and support the rich tapestry of ministries and outreaches through which our groups engage and challenge our city.

Our annual Ecumenical Prayer Services for the Week of Prayer for Christian Unity have been similarly enriched in recent years by the diversity of the communities which have hosted us and by the profound commitment of so many churches and movements to the unity for which Jesus prayed (John 17:21).

Our Faith and Order Commission continues to meet regularly to study the theological perspectives of our various denominations and traditions and to seek through our study and formal statements to address and influence the progress of Christian unity in our region.

Our region was once graced with many ecumenical initiatives. Today, the Southern California Christian Forum remains one of the few venues in which Christians of many different traditions can pray, study, and work together across denominational lines. It is particularly notable that the SSCF seeks to be a place of meeting between mainline Churches, Catholics, Eastern Orthodox, and Evangelicals and Pentecostals. In divisive times, such occasions for dialogue and common witness are more indispensable than ever.

For information about the SCCF and ecumenism in Southern California, visit our website at: www.socalforum.net and for more information about the Global Christian Forum, visit their website at: www.globalchristianforum.org.

End of Report

Mr. Meyer then thanked the assembly for its interest and financial support.

TREASURER'S REPORT

Synod Treasurer, RE Bill Hughes presented the financial statements of June 30, 2019. These reports were made available to the commissioners with the other meeting materials. The financial reports are included as Attachment 1. He noted that both income and expense accounts were running at or very near to the budget figures.

REPORT OF COMMITTEE ON REPRESENTATION AND NOMINATIONS

Committee co-chair RE Sharon Wakamoto presented the following nominees.

Synod Vice Moderator 2020

TE Suzanne Malloy, Santa Barbara

Commissioner to the Assembly, Class of 2022

RE Sue Currie, Los Ranchos

Permanent Judicial Commission, Class of 2023

RE Jeff Heath, Riverside

Permanent Judicial Commission, Class of 2025

RE Tracie Lyons, Pacific

RE Tina Blair, Riverside

TE David Won, Pacific

Polity and Record, Class of 2022

TE Daniel Ko, Pacific

RE Sandy Thoits, Santa Barbara

RE Areta Crowell, San Gabriel

The Moderator called for nominations from the floor. Hearing none, the nominations were closed and those persons nominated were ELECTED by the assembly.

The annual Representation Report is included as Attachment 2.

REPORT OF THE LAC+USC CHAPLAINCY PROGRAM

TE Elizabeth Gibbs Zehnder, the Presbyterian Chaplain at LAC+USC Medical Center, is supported through the Presbyteries of the Pacific, San Gabriel, San Fernando and Los Ranchos as well as by the Synod of Southern California and Hawaii. She spoke about her work there, and then about how others can become involved this ministry. This includes praying for the ministry and for the people involved with it. People can also donate funds to the ministry and provide needed items such as blankets and hygiene kits for the homeless as a way to help.

PROPOSED 2020 SYNOD BUDGETS

RE Bill Hughes reviewed the highlights of the proposed 2020 budgets and answered questions. Action on the budget will be taken in the afternoon session. The proposed budget is included as Attachment 3.

REPORT OF PRESBYTERIAN CAMP AND CONFERENCE CENTERS, INC.

RE Bill Hughes presented a brief report on the state of PCCCI, Inc. The Big Bear Center has had a good year and the La Scherpa property in Santa Barbara is still being rented to Hope Refuge. That organization has been looking into the possibility of purchasing the facility and the PCCCI board still considers that to be an option.

REPORT OF ZEPHYR POINT PRESBYTERIAN CONFERENCE CENTER

Executive Director Bedford Holmes spoke about this facility which is the oldest Presbytery conference center in the Western part of the United States. This center was started by the former Synod of California and ownership and governance are now shared by the Synod of Southern California and Hawaii and the Synod of the Pacific.

He reported that this has been a good year for the center. They experienced 90% capacity and over 360 people visited the grounds. He then introduced Dick Young the new Director of Development. Dick spoke about a new program run by Azusa Pacific University that is housed at Zephyr Point. The semester length program which is centered on environment provides college credits.

REPORT OF JUSTICE, PEACE AND THE INTEGRITY OF CREATION

Darrel Meyers presented a written report that is included below:

Members of JPIC-Synod are Sue Davenport (SB), Carolyn Harris (SG), Beryl Smith (LR), Karen Speros (RS), Tom English (SD), Sue Randerson (SD), Walter Contreras (SG), Cliff O'Daniel (PA), Shin Hwa Park (PA), In Yang (RV), Chairperson Darrel Meyers (SF), and Debra Ernst Daly (LR; deceased)

Four meetings were held: March 1, May 18, August 17, and October 26. Items for discussion and some actions included: immigration concerns; climate crisis; funding of UNRWA; peace between North and South Korea; neighborhood centers & sustained communities; incarcerated Palestinian children in Israeli military prisons; BDS movement; the crisis with Iran; and consideration of support for several JPIC-related conferences.

Three financial support grants, in accordance with "Guidelines Regarding Distribution of Peacemaking Funds" were made at the March meeting;

- \$1000 to Tom English to participate in the annual conference of the National Coalition on Creation Care, May 5-11,
- \$1100 to TE In Yang and TE Shin-Hwa Park attend the Presbyterian Peace Network for Korea in Stony Point, New York March 25-27,
- \$500 to help fund the work of the Guibord Center Program's "Religion Inside Out".

At this point, JPIC needs a second representative from Santa Barbara and San Fernando Presbyteries. JPIC's major concern has been and will be increasingly the ongoing and increasing threat to humanity and to God's so-loved good earth: the Climate Crisis and how churches, presbyteries and individuals must be involved!

End of Report

REPORT OF THE POLITY AND RECORDS COMMITTEE

Committee chair RE Martha Kadue the gave the following report for the committee.

The Polity and Records Committee and the Presbytery Stated Clerks met on August 29 to review presbytery minutes and records.

REVIEW OF RECORDS

The Polity and Records Committee RECOMMENDS that the following report of the Review of Records be approved and spread on the minutes of the meeting of the Synod Assembly.

2018 minutes - approve with no errors/omissions or exceptions:

Presbytery of San Fernando
Presbytery of the Pacific

2018 minutes - approve with minor errors/omissions:

Presbytery of Santa Barbara
Presbytery of Los Ranchos
Presbytery of San Gabriel

2018 minutes - approve with minor errors/omissions and exceptions:

Presbytery of San Diego
Presbytery of Riverside

2017 minutes - approve with minor errors/omissions:

Presbytery of Riverside

2017 minutes - approve with minor errors/omissions and exceptions:

Presbytery of San Diego
Presbytery of San Gabriel

The committee also reports the following information relevant to the review of 2019 records in 2020:

It was the consensus of the committee that the purpose of the review was to determine that each presbytery was operating in good order and that it met its responsibilities through its established processes; the review was not to consider the substance of the actions of the presbytery. The review should also insure that an adequate paper trail is created to preserve actions for the protection of the presbytery and for the historical record. In furtherance of this goal, Item 2.10 [of the Records Review Checklist] shall be reworded to read: "Presbytery review of its committees through committee minutes or written reports." Presbyteries will also be asked to

bring copies of their Sexual Misconduct Policy, Child and Youth Protection Policy, Manual of Operations, Standing Rules/Policies and Procedures, and Bylaws.

AMENDMENTS TO THE BYLAWS

The Polity and Records Recommends that the changes to the Synod Bylaws as detailed on the next three pages of this report be approved.

Background: The Committee discussed and agreed to proposed amendments to Synod Bylaws. The amendments as agreed upon are shown in the attachment to these minutes.

1. The amendments in #1 were requested by the Commission of Assembly to have Synod Assembly meet once a year instead of twice a year.
2. The amendments in #2 are in response to the difficulties that presbyteries are having in recruiting commissioners to Synod Assembly when that duty also includes serving on other bodies. It is hoped that commissioners will be involved in other aspects of Synod, but commissioners will be encouraged instead of required.
3. The amendment in #3 is removing a transition rule for placing commissioners in classes by year that is no longer necessary.
4. The amendments in #4 add rules for calling a special meeting of Synod Assembly, which currently are not in the bylaws. The notice portion of the special meeting rules is also added for the stated Synod Assembly meeting since it is not on a date certain (it is at a time and place designated by the Commission of Assembly).
5. The final amendment removes the language that included the former Hamni Presbytery in the Synod while its churches were being transferred, dismissed, or dissolved as that process has been completed.

The following amendments are proposed to Article IV:

1. a. The opening sentence of Article IV. A. (relating to meetings of Synod Assembly) is amended to read as follows:

The Synod ordinarily will meet once a year as an Assembly to conduct the necessary business; that meeting shall include the observance of the Lord's Supper.

The changes to the existing language of the opening sentence of Article IV. A. are shown below:

The Synod ordinarily will meet ~~twice~~ once a year as an Assembly to conduct the necessary business; ~~at least one of these~~ that meetings shall include the observance of the Lord's Supper.

- b. The first sentence of Article IV.A.2 (relating to the time of Synod Assembly meetings) is amended to read as follows:

The stated meeting of the Synod Assembly will be held at a time and place designated by the Commission of Assembly to conduct any business appropriate to it.

The change to the existing language of the first sentence of Article IV.A.2 is shown below:

The stated meetings of the Synod Assembly will be held at a time and place designated by the Commission of Assembly to conduct any business appropriate to it.

2. a. The last sentence of Article IV.A.3. (relating to membership of Synod Assembly) is amended to read as follows:

Commissioners to the Synod Assembly will be encouraged to serve as members of the Synod's various committees and/or of the Commission of Assembly.

The change to the existing language of the last sentence of Article IV.A.3 is shown below:

Commissioners to the Synod Assembly will be ~~expected~~ encouraged to serve as members of the Synod's various committees and/or of the Commission of Assembly.

- b. Article IV.D.8. (relating to subgroups of the Commission of Assembly) is amended by deleting the second and third sentences.

The change to Article IV.D.8 is shown below:

8. Approval of Sub-groups. The Commission of Assembly has the authority to create committees, work groups, and task forces to assist in carrying out its responsibilities. ~~Each of these sub-groups should have at least one member of the Commission of Assembly serving on it. Each sub-group shall include at least two Assembly Commissioners.~~ The names of those serving on such groups should be recorded in the minutes of the Commission of Assembly and also recorded in the minutes of the Synod Assembly.

- c. Article IV.C.2.b. (relating to the makeup of the Polity and Records Committee) is amended by deleting the last sentence.

The change to Article IV.C.2.b. is shown below:

Membership. There shall be nine (9) teaching elder/ruling elder members of the committee, with at least one from each presbytery within the synod. ~~The majority of members shall be commissioners to the Synod Assembly.~~

3. Paragraph 11 of Article IV.A. (relating to transitional rules for placing commissioners in classes) is deleted.

4. a. The last sentence of Article IV.A.2 (relating to Synod Assembly meetings) is deleted and a new sentence is added to read as follows:

Notice of the stated meeting shall be sent at least 30 days but no more than 60 days prior to convening to each presbytery and to each current commissioner who has been certified to the Stated Clerk pursuant to paragraph 3 of this section. The notice shall set out the time and place of the meeting.

