

SYNOD OF SOUTHERN CALIFORNIA AND HAWAII

**COMMISSION OF ASSEMBLY**

**Regular Meeting**

Audio-Visual Conference via Zoom.com

**Saturday, February 13, 2021**

CONVENE The meeting was called to order at 9:30 a.m. by Commission of Assembly Chair Pat Niles.

ROLL Those present (P), absent (A), or excused (E) are indicated below. All in attendance were by video conference:

LR-Los Ranchos, PA-Pacific, RS-Riverside, SB-Santa Barbara, SD-San Diego, SF-San Fernando, SG-San Gabriel; TE- Teaching Elder, RE-Ruling Elder; SMOD-Synod Moderator, SVMOD-Synod Vice Moderator, CoAC-CoA Chair/President, SC/SE-Stated Clerk/Synod Executive

Synod Officers

P RE Chair-CoA – Pat Niles (LR)  
P TE SMOD – Suzanne Malloy (SB)  
P RE SVMOD – Janine Tanahuvia (SF)  
P RE Synod Treasurer – Susan Skoglund (RS)  
P TE SC/SE – Mark Hong (LR)

Commissioner Members

P RE Sue Currie – LR  
P RE Frances Lin – SD  
P TE N'Yisrela Watts-Afryie – SG  
P RE Melodee Kistner

BBIPOC Representatives

A TE Juan-Daniel Espitia (SD)  
P RE Yvonne Harmon (SG)  
P TE Joseph Shin (LR)

Presbytery Executives/Designees

P RE Sandy Thoits+ – SB \*  
P TE Juan Sarmiento – SF  
P TE Michael Mudgett – SD  
P TE Linda Culbertson – PA  
P TE Lee Ireland – RS  
P TE Wendy Tajima – SG +  
P TE Forrest Claassen – LR

Ecclesiastical Chairs

P TE David Won PA - CoRN  
P RE Sandy Thoits SB + – Polity & Records

Also Present

P TE Paula Mann – Synod Staff  
P Joanne Yi-Bortfeld – Synod Staff  
P TE Ken Baker – Chair of Partnering Grants  
\* designee  
+ serving in dual capacities  
+ serving in dual capacities

Opening Prayer	Opening Prayer by Forrest Claassen. Chair Pat Niles read the words to the hymn, Called as Partners in Christ's Service. She then invited each person to introduce themselves.
REPORT OF THE STATED CLERK	Stated Clerk Mark Hong presented a written report which follows.
Quorum	The Stated Clerk reported that a quorum was present, and the Chair declared that a quorum was present: a quorum being that 10 of the 19 members are present, 5 presbyteries are represented, and there are four ruling elders and four teaching elders present.
Agenda	It was <b>VOTED</b> to approve the agenda as presented.
Approval of Minutes	It was <b>VOTED</b> approve the Commission of Assembly meeting minutes of December 12, 2020, as written (Attachment 1).
Seating of Corresponding Members	TE Ken Baker, Chair of the Partnering Grants committee was seated as a corresponding member.
For Information	<b>Corporate Officers for 2021</b>
	President and Commission of Assembly Chair RE Pat Niles
	Moderator TE Suzanne Malloy
	Vice Moderator RE Janine Tanahuvia
	Stated Clerk and Corporate Secretary TE Mark Hong
	Treasurer RE Susan Skoglund
	<b>Presbytery Minute Review</b>
	A plan to conduct Presbytery Minute Review will be in the works this year. Details will be worked out during the gathering of the Stated Clerks on February 10.
	<b>Financial Obligation</b>
	We have received a check of \$ 17,109.45 from the University PC on its manse sale as agreed during our December meeting.
	<b>Treasurer for Association of Stated Clerks</b>
	I am continuing to serve as the Treasurer for the second year of two-year term
	<b>Dates for 2021 Meetings</b>
	The Commission of Assembly: June 5, October 2, December 11 (if necessary) The Assembly: December 4 (Sat)

REPORT OF THE SYNOD EXECUTIVE	Mark Hong presented a written report that is presented here.
	<p>Someone once told me that life is a continuation of hellos and farewells. We bid farewells to many siblings who have served the Synod for many years, and we say hello to many who are beginning, hopefully, many years of service. These continuations are one of many indications that even during this Pandemic, God is at work through us, and we rejoice in that reality.</p> <p>We bid farewell to Fried Wilson as he started his retirement life. The Synod and San Fernando Presbytery staff had a virtual luncheon for him to celebrate his service and bless his new beginning. Paula Mann has successfully served her three-month probationary period and is now entirely in the position.</p> <p>Fried had been serving on the board of Monte Vista Grove Homes, and with his departure, I began to fill in the board of Monte Vista Grove Homes.</p> <p>I have attended meetings of JPIC, Zephyr Point Board, Monte Vista Grove Homes Board, PCCCI Board.</p> <p>PCCCI completed the sale of Rancho La Sherpa to Hope Refuge and from the remaining proceeds of \$2,321K, the board decided to invest two million and retain \$321K in the reserve.</p> <p>Like all things under heaven, this Pandemic will not last forever. While no one can predict what the church will look like after the period, we see many indications that things will be much different from what we have been used to. One example, the 225<sup>th</sup> General Assembly will look different than many of us are familiar with. The venue has been altered from Columbus, OH, to our headquarters in Louisville, KY. The face-to-face gathering will be limited to the committee meetings, taking place for two weeks, and the plenaries will meet virtually. It is my understanding this change will save the denomination about \$700,000.</p> <p>I was invited by Santa Barbara, San Fernando, and San Gabriel Presbytery to share a short presentation on the Synod during their Stated Meetings.</p> <