The deleted sentence is shown below:

~~Additional meetings may be called according to the provisions of G-3.0405.~~

b. New Article IV.A.11 (relating to special meetings of the Synod Assembly) is added to read as follows:

11. Special Meetings. The Moderator, or in the event of the incapacity of the Moderator, the Stated Clerk of the Synod, shall call a special meeting of the Synod Assembly at the request of:

- a. The Commission of Assembly;
- b. At least four (4) ruling elder commissioners and four (4) minister of the Word and Sacrament commissioners currently serving, representing at least four (4) presbyteries of this Synod; or
- c. A majority of the ecclesiastical and corporate officers of the Synod.

The request of a special meeting shall be in writing, shall clearly state the purpose of the meeting, and shall be delivered to the office of the Synod. Notice of a special meeting shall be sent no later than 45 days after receipt of the request, and at least 30 days but no more than 60 days prior to convening, to each presbytery and to each current commissioner who has been certified to the Stated Clerk pursuant to paragraph 3 of this section. The notice shall set out the time, place, and purpose of the meeting. No other business other than that listed in the notice shall be transacted.

The following amendment is proposed to Article I:

1. Article I is amended by deleting the last paragraph (relating to transitional rules for the former Hamni Presbytery).

The name of this organization shall be the Synod of Southern California and Hawaii (the "Synod" or the "Corporation"). The Synod is a middle council of the Presbyterian Church (U.S.A.), and encompasses the following Presbyteries:

Los Ranchos
Pacific
Riverside
San Diego
San Fernando
San Gabriel
Santa Barbara

~~The former Presbytery of Hanmi was also encompassed by the Synod, and the Synod retains responsibility for resolving all of the affairs of the former Presbytery of Hanmi and its churches (until each is transferred to a geographic presbytery, dismissed to another Reformed body, or dissolved).~~

End of Report

It was VOTED to APPROVE the committee's recommendation that the report of the Review of Records be approved and spread on the minutes of the meeting of the Synod Assembly pending the correction of an error in the report that listed Presbytery of Riverside twice in the list of 2018 minutes and the omission of the Presbytery of Los Ranchos.

It was VOTED to APPROVE the committee's recommendation that the Synod's Bylaws be amended as detailed in the committee's report with one negative vote.

A motion was made, seconded and carried for the assembly to break for lunch and reconvene at 12:45 p.m. A prayer was offered for the meal.

The Assembly reconvened at 12:45 p.m.

PLENARY II

At 1:00 the Moderator reconvened the Assembly.

REPORT OF THE PRESBYTERY OF SANTA BARBARA

RE Sandy Thoits, Stated Clerk, reported the presbytery has 21 churches in 3 counties stretching from Thousand Oaks up to Paso Robles. They have been in the midst of a visioning process as they try to foster vibrant religious communities in the presbytery. They have been actively trying to get more people involved in the work of the presbytery. There is a new church development in Cambria started by the remnant of a former congregation there had left the PC(USA) for another denomination. There are also several New Worshipping Communities such as those in Camarillo and Grover Beach. The presbytery will be holding its annual Mission Fair January 31-February 1, 2019 with Father Gregory Boyle as one of the keynote speakers.

REPORT OF LOS RANCHOS PRESBYTERY

One of the presbytery's New Worshipping Communities, Canvas, in Irvine has now become a chartered congregation. There are several NWC's including a Swahili speaking group in West Anaheim. The presbytery has also been dealing with several church conflicts and have recently had to close their Boyle Heights Church, El Divino Salvador, due to long-standing conflicts within the church. They have been working to manage churches with dwindling memberships and make the best uses of properties of newly closed congregations. A major event was the merger of the remnant of the former Crystal Cathedral's congregation (the Shepard's Grove Church) with the Irvine Presbyterian Church which was dealing with a shrinking congregation. It will now be known as the Shepard's Grove Church and their pastors will be joining the PC(USA).

REPORT OF PRESBYTERY OF THE PACIFIC

Presbytery Moderator TE Sunny Kang presented the report. Presbytery of the Pacific has 54 congregations of which 6 are in Hawaii. He reported that Calvary Church in Long Beach is celebrating its 150th anniversary of ministry in the Long Beach area. It now has a primarily Filipino membership that worships in English. This year the presbytery has been working on the subject of structural racism. He then reported that they have three congregations where the pastor not of the same racial/ethnic group as the majority of the congregation. Through a grant from the Synod to the Presbyteries of the Pacific and San Gabriel have been able to hire a ¾ time Asylum Hospitality Organizer for twelve months. This person coordinates efforts to offer hospitality and advocacy for people fleeing violence in Central America as they await immigration court appearances in Southern California.

REPORT OF PRESBYTERY OF SAN DIEGO

Presbytery Executive TE Michael Mudgett reported that the presbytery is in transition with new pastors in twelve of its congregations. The presbytery continues to be involved in cross-border ministries as well as in immigration issues and urban ministries working with the homeless. As an example, one of their churches has been working to help support a family that had left Russia. The presentation ended with a video produced by Cyclical San Diego reporting on their work in creating New Worshipping Communities.

REPORT OF PRESBYTERY OF SAN FERNANDO

Presbytery Executive TE Ken Baker spoke about their presbytery's work with churches that are experiencing declining membership. There are several in the presbytery with large church campuses that the congregations are having trouble maintaining. The presbytery is looking for ways to work with third-party organizations to provide a stream of income to help the congregation and the greater church. The presentation included a video how South Church in Rochester, New York accomplished this.

PRESBYTERY OF RIVERSIDE

Temporary Presbytery Executive TE Lee Ireland reported that the Ridgecrest church had been awarded a PDA grant of \$7,500 to help with earthquake recovery projects in the Ridgecrest area which suffered a major earthquake this past summer. He reported the Presbytery recently held a very successful clergy retreat which brought pastors together from 20 of their 26 churches. The Presbytery has also been very involved in the denomination's program "7 Marks of a Vital Church". Ten of their 26 churches are involved in the pilot program which has a coordinator and four training facilitators.

REPORT OF PRESBYTERY OF SAN GABRIEL

Presbytery Executive TE Wendy Tajima reported for the presbytery that they have had success in reconciling with several congregations that had distanced themselves over the last few years. This included one church whose now departed pastor had been pressuring the session and congregation to seek dismissal from the denomination. She reported that San Gabriel is a very ethnically diverse presbytery and currently they are working with two Indonesian speaking congregations that are interested in joining the presbytery. They are also dealing with congregations that are no longer able to manage their properties. The West Covina congregation became a Fellowship, and the presbytery acquired the property. The International Theological Seminary (ITS) is renting the property and serving as property managers while the new fellowship is still able to meet there. On a sadder note they have one church that has been seeking dismissal which will likely be approved early next year.

REPORT OF THE COMMISSION OF ASSEMBLY

RE Susan Skoglund, chair of the Commission of Assembly presented a written report that is provided here in its entirety.

The Synod Commission of Assembly has met three times since the last meeting of the Synod Assembly on November 3, 2018. Minutes of the meetings of February 16 and June 29 have been made available to commissioners on the synod website and include the actions taken by the Commission. Minutes of the meeting of October 12 were not yet available. A summary of significant actions of all three meetings includes the following items that are reported for information.

Trustees

VOTED to adjourn as the Commission of Assembly and convene as the trustees of the corporation. It was then VOTED to elect the following officers for 2019 as required by the Ecclesiastical and Corporate Bylaws of the Synod of Southern California and Hawaii.

02/16/2019

President and Commission of Assembly Chair
Stated Clerk and Corporate Secretary

RE Susan Skoglund
TE Mark Hong

Treasurer
Moderator
Vice-Moderator

RE Bill Hughes
TE Joshua Yee
RE Pat Nilles

Financial Oversight

Reviewed the preliminary financial statements for the period ending December 31, 2018. 02/16/2019

Reviewed the most current set of financial statements. 06/29/2019
10/12/2019

Voted to recommend the proposed 2020 Synod budgets as amended to the Synod Assembly for its approval. 10/12/2019

Congregational Partnering Grants

Voted to approve the recommendation from the Work Group that the remaining funds (\$67,499) available in the Korean Ministry Fund be distributed equally among the following churches who submitted grant proposals. The churches are Korean United (SD), Community, Bellflower (LR), Woori (LR), Orange Canaan (LR), Hosanna (Pac), and Korean, Honolulu (PA). Each grant will be in the amount of \$11,250. 02/16/2019

The Work Group felt that this approach was a fair way to distribute the remaining resources from this special fund. It has made grants now 13 Korean congregations, representing (5) presbyteries. The majority of the grants given out of this fund have been for capital needs.

Voted to approve an additional grant for Korean United (SD) for \$13,750 from the Partnering Grant Funds allocated to San Diego Presbytery pending approval confirmation from that presbytery. 02/16/2019

Voted to approve matching grants for Faith PC (\$24,000) and Bethesda (\$10,000) from Partnering Grant Funds allocated to Pacific Presbytery. 02/16/2019

Voted to approve a matching partnering grant to San Diego Presbytery and Ebenezer Church of \$50,000 from the presbytery's allocation. 02/16/2019

Voted to approve a grant request from Westminster Church and the Presbytery of the Pacific for a second year matching grant of \$10,000 to support Westminster Presbyterian Church-Remix Youth Academy for 2019. 02/16/2019

Voted to approve the Year 3 Urban Church Redevelopment Fund Grant request of \$15,000 from the First Presbyterian Church of Inglewood for their "Joshua Initiative Project". 06/29/2019

Other Mission Grants

Approved a request that the Synod participate as a sponsor at the \$5,000 level for the 2019 Stewardship Kaleidoscope conference being held in San Diego from September 30 to October 2. 02/16/2019

Affirmed the vote taken by email on April 25, 2019 to approve Restricted Funds Grant Applications from Mujeres Hispanas/Latinas Presbyterianas (\$5,500) and La Casa de San Gabriel (\$6,000) 06/29/2019

Affirmed the vote taken by email on April 25, 2019 to approve a request from the Southern California Chapter of the National Caucus of Korean Presbyterian Churches (NCKPC-SC) for \$2,800 to assist with the registration fees for eight member to attend the National Conference in Orlando, FL (May 21-24, 2019). The money will come from funds received from the sale of the Thousand Oaks and Antelope Valley Korean church properties. 06/29/2019

Voted to approve a grant of \$11,000 to Pacific Presbytery for "PastoraLab", a project developed by ISSAC (Innovative Space for Asian American Christianity). Funds will be taken from the unrestricted reserves. 06/29/2019

Voted to approve a joint grant request from the San Gabriel and Pacific Presbyteries in the amount of \$15,000 to help fund a three-quarter time Asylum Hospitality Organizer for twelve months. Funds will come from Synod restricted funds and the remainder from unrestricted reserves. 06/29/2019

Voted to approve a grant request from the New Theological Seminary of the West (NTSWest) in the amount of \$15,000. The grant will be used to help cover the costs of producing on-line courses for its current Spirituality and Aging Certificate Program for healthcare professional and faith leaders. Funds to come from restricted funds and the reminder from unrestricted reserves. 10/12/2019

Nominations and Elections

Elected the following persons as nominated by the Committee on Representation and Nominations: 02/16/2019

Synod Vice Moderator: RE Pat Niles – LR

Polity and Records Class of 2021: TE Dave Wilkinson – SF

Permanent Judicial Commission

Class of 2021: Janice Takeda – SG

Class of 2023: Carole Wheeler – SF

Administration

Voted to contribute up to \$15,000 to San Fernando Presbytery to cover the 06/29/2019

cost of new audio, video and computer enhancements to create a “Zoom Room” in the large conference room of the shared presbytery/synod office. This will improve the video conferencing capabilities of that room.

Approved a new set of Standing Rules for the Commission of Assembly focusing on committees and workgroups and a suggested transition process for implementing them. 10/12/2019

Reviewed a set of proposed amendments from the Polity and Records Committee and encouraged the Assembly to approve them. The amendments will be presented to the Assembly in the report of the Polity and Records Committee 10/12/2019

Approved the administration of the Holy Sacrament of Communion at the November 2 Synod Assembly Meeting. The Rev. Mark Hong and/or the Rev. Dr. Steve Ranney will administer the Sacrament. 10/12/2019

Personnel

Heard a report from the Personnel Committee on the end of term review for the Synod Executive/Stated Clerk and recommended to the Synod Assembly that the Rev. Mark Hong be offered another three-year term with the same position description. 10/12/2019

Approved bonuses of \$5,000 to the bookkeeper and \$1,000 to the financial manager to compensate for the additional work that was required correct the 2018 financial records. 10/12/2019

Approved a 2% cost of living for all staff members which is included in the proposed 2020 Synod budget. 10/12/2019

End of Report

FOR ACTION

The Commission of Assembly recommends that the Synod Assembly offer the Rev. Mark Hong another three-year term as Synod Executive and Stated Clerk with the same position description.

Susan Skoglund reviewed the process that had been used to gather feedback from the commission as well as from others within the Synod about Mark’s performance. The Assembly then VOTED to OFFER Mark Hong another three-year term.

The Commission of Assembly recommends that the Synod Assembly approve the proposed 2020 Synod Budgets.

The major items to note in this budget as compared to the 2019 budget are:

- A 2% cost of living salary increase for all staff members,
- An increase of the study leave for the Synod Executive/Stated Clerk to \$3,000 from \$1,000.
- An increase of \$3,000 in the Synod's payment to Presbytery of the Pacific to help cover the travel expenses of presbytery commissioners from Hawaii.

The Assembly VOTED to APPROVE the 2020 Synod Budgets as presented.

REPORT OF THE SYNOD EXECUTIVE

TE Mark Hong presented a written report which is included below.

We have often been hearing that the church is experiencing different times. The “Nones” outnumber any religious affiliation according to many surveys. In this ‘different’ times, our denomination is going through a certain transformation.

We are witnessing many Synods with reduced functions. 3 of 16 do not even have Executives and in my opinion, therefore, are experiencing a certain lack of leadership. Our Synod, along with many of the 16 Synods in our denomination, continues to experience transformation from what it used to be.

Our Synod has, over the years, reduced functions as well. We used to run all types of ministry with numerous staff. Now, we are at two full-timers and one part-time staff. Amid many changes, the staff and I are still committed to providing support for each of the seven Presbyteries within our bounds.

What we do to support the Presbyteries is derived from my regular gatherings with the Presbytery leaders. Out of such dialog came the Sexual Misconduct Prevention Training, held on September 5-7 at three different locations: Downtown L.A., Irvine, and Thousand Oaks. The training led by Rev. Dr. Kibbie Ruth of Kyros Ministries was designed to meet the requirement set by the state of California for church employees. The gathering was well attended at all locations and received many positive remarks along with much gratitude to the Synod for hosting such valuable training.

Another aspect of my role as the Executive is to connect our Synod with the National Church. The Presbyterian Mission Agency arranged a consultation and asked me to send many leaders from SoCal. We were able to send two Presbytery leaders along with nine congregational leaders to a round of dialog with the staff from the PMA concerning mission efforts.

As I am up for a renewal of my term, I shall continue to endeavor to promote peace and unity within our Synod and with the National Church.

Since our last Assembly in 2018, the following highlights my ministry.

50th Anniversary Celebration of Los Ranchos
Hosted Presbytery Minute Review at San Gabriel Presbytery Center
Chaplaincy Consortium

Antiracism training sponsored by Pacific
 Along with KPC members, visited Hawaii and had fellowship with local Korean
 pastors and congregations.
 KPC Choir Festival at Korean United Presbyterian Church (PA)
 Winter All Staff Retreat at Mercy Center, Burlingame
 Attended worship at Magnolia Church (RS) after a fire damaged its sanctuary
 Leon Fanniel's funeral service at Westminster (PA)
 Synod Exec. Forum in Montgomery, AL along with Susan Skoglund and Fried
 Wilson.
 Resiliency Training led by the PDA at Westminster in Westlake village
 Many Executive Presbyters Gatherings
 Winterfest sponsored by San Gabriel Presbytery at Northminster Church
 Zoom meeting with JPIC members
 Numerous meetings with individuals.
 PCCCI Board Meetings
 The Board continues to work toward selling Rancho La Scherpa to Hope
 Refuge and is still defending litigation in civil court
 150th Anniversary Celebration of First Presbyterian Church of Santa Barbara
 JPIC, REPL, and Chaplaincy Consortium meetings
 Attended GACOR gathering in San Diego
 PMA Consultation in Zephyr Point with the following leaders
 Presbyteries: Wendy Tajima, Forrest Claassen
 Congregations: Deborah Mayhew, James Lee, Charlene Jin Lee, Joseph Shin,
 Sylvia (Joe) Karcher, Max (Sarah) Butterfield, Kevin Bowers,
 Benefits Connection Event in Grace First in Long Beach
 Healthy Pastors, Healthy Congregations workshop at Korean Good Shepherd,
 Rowland Heights, led by Clayton Cobb of BOP
 Attended the General Assembly of National Caucus of Korean Presbyterian
 Church, in Orlando, FL
 Synod Executive Meeting in Deerfield Beach, FL
 EP gatherings
 Welcomed the attendees at Asian PW gathering at Geneva PC (LR)
 The Synod hosted the Sexual Misconduct Training as follows:
 Speaker: Rev. Dr. Kibbie Ruth of Kyros Ministry
 Sept. 5 at Union Church - Los Angeles
 Sept. 6 at Shepherd's Grove Church - Irvine
 Sept. 7 at Emmanuel Church - Thousand Oaks
 Zephyr Point Board Meetings
 Synod Workgroup Task Force
 San Fernando EP Search Committee (have met several times)
 Synod Annual Presbyterian Women (Chapman College)
 Consulted with BOP on its potential hire to serve Korean Constituents
 Big Tent / Participated in PMA Consultation / Synod Exec Forum (all in
 Baltimore)
 Made hospital visit to Narcissis Tucker at Hoag Hospital
 Consulted with the Board of Pensions on approving grants for the Organizing
 Pastors
 Attended several Presbytery Meetings when schedule allowed

Gave welcome messages at the Vision Conference (Korean-American Lay Conference) held at Torrance First and the Stewardship Kaleidoscope held in San Diego

Received an invitation to visit Jeonju Presbytery, South Korea in October and made a trip along with a group from SoCal.

Attended the Mid Council Leaders Gathering in Baltimore

I have been appointed by the co-Moderators of the 223rd General Assembly to serve in the Special Committee on Per Capita System of Funding and Financial Sustainability for the denomination.

End of Report

CLOSING WORSHIP AND INSTALLATION SERVICE

In the closing worship service the 2020 Synod Moderator, RE Pat Niles, and the 2020 Vice-Moderator, TE Suzanne Malloy, were installed by the outgoing moderator, TE Joshua Yee.

ADJOURNMENT

The Assembly was adjourned with prayer following the worship service at 3:00 p.m.

Fried R. Wilson, Journal Clerk

Mark E. Hong, Stated Clerk

These minutes were reviewed and approved by the 2019 Synod Moderator TE Joshua Yee on January 15, 2019 as directed by the Synod Assembly at this meeting (see item 5 of the consent agenda).

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ATTACHMENT 1

FINANCIAL STATEMENTS FOR THE PERIOD ENDING

JUNE 30, 2019

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The Synod of Southern California and Hawaii
Profit Loss (Budget vs Actuals)
June 30, 2019

	YTD Actual	Total Budget	(+/-) Budget	%Budget Used
Income				
Per Capita				
52100 Los Ranchos (Qtr)	13,691.40	27,383.00	(13,691.60)	50.00%
52110 Pacific (Mth)	21,167.59	27,705.00	(6,537.41)	76.40%
52120 Riverside	3,626.06	9,177.00	(5,550.94)	39.51%
52130 San Fernando (Qtr)	3,399.31	13,597.00	(10,197.69)	25.00%
52140 San Gabriel (Mth)	7,787.50	18,690.00	(10,902.50)	41.67%
52150 Santa Barbara	5,449.93	12,871.00	(7,421.07)	42.34%
52160 San Diego (Mth)	9,913.77	30,595.00	(20,681.23)	32.40%
52990 Uncollectible PCA	-	(45,000.00)	45,000.00	0.00%
Total Per Capita	65,035.56	95,018.00	(29,982.44)	68.45%
Revenue for General Use				
55170 Winter All Staff Grant	2,500.00	2,500.00	-	100.00%
50110 Investment Revenue	1,910.61	2,000.00	(89.39)	95.53%
55560 Dividend from Foundation Permanent Fund	4,418.64	8,800.00	(4,381.36)	50.21%
54000 Misc Inc	571.74	800.00	(228.26)	71.47%
55570 Wilshire Properties Reserve Fund	200,000.00	324,866.00	(124,866.00)	61.56%
Total Revenue for General Use	209,400.99	338,966.00	(129,565.01)	61.78%
Total General Income	274,436.55	433,984.00	(159,547.45)	63.24%
Net Asset Release from Restricted Programs				
55110 Chaplaincy	35,422.31	57,500.00	(22,077.69)	61.60%
55120 JPIC	4,653.31	12,000.00	(7,346.69)	38.78%
55130 REPL	2,739.94	30,000.00	(27,260.06)	9.13%
55140 Church Development Fund - Missioninsite	10,496.00	15,000.00	(4,504.00)	69.97%
55150 Congregational Partnering Grant	180,250.00	-	180,250.00	0.00%
55160 Foundation Pass Through Grant	13,500.95	57,000.00	(43,499.05)	23.69%
Total Net Asset Release from Restricted	247,062.51	171,500.00	75,562.51	144.06%
Total Income	521,499.06	605,484.00	(83,984.94)	86.13%
General Expenses				
62990 Miscellaneous Expenses	312.00	300.00	12.00	104.00%
Support Services				
62110 Salaries & Wages - Administrative	102,803.04	224,603.00	(121,799.96)	45.77%
62111 Salaries & Wages -REPL	3,450.60	6,901.00	(3,450.40)	50.00%
62120 Pension & Medical	30,223.50	69,900.00	(39,676.50)	43.24%
62130 FICA - Administrative	4,115.30	9,847.00	(5,731.70)	41.79%
62140 Workers Compensation - Administrative	991.49	2,050.00	(1,058.51)	48.37%
62150 Study Leave	-	3,000.00	(3,000.00)	0.00%

The Synod of Southern California and Hawaii
Profit Loss (Budget vs Actuals)
June 30, 2019

	YTD Actual	Total Budget	(+/-) Budget	%Budget Used
Total Support Services	141,583.93	316,301.00	(174,717.07)	44.76%
Operating Expenses				
62310 Office Supplies	291.18	1,500.00	(1,208.82)	19.41%
62315 Postage & Delivery	79.20	500.00	(420.80)	15.84%
62320 Communication	3,900.97	9,500.00	(5,599.03)	41.06%
62325 Equipment Maintenance	-	500.00	(500.00)	0.00%
62330 Equipment Leases	3,520.09	7,000.00	(3,479.91)	50.29%
62333 Equipment Purchased	142.34	2,000.00	(1,857.66)	7.12%
62335 Rent Expense	870.00	2,100.00	(1,230.00)	41.43%
62340 Utilities	3,210.00	6,500.00	(3,290.00)	49.38%
62345 General Liability & Property Insurance	1,174.00	2,200.00	(1,026.00)	53.36%
62350 Taxes, Licenses & Fees	163.55	200.00	(36.45)	81.78%
62355 Dues & Subscriptions	502.39	300.00	202.39	167.46%
62515 Bank		300.00	(300.00)	0.00%
Total Operating Expenses	13,853.72	32,600.00	(18,746.28)	42.50%
Meeting Expenses				
62360 Mileage & Travel for Exec/SC	10,051.15	22,000.00	(11,948.85)	45.69%
62370 Employee Mile & Travel	335.87		335.87	0.00%
62401 General & Administration	-	500.00	(500.00)	0.00%
62403 Commission Of Assembly	410.26	1,600.00	(1,189.74)	25.64%
62404 Work Groups	-	400.00	(400.00)	0.00%
62405 Polity & Records	-	300.00	(300.00)	0.00%
62406 Committee on Representation & N	-	300.00	(300.00)	0.00%
62407 Permanent Judicial Commission	-	1,500.00	(1,500.00)	0.00%
62409 Synod Assembly	34.16	3,000.00	(2,965.84)	1.14%
62411 Synod Moderator's Expenses	700.41	1,500.00	(799.59)	46.69%
Total Meeting Expenses	11,531.85	31,100.00	(19,568.15)	37.08%
Professional Services				
62200 Personnel Training	1,774.50	-	1,774.50	0.00%
62500 Audit Fee	-	8,500.00	(8,500.00)	0.00%
62510 Legal Fees	950.00	8,000.00	(7,050.00)	11.88%
62520 Technical Support	-	-	-	0.00%
62551 Payroll Processing Fee	1,232.00	900.00	332.00	136.89%
62552 Website Maintenance	1,500.00	3,000.00	(1,500.00)	50.00%
62553 Computer Hardware & Software	814.99	2,000.00	(1,185.01)	40.75%
62800 Training Expenses	2,890.80	14,000.00	(11,109.20)	20.65%
62810 Staff Support	-	300.00	(300.00)	0.00%
Total Professional Services	9,162.29	36,700.00	(27,537.71)	24.97%
Special Program Expenses				
61900 Winter All Staff Grant	2,500.00	2,500.00	-	100.00%
62710 Monte Vista Grove Fundraiser	1,600.00	1,200.00	400.00	133.33%

The Synod of Southern California and Hawaii
Profit Loss (Budget vs Actuals)
June 30, 2019

	YTD Actual	Total Budget	(+/-) Budget	%Budget Used
62751 Reimbursement for HI Commissioner	1,476.52	3,500.00	(2,023.48)	42.19%
62752 Southern California Christian Forum	4,999.98	10,000.00	(5,000.02)	50.00%
Total Special Program Expenses	10,576.50	17,200.00	(6,623.50)	61.49%
Total General Expenses	501,916.82	434,201.00	(103,784.18)	115.60%
Restricted and Unrestricted Expenses				
Program Services				
61100 Justice,Peace & Integrity of Creation (JPI	3,600.00	12,000.00	(8,400.00)	30.00%
61200 Racial Ethnic Pastoral Leadership	6,000.00	30,000.00	(24,000.00)	20.00%
61300 Chaplaincy Consortium	28,750.00	57,500.00	(28,750.00)	50.00%
61600 Missioninsite	10,496.00	15,000.00	(4,504.00)	69.97%
Total Budgeted Programs	48,846.00	114,500.00	(65,654.00)	42.66%
Foundation Pass Through Grant				
61700 Other Grant	-	900.00	(900.00)	0.00%
61710 Witness for Peace	5,710.79	18,700.00	(12,989.21)	30.54%
61720 Union Station Foundation	3,634.14	11,900.00	(8,265.86)	30.54%
61730 Franciscan Friars	3,634.14	7,200.00	(3,565.86)	50.47%
61740 La Casa de San Gabriel Community Center	295.64	600.00	(304.36)	49.27%
61750 Presbyterian Women	225.82	500.00	(274.18)	45.16%
61760 Monte Vista Grove Home		4,100.00	(4,100.00)	0.00%
61770 Westminster Garden		1,100.00	(1,100.00)	0.00%
61780 Camp & Conference Grants		11,700.00	(11,700.00)	0.00%
61790 Zephyr Point Conference Center		200.00	(200.00)	0.00%
61795 Living John Edwards Heirs		100.00	(100.00)	0.00%
Total Foundation Pass Through Grant	13,500.53	57,000.00	(43,499.47)	23.69%
Non Budgeted Restricted Grant				
61400 Congregational Partnering Grant	180,250.00		180,250.00	0.00%
61500 Church Development	11,500.00		11,500.00	0.00%
61610 Ciclica	50,000.00		50,000.00	0.00%
61800 KPC Grant	10,800.00		10,800.00	0.00%
Total Non Budgeted Restricted Grant	252,550.00	-	252,550.00	0.00%
Total Restricted and Unrestricted Expenses	314,896.53	171,500.00	143,396.53	183.61%
Total Expense	816,813.35	605,701.00	39,612.35	134.85%
Net Income/Loss	(295,314.29)	(217.00)	(123,597.29)	

The Synod of Southern California and Hawaii
Balance Sheet
as of June 30, 2019

	<u>Total</u>
ASSETS	
Current Assets	
Bank Accounts	
10000 Cash & Cash Equivalents	
10100 Operating - Chase 786622956	124,012.39
10110 Restricted - Chase 3380085208	323,145.40
Total 10000 Cash & Cash Equivalents	<u>\$ 447,157.79</u>
10200 Short Term Investments	
10220 Presbyterian Investment & Loan Program	1,172,216.27
Total 10200 Short Term Investments	<u>\$ 1,172,216.27</u>
Total Bank Accounts	<u>\$ 1,619,374.06</u>
Accounts Receivable	
11000 Accounts Receivable (A/R)	
11010 Per Capita Receivable	0.00
11015 Allowance for Bad Debts	0.00
11020 Accounts Receivable-Others	0.00
11030 Investment Income Receivable	0.00
Total 11000 Accounts Receivable (A/R)	<u>\$ 0.00</u>
Total Accounts Receivable	<u>\$ 0.00</u>
Other Current Assets	
12000 Prepaid Expenses	
12100 Prepaid Insurance	0.00
12200 Other Prepaid Expenses	0.00
Total 12000 Prepaid Expenses	<u>\$ 0.00</u>
13000 Other Current Assets	
13001 Accounts Receivable-Others	31,697.12
Total 13000 Other Current Assets	<u>\$ 31,697.12</u>
Total Other Current Assets	<u>\$ 31,697.12</u>
Total Current Assets	<u>\$ 1,651,071.18</u>
Other Assets	
20000 Long Term Assets	
21000 Notes Receivables/Mortgage Grants	
21100 Notes Receivable	-441,934.22
21200 Mortgage Grants	0.00
21999 Allowance for Bad Debts	0.00
Total 21000 Notes Receivables/Mortgage Grants	<u>-\$ 441,934.22</u>
22000 Unrestricted Investments - NCF	
22100 Unrestricted Reserve 1075491	741,016.38
22200 Ecclesiastical Reserve 107018	24,903.32
22300 Oiko Credit 109100000069	100,001.50
Total 22000 Unrestricted Investments - NCF	<u>\$ 865,921.20</u>
23000 Unrestricted Investments- NCT Council Assigned	
23100 NCTC - Wilshire Reserve 506083000164	4,309,798.79
Total 23000 Unrestricted Investments- NCT Council Assigned	<u>\$ 4,309,798.79</u>
24000 Temporarily Restricted Investments NCF	

The Synod of Southern California and Hawaii

Balance Sheet

as of June 30, 2019

24100 Church Development Fund 1038031	3,458,817.29
24200 Southern California Foundation 1060390	195,895.62
24300 Langlie Fund 1033134	23,915.13
24400 Edwards Fund 1033232	20,372.30
24500 Life Income Plans - Paid in Lump Sums	7,395.69
Total 24000 Temporarily Restricted Investments NCF	\$ 3,706,396.03
25000 Permanently Restricted Funds	
25100 Pooled Presbyterian Foundation Accounts	2,604,863.88
25200 Life Income Plans - Est. Permanent Funds	17,542.45
Total 25000 Permanently Restricted Funds	\$ 2,622,406.33
26000 Property Held for Investment	0.00
27000 Fixed Assets	
27100 Furniture and Equipment	34,447.57
27200 Accumulated Depreciation	-33,494.50
Total 27000 Fixed Assets	\$ 953.07
Total 20000 Long Term Assets	\$ 11,063,541.20
Total Other Assets	\$ 11,063,541.20
TOTAL ASSETS	\$ 12,714,612.38
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
30000 Accounts Payable (A/P)	-74,596.13
Total Accounts Payable	-\$ 74,596.13
Other Current Liabilities	
31000 Other Current Liabilities	0.00
31100 Accrued Expenses	1,330.13
31200 Vacation / PTO Accrual	7,933.36
31300 Flexible Spending Account	-1,544.06
31400 403-B Payable	1,600.00
31500 Funds Held in Trust	-452,542.24
Total Other Current Liabilities	-\$ 443,222.81
Total Current Liabilities	-\$ 517,818.94
Total Liabilities	-\$ 517,818.94
Equity	
40000 Net Assets	
41000 Unrestricted Net Assets	1,273,385.94
42000 Unrestricted Net Assets - Council Designated	4,178,421.35
43000 Temporarily Restricted Net Assets	6,183,690.69
44000 Permanently Restricted Assets	2,699,961.01
Total 40000 Net Assets	\$ 14,335,458.99
Opening Balance Equity	0.00
Retained Earnings	-1,064,357.84
Net Income	-38,669.83
Total Equity	\$ 13,232,431.32
TOTAL LIABILITIES AND EQUITY	\$ 12,714,612.38

The Synod of Southern California and Hawaii
Balance Sheet
as of June 30, 2019

	<u>Total</u>
ASSETS	
Current Assets	
Bank Accounts	
10000 Cash & Cash Equivalents	
10100 Operating - Chase 786622956	124,012.39
10110 Restricted - Chase 3380085208	323,145.40
Total 10000 Cash & Cash Equivalents	<u>\$ 447,157.79</u>
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Total 10200 Short Term Investments	<u>\$ 1,172,216.27</u>
Total Bank Accounts	<u>\$ 1,619,374.06</u>
Accounts Receivable	
11000 Accounts Receivable (A/R)	
11010 Per Capita Receivable	0.00
11015 Allowance for Bad Debts	0.00
11020 Accounts Receivable-Others	0.00
11030 Investment Income Receivable	0.00
Total 11000 Accounts Receivable (A/R)	<u>\$ 0.00</u>
Total Accounts Receivable	<u>\$ 0.00</u>
Other Current Assets	
12000 Prepaid Expenses	
12100 Prepaid Insurance	0.00
12200 Other Prepaid Expenses	0.00
Total 12000 Prepaid Expenses	<u>\$ 0.00</u>
13000 Other Current Assets	
13001 Accounts Receivable-Others	31,697.12
Total 13000 Other Current Assets	<u>\$ 31,697.12</u>
Total Other Current Assets	<u>\$ 31,697.12</u>
Total Current Assets	<u>\$ 1,651,071.18</u>
Other Assets	
20000 Long Term Assets	
21000 Notes Receivables/Mortgage Grants	
21100 Notes Receivable	-441,934.22
21200 Mortgage Grants	0.00
21999 Allowance for Bad Debts	0.00
Total 21000 Notes Receivables/Mortgage Grants	<u>-\$ 441,934.22</u>
22000 Unrestricted Investments - NCF	
22100 Unrestricted Reserve 1075491	741,016.38
22200 Ecclesiastical Reserve 107018	24,903.32
22300 Oiko Credit 109100000069	100,001.50
Total 22000 Unrestricted Investments - NCF	<u>\$ 865,921.20</u>
23000 Unrestricted Investments- NCT Council Assigned	
23100 NCTC - Wilshire Reserve 506083000164	4,309,798.79
Total 23000 Unrestricted Investments- NCT Council Assigned	<u>\$ 4,309,798.79</u>
24000 Temporarily Restricted Investments NCF	

The Synod of Southern California and Hawaii

Balance Sheet

as of June 30, 2019

24100 Church Development Fund 1038031	3,458,817.29
24200 Southern California Foundation 1060390	195,895.62
24300 Langlie Fund 1033134	23,915.13
24400 Edwards Fund 1033232	20,372.30
24500 Life Income Plans - Paid in Lump Sums	7,395.69
Total 24000 Temporarily Restricted Investments NCF	\$ 3,706,396.03
25000 Permanently Restricted Funds	
25100 Pooled Presbyterian Foundation Accounts	2,604,863.88
25200 Life Income Plans - Est. Permanent Funds	17,542.45
Total 25000 Permanently Restricted Funds	\$ 2,622,406.33
26000 Property Held for Investment	0.00
27000 Fixed Assets	
27100 Furniture and Equipment	34,447.57
27200 Accumulated Depreciation	-33,494.50
Total 27000 Fixed Assets	\$ 953.07
Total 20000 Long Term Assets	\$ 11,063,541.20
Total Other Assets	\$ 11,063,541.20
TOTAL ASSETS	\$ 12,714,612.38
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
30000 Accounts Payable (A/P)	-74,596.13
Total Accounts Payable	-\$ 74,596.13
Other Current Liabilities	
31000 Other Current Liabilities	0.00
31100 Accrued Expenses	1,330.13
31200 Vacation / PTO Accrual	7,933.36
31300 Flexible Spending Account	-1,544.06
31400 403-B Payable	1,600.00
31500 Funds Held in Trust	-452,542.24
Total Other Current Liabilities	-\$ 443,222.81
Total Current Liabilities	-\$ 517,818.94
Total Liabilities	-\$ 517,818.94
Equity	
40000 Net Assets	
41000 Unrestricted Net Assets	1,273,385.94
42000 Unrestricted Net Assets - Council Designated	4,178,421.35
43000 Temporarily Restricted Net Assets	6,183,690.69
44000 Permanently Restricted Assets	2,699,961.01
Total 40000 Net Assets	\$ 14,335,458.99
Opening Balance Equity	0.00
Retained Earnings	-1,064,357.84
Net Income	-38,669.83
Total Equity	\$ 13,232,431.32
TOTAL LIABILITIES AND EQUITY	\$ 12,714,612.38

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ATTACHMENT 2

**COMMITTEE ON REPRESENTATION AND NOMINATIONS
REPRESENTATION REPORT**

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Synod of Southern California and Hawaii – Committee on Representation and Nominations Report to Synod Assembly – November 2, 2019

Synod Staff, Committees, Boards, Organizing Bodies, Working Groups, and Cabinets: 2018															
#	Unit/entity	T Total	Gender and Ordination Status						Race/Ethnicity						
			Male T E	Male R E	Male OTHER	Female T E	Female R E	Female OTHER	As Asian /Pacific Islander	B Black/ African American	Af African	H Hispanic/ Latino/a	NA Native American	ME Middle Eastern	W White/ European American
1	Synod PJC	11	4	3	0	2	2	0	2	0	0	1	0	0	8
2	Synod Executive Commission	19	6	4	0	3	6	0	5	2	0	1	0	0	11
3	Synod Commissioners	42	12	11	0	9	10	0	8	2	0	5	0	0	27
4	Synod Staff	4	1	1	1	1	0	0	1	1	0		0	0	2
5	Synod Officers	5	1	2	0	0	2	0	2	0	0	0	0	0	3
6	Polity and Records	8	3	2	0	0	3	0	1	1	0	0	0	0	6
7	Com on Rep and Nominations	11	1	3	0	3	3	0	2	0	0	1	0	0	8
8	Hanmi Exec. Commission	6	2	1	0	1	2	0	2	0	0	0	0	0	4
	Totals	106	29	20	1	20	28	0	21	8	0	4	0	0	72

Key: As = Asian; B = Black, African American; Af = African; H = Hispanic/Latino/a; NA = Native American; ME = Middle Eastern; W = White

Male TE = Male Teaching Elder; **Male RE** = Male Ruling Elder; **Male OTHER** = Male neither ruling nor teaching elders; **Female TE** = Female Teaching Elder; **FR** = Female Ruling Elder; **Female OTHER** = Female neither ruling nor teaching elders

Notes: The sum of Male Teaching Elders (ministers), Male Ruling Elders, Male Other, Female Teaching Elders (ministers), Female Ruling Elders and Female Other should equal the number in the Total column.

Multi-racial or multi-ethnic persons should be included in each applicable Race Ethnicity category. If there are no multi-racial or multi-ethnic persons in a particular group or committee, the sum of the six race ethnicity categories should equal the number in the Total column.

Synod of Southern California and Hawaii – Committee on Representation and Nominations **Report to Synod Assembly – November 2, 2019 (continued)**

Synod Staff, Committees, Boards, Organizing Bodies, Working Groups, and Cabinets: 2018, continued												
			Ability				Age					
#	Unit/entity	T Total	DNA Persons w/ disability requiring NO accommodation(s)	DRA Persons w/ disability requiring accommodation(s)	ND Persons with NO DISABILITY	Not Reported	Y ≤25	YA 26-35	A1 36-45	A2 46-55	MA 56-64	SA ≥65
1	Synod PJC	11	0	0	11	0	0	0	0	1	4	6
2	Synod Executive Commission	18	0	0	18	0	0	0	5	5	2	6
3	Synod Commissioners	42	0	0	42	0	0	2	8	7	10	15
4	Synod Staff	4	0	0	4	0	0	0	1	0	0	3
5	Synod Officers	5	0	0	5	0	0	0	0	1	1	3
6	Polity and Records	8	0	0	8	0	0	0	1	1	2	4
7	Com on Rep & Nom	12	0	0	12	0	0	0	2	2	4	4
8	Hanmi Exec. Commission	6	0	0	6	0	0	0	0	2	2	2
	Totals	106	0	0	106	0	0	2	17	19	25	43

Key: **D** = Person With Disability (PWD) “Persons with disabilities are a diverse group of individuals who have a physical or mental disability that substantially limits one or more major life activities, such as relating, caring for one’s self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning, and working.” (Adapted definition from General Assembly *Minutes*, 1991, Part I, p. 630)

NA = not requiring accommodation(s); **RA** = requiring accommodation(s); and **ND** = No Disability

Y = Youth 25 and younger; **YA** = Young Adult 26-35; **A1** = Adult 36-45; **A2** = Adult 46-55; **MA** = Mature Adult 56-64; **SA** = Senior Adult 65 and older

Note: The sum of the four age groups should equal the number in the Total (persons) column.

ATTACHMENT 3

PROPOSED SYNOD BUDGETS FOR 2020

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SYNOD OF SOUTHERN CALIFORNIA HAWAII

Operating 10-21-19

Budget Year 2020

	2019 Approved Budget	Sept 24, 2019 YTD Actual	2020 Proposed Budget	Explanation/Notes
Income				
52000 Per Capita				2018 Statistics Synod Per Capita \$2.85
52100 Los Ranchos (Qtr)	27,383	27,382.80	26,001	9,123 x 2.85
52110 Pacific (Mth)	27,705	20,793.60	25,368	8,901 x 2.85
52120 Riverside	9,177	612.02	8,793	3,048 x 2.85
52130 San Fernando (Qtr)	13,597	10,197.93	13,190	4,628 x 2.85
52140 San Gabriel (Mth)	18,690	12,522.65	17,303	6,071 x 2.85
52150 Santa Barbara	12,871	5,416.86	11,990	4,207 x 2.85
52160 San Diego (Mth)	30,595	10,971.32	28,919	10,147 x 2.85
52990 Uncollectible PCA	(45,000)		(45,000)	
Total 52000 Per Capita	95,018	87,897.18	86,564	
55580 Revenue for Gen Use				
50110 Investment Dividend/Interest	2,000	2,116.04	2,100	
55170 Winter All Staff Grant	2,500	2,500.00	2,500	Conference for mid governing staff members
54000 Misc Inc	800	571.74	800	
55560 Dividend from Foundation	8,800	4,418.64	8,800	
55570 Wilshire Properties Reserve Fund	324,866	200,000.00	337,097	
Total 55580 Revenue for Gen Use	338,966	209,606.42	351,297	
Total Income	433,984	297,503.60	437,861	
Expenses				
62100 Payroll				
62110 Salaries & Wages - Administrative	224,603	145,637.64	209,719	
62111 Salaries & Wages -REPL	6,901	4,888.35	7,040	
62120 Pension & Medical	69,900	44,881.07	60,898	
62130 FICA	9,847	5,829.45	11,053	
62140 Workers Compensation	2,050	1,340.99	1,989	
62150 Study Leave	3,000	-	5,000	
Total 62100 Personnel Cost	316,301	202,577.50	295,699	
62300 Operating Expenses				
62310 Office Supplies	1,500	559.82	2,000	
62315 Postage & Delivery	500	79.20	250	
62320 Communication	9,500	5,293.95	7,212	Internet, Telephone
62325 Equipment Maintenance	500	-	500	
62330 Equipment Leases	7,000	4,674.01	7,000	Copier
62333 Equipment Purchased	2,000	142.34	4,000	
62335 Rent	2,100	1,160.00	2,400	Arleta Storage
62340 Utilities	6,500	5,350.00	6,500	Utility Payment to San Fernando
62345 Gen Liab & Prop Ins	2,200	1,761.00	2,500	
62350 Taxes, Licenses & Fees	200	163.55	300	

SYNOD OF SOUTHERN CALIFORNIA HAWAII

Operating 10-21-19

Budget Year 2020

	2019 Approved Budget	Sept 24, 2019 YTD Actual	2020 Proposed Budget	Explanation/Notes
62355 Dues & Subscriptions	300	502.39	300	Subscriptions: Carbonite, Grammarly Prebyterians Today, The Presbyterian Outlook
62515 Bank	300	-	100	
Sub Total 62300 Operating Expenses	32,600	19,686.26	33,062	
62400 Meetings				
62360 Exec Mileage & Travel	22,000	13,558.53	22,000	
62370 Employee Mile & Travel	-	361.87	500	
62401 General & Admin	500	-	-	
62403 Commission Of Assembly	1,600	432.23	600	
62404 Work Groups	400	-	300	
62405 Polity & Records	300	-	300	
62406 Committee on Rep & Nominations	300	-	300	
62407 Permanent Judicial Commission	1,500	-	2,500	
62409 Synod Assembly	3,000	34.16	2,000	
62410 General Assembly	-	-	5,000	
62411 Synod Moderator	1,500	700.41	1,600	
Sub Total 62400 Meetings	31,100	15,087.20	35,100	
62550 Professional Services				
62200 Personnel Costs	-	1,762.50	-	Premier Tax and Finance - Consulting (Training for Bookkeeper)
62500 Audit/Review	8,500	-	7,800	3rd year of review revisit next year for possible full audit
62510 Legal	8,000	1,710.00	4,000	
62551 Payroll Fee	900	1,747.18	2,500	Payday
62552 Website Maintenance	3,000	2,500.00	3,000	
62553 Hardware & Software Maintenance	2,000	814.99	1,500	
62520 Technical Support	-	-	600	
62800 Training Expenses	14,000	2,487.05	14,000	Zephyr Point mileage reimbursement and Creating Healthy Boundaries Training
62810 Staff Support	300	-	-	
Sub Total 62550 Professional Services	36,700	11,021.72	33,400	
Total Operating Expenses	100,400	59,705.00	121,862	
62750 Special Program				
61900 Winter All Staff Grant	2,500	2,500.00	2,500	
62710 Monte Vista Grove Fndraiser	1,200	1,600.00	1,000	
62751 Presbytery of Pacific - HI Delegates	3,500	1,476.52	6,500	
62752 So California Christian Forum	10,000	8,333.30	10,000	
62990 Miscellaneous Expenses	300	-	300	
Sub Total 62750 Special Program	17,500	13,909.82	20,300	
Total Expenses	434,201	276,192.32	437,861	
Budget Surplus/(Shortfall)	(217)	21,311.28	-	

SYNOD OF SOUTHERN CALIFORNIA HAWAII

Restricted
Budget Year 2020

	2019 Approved Budget	Sept 24, 2019 YTD Actual	2020 Proposed Budget	Explanation/Notes
Income				
55000 Restrict Program Funds				
55110 Chaplaincy	57,500	35,422.31	57,500	Revenue will match actual expense, transfer will be booked
55120 JPIC	12,000	4,915.81	12,000	Revenue will match actual expense, transfer will be booked
55130 REPL	30,000	2,739.94	30,000	Revenue will match actual expense, transfer will be booked
Unrestricted Fund	-	-	15,000	2020 Budget: NTSWest \$15,000.00 Unrestricted Fund
55140 Church Development Fund	15,000	10,496.00	-	\$10,496 for Missioninsite
55160 Foundation Pass Through Grants	57,000	13,500.52	56,100	Revenue will match actual expense, transfer will be booked
Sub Total 55000 Restrict Program	171,500	67,074.58	170,600	
55150 Congregational Partnering Grant	-	220,250.00	-	
55155 KPC Grant	-	10,800.00	-	
Sub Total Non Budgeted Restricted	-	231,050.00	-	
Total Restricted Fund Income	171,500	298,124.58	170,600	
Expenses				
61000 Program Services				
61100 JPIC	12,000	2,612.00	12,000	
61200 Racial Ethnic Pastoral Leadership	30,000	6,000.00	30,000	Scholarship to Timothy Matthew Woho Lee
61300 Chaplaincy Consortium	57,500	36,452.30	57,500	
61600 Missioninsite	15,000	10,496.00	-	
Sub Total 61000 Program Services	114,500	55,560.30	99,500	
61700 Foundation Pass Through Grants	900	-	-	
61504 La Casa de SG Comm Center	-	6,000.00		Consultant assessment for three months
61710 Witness for Peace	18,700	5,710.79	18,700	
61720 Union Station Foundation	11,900	3,634.14	11,900	
61730 Franciscan Friars	7,200	3,634.14	7,200	
61740 La Casa de SG Comm Center	600	295.63	600	
61750 Presbyterian Women	500	225.82	500	
61760 Monte Vista Grove Home	4,100	-	4,100	
61770 Westminister Garden	1,100	-	1,100	
61780 Camp & Conference Grants	11,700	-	11,700	
61790 Zephyr Point Conference Center	200	-	200	
61795 Living John Edwards Heirs	100	-	100	
Sub Total 61700 Foundation Pass Through Grants	57,000	19,500.52	56,100	
Total Budgeted Restricted Programs	171,500	75,060.82	155,600	
61900 Non Budgeted Restricted				
61400 Congregational Partnering Grants	-	210,250.00		Comm Bellflower, Korean United, Honolulu, Hosanna, Faith PC, Orange Canaan, Westminister, Stewardship Kaleidoscope, Ebenezer, SDKUPC, First Press of Inglewood, Asylum Hopitality
Unrestricted Fund	-	-	15,000	2020 Budget: NTSWest \$15,000.00 Unrestricted Fund
61500 Church Development	-	15,500.00	-	Puente de Esperanza PC, Pastora Lab,
61610 Ciclica	-	50,000.00	-	
61800 KPC Grant	-	11,800.00	-	KPC Pastoral training, NCKPC Reg Fee for 8, NCKPC Vision Conf LA
Total 61900 Non Budgeted Restricted	-	287,550.00	15,000	
Total Restricted Program Expense	171,500	362,610.82	170,600	

SYNOD OF SOUTHERN CALIFORNIA HAWAII

Restricted

Budget Year 2020

Budget Surplus/(Shortfall)	-	(64,486.24)	-	
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SYNOD OF SOUTHERN CALIFORNIA AND HAWAII
2020 Payroll Budget

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ATTACHMENT 4

**FINANCIAL REVIEW FOR THE YEAR ENDING
DECEMBER 31, 2018**

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SYNOD OF SOUTHERN CALIFORNIA AND,
HAWAII, PRESBYTERIAN CHURCH (U.S.A.)

FINANCIAL STATEMENTS
and
SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2018

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SCOTT KRIVIS & COMPANY
CERTIFIED PUBLIC ACCOUNTANT
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WOODLAND HILLS, CA 91364
(818) 594-7200 * (818) 594-0372 FAX

Independent Accountant's Review Report

The Commission of Assembly
Synod of Southern California and Hawaii,
Presbyterian Church (U.S.A.)
Panorama City, California

We have reviewed the accompanying financial statements of Synod of Southern California and Hawaii, Presbyterian Church (U.S.A.) which comprise the statement of financial position as of December 31, 2018 and the related statements of activities and cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion on the Financial Statements

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statement in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

The supplementary information included in the statement of financial position by fund and statement of activities by fund, included on pages 15 and 16 are presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the supplementary information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on it.



Scott Krivis & Company

Woodland Hills, CA
November 22, 2019

**SYNOD OF SOUTHERN CALIFORNIA AND HAWAII,
PRESBYTERIAN CHURCH (U.S.A.)**

**STATEMENT OF FINANCIAL POSITION
December 31, 2018**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents (Note 2)	\$ 124,636	\$ 281,238	\$ -	\$ 405,874
Trust deed notes and grants receivable (Note 3)		58,766		58,766
Other receivables	50,467			50,467
Prepaid expenses	991			991
Due to/from other funds	(793,278)	695,556	97,722	-
Investments (Note 4)	5,375,719	4,888,049	2,604,864	12,868,632
Split-Interest agreements (Note 5)		25,581	22,307	47,888
Property and equipment (Note 7)	<u>953</u>	<u>-</u>	<u>-</u>	<u>953</u>
TOTAL ASSETS	<u>\$ 4,759,488</u>	<u>\$ 5,949,190</u>	<u>\$ 2,724,893</u>	<u>\$ 13,433,571</u>
LIABILITIES AND NET ASSETS				
LIABILITIES				
Accounts payable and accrued liabilities	<u>\$ 94,923</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,923</u>
Total Liabilities	<u>94,923</u>	<u>-</u>	<u>-</u>	<u>94,923</u>
NET ASSETS				
Unrestricted	376,074			376,074
Unrestricted-Council designated	4,288,491			4,288,491
Temporarily restricted (Note 9)		5,949,190		5,949,190
Permanently restricted (Note 10)	<u>-</u>	<u>-</u>	<u>2,724,893</u>	<u>2,724,893</u>
TOTAL NET ASSETS	<u>4,664,565</u>	<u>5,949,190</u>	<u>2,724,893</u>	<u>13,338,648</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,759,488</u>	<u>\$ 5,949,190</u>	<u>\$ 2,724,893</u>	<u>\$ 13,433,571</u>

See Accountant's Review Report

The accompanying notes are an integral part of these financial statements

**SYNOD OF SOUTHERN CALIFORNIA AND HAWAII,
PRESBYTERIAN CHURCH (U.S.A.)**

**STATEMENT OF ACTIVITIES
Year ended December 31, 2018**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
REVENUE AND SUPPORT				
Interest and dividend income	\$ 226,356	\$ 338,217	\$ -	\$ 564,573
Per capita appointment	125,609			125,609
Contribution and grants		6,596		6,596
Miscellaneous income	17,005			17,005
Net assets released from program restrictions	<u>472,846</u>	<u>(472,846)</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE AND SUPPORT	<u>841,816</u>	<u>(128,033)</u>	<u>-</u>	<u>713,783</u>
EXPENSES				
Program services:				
Church development	239,501			239,501
Related mission partners	358,082			358,082
Support Services:				
Administration	<u>417,952</u>	<u>-</u>	<u>-</u>	<u>417,952</u>
TOTAL EXPENSES	<u>1,015,536</u>	<u>-</u>	<u>-</u>	<u>1,015,536</u>
CHANGE IN NET ASSETS BEFORE OTHER CHANGES	(173,720)	(128,033)	-	(301,753)
OTHER CHANGES				
Unrealized loss on investments	(528,575)	(274,595)	(224,594)	(1,027,764)
Unrealized loss on split-interest agreements	<u>(3,120)</u>	<u>-</u>	<u>(684)</u>	<u>(3,804)</u>
CHANGE IN NET ASSETS	(705,415)	(402,628)	(225,278)	(1,333,321)
NET ASSETS, BEGINNING OF YEAR	<u>5,369,980</u>	<u>6,351,818</u>	<u>2,950,171</u>	<u>14,671,969</u>
NET ASSETS, END OF YEAR	<u>\$4,664,565</u>	<u>\$5,949,190</u>	<u>\$2,724,893</u>	<u>\$13,338,648</u>

See Accountant's Review Report
The accompanying notes are an integral part of these financial statements

**SYNOD OF SOUTHERN CALIFORNIA AND HAWAII,
PRESBYTERIAN CHURCH (U.S.A.)**

**STATEMENT OF CASH FLOWS
Year ended December 31, 2018**

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$ (1,333,321)
Adjustments to reconcile change in net assets to cash used by operating activities:	
Unrealized loss on investments	1,027,764
Unrealized loss on split-interest agreements	3,804
Depreciation	748
(Increase) decrease in operating assets:	
Accounts receivable	24,177
Prepaid expenses	178
Increase (decrease) in operating liabilities:	
Accounts payable and accrued liabilities	<u>2,982</u>
 NET CASH USED BY OPERATING ACTIVITIES	 <u>(273,668)</u>
 CASH FLOWS FROM INVESTING ACTIVITIES:	
Sale of investments, net	(148,237)
Change in split-interest agreements	(20,842)
Change in notes receivable	<u>503,660</u>
 NET CASH PROVIDED BY INVESTING ACTIVITIES	 <u>334,581</u>
 NET DECREASE IN CASH AND CASH EQUIVALENTS	 60,913
 CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	 <u>344,961</u>
 CASH AND CASH EQUIVALENTS, FOR THE END OF YEAR	 <u>\$ 405,874</u>

See Accountant's Review Report
The accompanying notes are an integral part of these financial statements

**SYNOD OF SOUTHERN CALIFORNIA AND HAWAII,
PRESBYTERIAN CHURCH (U.S.A)**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2018**

1. Organization

Synod of Southern California and Hawaii, Presbyterian Church (U.S.A) ("the Synod"), is one of the sixteen regional governing bodies within the Presbyterian Church (U.S.A), and as such is exempt from federal income tax under the IRS code Section 501(C) (3). It is incorporated in the state of California as a not-for-profit organization and is exempt from state income tax. Within the Presbyterian Church (U.S.A), a synod is responsible for the mission of the church throughout the region.

2. Summary of Significant Accounting Policies

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements is as follows:

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting.

Accounting

To ensure observance of certain constraints and restrictions placed on the use of resources, the accounts of the Synod are maintained in accordance with the principles of net asset accounting. This is the procedure by which resources for various purposes are classified for accounting and for reporting purposes into net asset classes that are in accordance with specified activities or objectives. Accordingly, all financial transactions have been recorded and reported by net asset class as follows:

Unrestricted. These generally result from revenues generated by receiving unrestricted contributions, providing services, and receiving interest from investments less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Unrestricted-Council Designated. These are comprised of resources that the Synod Commission of Assembly established as being for future program and capital expansion and cash flow resources. For purposes of complying with net assets accounting, this fund is included in unrestricted net assets at December 31, 2018.

Temporarily Restricted. The Synod reports gifts of cash and other assets as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from program or capital restrictions.

**SYNOD OF SOUTHERN CALIFORNIA AND HAWAII,
PRESBYTERIAN CHURCH (U.S.A.)**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2018**

2. Summary of Significant Accounting Policies, continued

Permanently Restricted. These net assets consist of contributions that are limited by donor-imposed stipulations to invest the principle in perpetuity but allow expenditure of the income.

Cash and Cash Equivalents

The Synod has defined cash and cash equivalents as cash in banks and certificates of deposits with an original maturity of three months or less.

Intentions to Give

Annually, the Synod determines the amount that each presbytery is to contribute to the Synod as its per capita payment. The amount is calculated from the total church membership figures of each presbytery as reported to the General Assembly. While a Presbytery is expected to make its full per capita payment, there is no legal requirement that they do so. Since these intentions to give do not meet the criteria for revenue recognition under generally accepted accounting principles, they are not reflected as contributions in the Statement of Activities until the per capita payments are collected.

Investments

Investments in money market funds and marketable securities are reported at their fair market values based upon published quotations. Investments for which the fair market values are not readily determinable are recorded at cost or, if received as a contribution, at their fair market values as determined at the time of the gift. Securities are generally held in custodial investment accounts administered by financial institutions. Money market funds held in securities institutions and not used for operations are included in investments.

Investment purchases and sales are accounted for on a trade - date basis. Realized gains and losses are calculated based upon the underlying cost of the securities traded. Interest and dividend income is recorded when earned. Gains and losses, and interest income, are reflected in the Statement of Activities (see Note 4).

Fair Value Measurements

Generally accepted accounting principles provide guidance on how fair value should be determined when financial statement elements required to be measured at fair value. Valuation techniques are ranked in three levels depending on the degree of objectivity of the inputs used with each level:

Level 1 inputs - quoted prices in active markets for identical assets

Level 2 inputs - quoted prices in active or inactive markets for the same or similar assets

Level 3 inputs - estimated using the best information available when there is little or no market

**SYNOD OF SOUTHERN CALIFORNIA AND HAWAII,
PRESBYTERIAN CHURCH (U.S.A.)**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2018**

2. Summary of Significant Accounting Policies, continued

The Synod is required to measure pledge contributions, split-interest agreements, and certain investments at fair market value. The specific techniques used to measure fair value for these financial statement elements are described in the notes below that relate to each element.

Concentration of Credit Risks

The Synod places its temporary cash investments with high credit, quality financial institutions. At times, such investments may be in excess of Federal Deposit Insurance Corporation insurance limit. The Synod has not incurred losses related to these investments. Cash in one financial institution at December 31, 2018, was \$329,286.

The Synod holds investments in the form of equities, certificates of deposit, corporate bonds (fixed income), and money market accounts. Fair market values of the Synod's investments are routinely reviewed by the Synod's Commission of Assembly.

Property and Equipment

Property and equipment are recorded at cost if purchased or at fair value at the date of donation if donated. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets. Maintenance and repair costs are charged to expense as incurred. Property and equipment are capitalized if the cost of an asset is greater than or equal to five hundred dollars and the useful life is greater than one year.

Income Taxes

The Synod is exempt from taxation under Internal Revenue Code Section 501(C)(3) and California Revenue and Taxation Code Section 23701d.

Use of Estimates

The preparation of financial statements in conformity with principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets, liabilities, revenues and expenses as of the date and for the period presented. Actual results could differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through November 22, 2019 the date which the financial statements were available for issue. No events or transactions have occurred during this period that appear to require recognition or disclosure in the financial statements.

**SYNOD OF SOUTHERN CALIFORNIA AND HAWAII,
PRESBYTERIAN CHURCH (U.S.A.)**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2018**

3. Trust Deed Notes and Grants Receivable

Trust deed notes receivable of \$58,766 represent funds advanced to churches and other approved religions and community organizations through the Synod's Church Development Fund. The trust deed notes are stated at the unpaid principal balances, less an allowance for doubtful receivables. The trust deed notes are collateralized by mortgages on the respective properties held and title is held by the Synod as a valid lien against the respective properties. Many of the trust deed notes have below market interest rates at the time of issuance and imputed interest is not being calculated on the unpaid principal over the term of the loan. Although interest calculations and prepayment terms have been previously identified in note agreements, the Synod has not always required strict adherence to those terms. As a result, interest is recorded on a received (cash) basis and an allowance has been provided for those trust deed notes which management considers doubtful based on their past due status. At its discretion, the Synod reclassifies some unpaid balances of the "trust deed notes" to "grants receivable" when the notes are determined by management to be completely uncollectible in the interim due to the borrowing church's inability to meet the repayment terms, or the church's deteriorating financial condition. Therefore, grants receivable represents unpaid principal balances that are subordinated liens on church properties and are expected to be repaid only upon church dissolution or sale of the church property.

4. Investments

Significant information about investments at December 31, 2018 is summarized as follows:

Equities	\$7,779,159
Certificates of deposit	1,175,102
Fixed income funds	3,760,479
Cash and cash equivalents	<u>153,892</u>
	<u>\$12,868,632</u>

Changes in investments for the year ended December 31, 2018 is as follows:

Beginning balance at January 1, 2018	\$13,751,963
Sale of investments, net	(409,335)
Unrealized loss on investments	(1,038,568)
Reinvested interest and dividends	<u>564,572</u>
Ending balance at December 31, 2018	<u>\$12,868,632</u>

**SYNOD OF SOUTHERN CALIFORNIA AND HAWAII,
PRESBYTERIAN CHURCH (U.S.A.)**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2018**

5. Split-Interest Agreements

Certain individuals have pledged unconditional support in the split-interest agreements to be paid to the Synod at various, but yet undetermined, future dates. These agreements are managed and held by the Presbyterian Foundation ("the Foundation"), who provided the fair market value of these investments as of December 31, 2018. The split-interest agreements held by the Foundation at December 31, 2018 are as follows:

Distribution income-lump sum	\$ 41,408
Pooled funds with charitable interest	<u>6,480</u>
	<u>\$ 47,888</u>

6. Fair Value Measurements

The table below presents the balances of assets measured at fair value at December 31, 2018 on a recurring basis:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Equities	\$7,779,159	\$ -	\$ -	\$7,779,159
Fixed income funds	3,760,479			3,760,479
Split interest agreements	<u>-</u>	<u>-</u>	47,888	<u>47,888</u>
	<u>\$ 11,539,638</u>	<u>\$ -</u>	<u>\$ 47,888</u>	<u>\$11,587,526</u>

The fair value of equities has been measured on a recurring basis using quoted prices for identical assets in active markets (Level 1 inputs).

The fair value of split interest agreements is measured on a recurring basis by calculating the change in value of the Synod's beneficial interest (Level 3 inputs).

Significant information regarding split-interest agreements classified by the Synod within Level 3 of the fair value hierarchy for the year ended December 31, 2018 is as follows:

Beginning balance	\$ 53,495
Change in value of split interest	<u>(5,607)</u>
Ending balance	<u>\$ 47,888</u>

7. Property and Equipment

Property and equipment at December 31, 2018 consist of the following:

Furniture and fixtures	\$ 35, 196
Less: accumulated depreciation	<u>(34,243)</u>
	<u>\$ 953</u>

Depreciation expense for the year ended December 31, 2018 was \$748.

**SYNOD OF SOUTHERN CALIFORNIA AND HAWAII,
PRESBYTERIAN CHURCH (U.S.A.)**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2018**

8. Commitments and Contingencies

Obligations Under an Operating Leases

The Synod leases equipment under an operating lease with various terms. Future minimum payments, by year end in the aggregate, under these leases with initial or remaining terms of one year or more, consist of the following:

Year ended December 31,

2019	\$ 5,748
2020	5,748
2021	5,748
2022	5,748
2023	<u>4,790</u>
	<u>\$ 27,782</u>

Rent expense under the operating lease for equipment for the year ended December 31, 2018 was \$6,957.

Legal Matter

The Synod received a subrogation demand claiming reimbursement for losses incurred by a third party from the Sherpa Fire, wildfire in Santa Barbara County occurring in June of 2016 and alleged flooding resulting therefrom which occurred in January 2017 allegedly to a facility owned by the Presbyterian Camp and Conference Centers, Inc. The insurance company for the Synod replied to the letter denying the third party's claim as the Synod does not own, manage, or maintain the Presbyterian Camp and Conference Center. Accordingly, no provision for any estimated loss is reflected in the accompanying financial statements.

Other Commitments

The Synod, as needed, guarantees notes, loans, and grants made to individual churches by the Board of National Missions either directly or through the Synod. The obligations, which are secured by church property, are payable from the various churches directly to the General Assembly Presbyterian Investment and Loan Program ("PILP"), which absorbed the Board of National Missions and also the Board of Church Extension into its loan program.

**SYNOD OF SOUTHERN CALIFORNIA AND HAWAII,
PRESBYTERIAN CHURCH (U.S.A.)**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2018**

9. Temporarily Restricted Net Assets

Temporarily restricted net assets at December 31, 2017 consist of the following:

Church development	\$ 4,374,834
McKee Fund	1,175,102
Unitrusts and pooled funds	<u>399,254</u>
	<u>\$ 5,949,190</u>

For the year ended December 31, 2018, net assets released from program restrictions were \$472,846.

10. Permanently Restricted Net Assets and Endowment Funds

Permanently restricted net assets represent contributions which the donor has stipulated that the principal is to be kept intact in perpetuity and only the interest and dividends therefrom may be expended for unrestricted purposes. At December 31, 2018, permanently restricted net assets were \$2,724,893.

General accepted accounting principles provide guidance on the net asset classification of donor-restricted endowment funds for nonprofit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act of 2006 ("UPMIFA"). It also requires additional disclosures about an organization's endowment funds (both donor-restricted endowment funds and Board-designated endowment) whether or not the organization is subject to UPMIFA.

The Synod classifies as permanently restricted net assets, (a) the original value of the gifts to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. Endowment net assets composition by type of fund as of December 31, 2018:

	Permanently Restricted
Donor-restricted endowment funds	<u>\$2,604,864</u>
Split-Interest agreements	<u>22,307</u>
	<u>\$2,627,171</u>

**SYNOD OF SOUTHERN CALIFORNIA AND HAWAII,
PRESBYTERIAN CHURCH (U.S.A.)**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2018**

10. Permanently Restricted Net Assets and Enrollment Funds, continued

Changes in endowment net assets as of December 31, 2018 are as follows:

	<u>Permanently Restricted</u>
Beginning balance	\$2,950,171
Change in Value	<u>(225,278)</u>
Ending balance	<u>\$2,724,893</u>

11. Employee Benefit Plan

Employees who work a minimum of twenty hours a week are entitled to become members of the Presbyterian Pension and Benefit Plan ("the Plan"), which is a benefit plan administered on behalf of member organizations by the Board of Pensions of the Presbyterian Church (U.S.A.). The Plan provides medical, death and disability, and retirement benefits to its members, and the Synod contributes 23%, 1%, and 11%, respectively, for those benefits. The Synod's contribution is calculated utilizing the greater of the employee's annual salary or the minimum pension participation median salary, as defined by the Board of Pensions. There are no employee contributions to the Plan and the Synod's contributions are made monthly. Information with respect to accumulated benefits and net assets available for benefits, as it relates solely to the Synod's employees, is not available.

Retirement expense for the year ended December 31, 2018 was \$61,103.

SUPPLEMENTAL INFORMATION

SYNOD OF SOUTHERN CALIFORNIA AND HAWAII, PRESBYTERIAN CHURCH (U.S.A)

STATEMENT OF FINANCIAL POSITION BY FUND
December 31, 2018

	Unrestricted			Temporarily Restricted			Permanently Restricted		Grand Total
	General Operating Fund	Council Designated	Total Unrestricted	Unitrusts and Pooled Funds	Church Development Fund	McKee Fund	Unitrusts and Pooled Funds	Total Permanently Restricted	
ASSETS									
Cash and Cash Equivalents:									
General Operating Fund	\$ 76,816	\$ -	\$ 76,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,816
Restricted Funds	47,820	-	47,820	280,230	1,008	-	-	-	329,058
Total Cash and Cash Equivalents	124,636	-	124,636	280,230	1,008	-	-	-	403,874
Trust deed notes and grants receivable									
Accounts Receivable-Others	50,467		50,467		58,766				58,766
Due to/Due from	(571,971)	(221,307)	(793,278)	93,443	602,113		97,722	97,722	50,467
Prepaid expenses	991		991						991
Investments	865,921	4,509,798	5,375,719		3,712,947	1,175,102	2,604,864	2,604,864	12,868,632
Split interest agreements				25,581			22,307	22,307	47,888
Property and equipment, net	953		953						953
TOTAL ASSETS	\$ 470,997	\$ 4,288,491	\$ 4,759,488	\$ 399,254	\$ 4,374,834	\$ 1,175,102	\$ 2,724,893	\$ 2,724,893	\$ 13,433,571
LIABILITIES AND NET ASSETS									
LIABILITIES									
Accounts Payable and Accrued Expenses	\$ 94,923	\$ -	\$ 94,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,923
TOTAL LIABILITIES	94,923	-	94,923	-	-	-	-	-	94,923
NET ASSETS									
Unrestricted	376,074		376,074						376,074
Unrestricted-Board Designated		4,288,491	4,288,491						4,288,491
Temporarily restricted				399,254	4,374,834	1,175,102	2,724,893	2,724,893	5,949,190
Permanently restricted									2,724,893
TOTAL NET ASSETS	376,074	4,288,491	4,664,565	399,254	4,374,834	1,175,102	2,724,893	2,724,893	13,338,648
TOTAL LIABILITIES AND NET ASSETS	\$ 470,997	\$ 4,288,491	\$ 4,759,488	\$ 399,254	\$ 4,374,834	\$ 1,175,102	\$ 2,724,893	\$ 2,724,893	\$ 13,433,571

The accompanying notes are integral part of these financial statements

SYNOD OF SOUTHERN CALIFORNIA AND HAWAII,
PRESBYTERIAN CHURCH (U.S.A.)

STATEMENT OF ACTIVITIES BY FUND
Year ended December 31, 2018

	Unrestricted		Temporarily Restricted				Permanently Restricted		Grand Total
	General Operating Fund	Council Designated	Total Unrestricted	Unitrusts and Pooled Funds	Church Development Fund	McKee Fund	Total Temporarily Restricted	Unitrusts and Pooled Funds	Total Permanently Restricted
REVENUE AND SUPPORT									
Interest and dividend income	\$ 77,341	\$ 149,015	\$ 226,356	\$ 108,044	\$ 220,955	\$ 9,218	\$ 338,217	\$ -	\$ -
Per capita apportionment	125,609	-	125,609	-	-	-	-	-	-
Contributions and grants	-	-	-	6,596	-	-	6,596	-	-
Miscellaneous income	17,005	-	17,005	-	-	-	-	-	-
Net assets released from program restrictions	472,846	-	472,846	(128,725)	(344,121)	-	(472,846)	-	-
TOTAL REVENUE AND SUPPORT	692,801	149,015	841,816	(14,085)	(123,166)	9,218	(128,033)	-	-
EXPENSES									
Program services:									
Church development	239,501	-	239,501	-	-	-	-	-	-
Related mission partners	358,083	-	358,083	-	-	-	-	-	-
Support services:									
Administration	417,952	-	417,952	-	-	-	-	-	-
TOTAL EXPENSES	1,015,536	-	1,015,536	-	-	-	-	-	-
CHANGE IN NET ASSETS BEFORE OTHER CHANG	(322,735)	149,015	(173,720)	(14,085)	(123,166)	9,218	(128,033)	-	-
OTHER CHANGES									
Unrealized loss on investments	(105,188)	(423,387)	(528,575)	-	(274,595)	-	(274,595)	(224,594)	(1,027,764)
Change in value of split-interest agreements	(3,120)	-	(3,120)	-	-	-	-	(684)	(3,804)
CHANGE IN NET ASSETS	(431,043)	(274,372)	(705,415)	(14,085)	(397,761)	9,218	(402,628)	(225,278)	(1,333,321)
NET ASSETS, BEGINNING OF YEAR	807,117	4,562,863	5,369,980	413,339	4,772,595	1,165,884	6,351,818	2,950,171	14,671,969
NET ASSETS, END OF YEAR	\$ 376,074	\$ 4,288,491	\$ 4,664,565	\$ 399,254	\$ 4,374,834	\$ 1,175,102	\$ 5,949,190	\$ 2,724,893	\$ 13,338,648

The accompanying notes are integral part of these financial statements.

ATTACHMENT 5

LIST OF SYNOD COMMITTEES AND MEMBERS

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Synod of Southern California and Hawaii
Commissions, Committees and Work Groups for 2020
As of November 2, 2019

Commission of Assembly

-----Synod Officers-----		---Presbytery Executives---	
TE Joshua Yee (CoA chair) +	PA	RE Sandy Thoits (designee)	SB
RE Pat Niles (synod mod) +	LR	TE Ken Baker	SF
TE Suzanne Malloy (vice-mod) +	SB	TE Michael Mudgett	SD
RE Bill Hughes (synod treasurer)	SB	TE Linda Culbertson	PA
TE Mark Hong (stated clerk)	LR	TE Lee Ireland	RS
		TE Wendy Tajima	SG
		TE Forrest Claassen	LR

-----Commissioners-----		--Added for Racial Ethnic Balance--	
RE Sue Currie 11/2019 +	LR	RE Hagar Benitez 12/2014	LR
RE Frances Lin *	SD	RE Elizabeth Hicks 12/2014	PA
TE N'Yisrela Watts-Afriyie *	SG	TE David Won 01/2015	PA
Vacancy			

Permanent Judicial Commission

-----Class of 2021-----		-----Class of 2023-----	
TE R. Winston Presnall	LR	RE Linda Therien	SD
TE Robert Wendel	SG	RE Jeff Heath	RS
RE Janice Takeda	SG	TE John Langfitt	SF
		RE Carole Wheeler	SF
-----Class of 2025-----			
RE Tracie Lyons	PA	TE David Won	PA
RE Tina Blair	RS	Vacancy	

Polity and Records Committee

-----Class of 2020-----		-----Class of 2021-----	
RE Martha Kadue	PA	TE Dee Lily	LR
RE Carole Ostrander	SD	RE Steve Salyards	SG
RE Don Reiersen	RS	TE Dave Wilkinson	SF
-----Class of 2023-----			
TE Daniel Ko +	PA		
RE Sandy Thoits +	SB		
RE Areta Crowell +	SG		

* elected by Commission of Assembly
December 20, 2019

+ elected on November 2, 2019

Committee on Representation and Nominations

----Class of 2020----		-----Class of 2021-----	
TE Sylvia Karcher	RS	Vacant	
TE Paul Reeves	LR	TE David Won	PA
RE Sharon Wakamoto	LR	TE Wendy Tajima	SG
Vacant		TE Suzanne Malloy	SB
----Class of 2022----			
		Vacant	
		Vacant	

Congregational Partnering Grants Work Group

TE Linda Culbertson (chair)	PA	RE Jim Shepard	RS
TE Ken Baker	SF	RE Jim Stueck	SB
RE Maurice Caskey	SD	TE David Won	PA
RE Sue Currie	LR		

Restricted Funds Work Group

RE Jane A. Vasquez (chair)	SG	RE Areta Crowell	SF
RE Chuck Wakamoto	LR	TE Wendy Tajima	SG
RE Sallie Cuaresma	PA	TE Ann Mills	SG
RE Maurice Caskey	SD		

Justice, Peace and Integrity of Creation Work Group

RE Cliff O'Daniel	PA	TE Ross Kinsler	SG
RE Sue Davenport	SB	TE Darrel Meyers (chair)	SF
RE Tom English	SD	RE Sue Randerson	SD
TE Christine Dickerson	RS	RE Beryl Smith	LR
RE Carolyn Harris	SG	RE Karen Speros	RS
TE Sunny Kang	PA		

Racial Ethnic Pastoral Leadership Work Group

RE Hagar Benitez (chair)	LR	TE Steve Yamaguchi	SG
TE Martin Garcia	PA	RE Sharon Wakamoto	LR
TE Alfredo Delgado	LR	RE Debbie Law	RS

Finance Committee

RE Jim Stueck (chair)	SB	RE Bill Hughes	SB
RE Martha Kadue	PA	RE Donna Misterly	RS
RE Maurice Caskey	SD	RE Julie Sager	LR
		RE Fried Wilson	SG

* elected by Commission of Assembly
December 20, 2019

+ elected on November 2, 2019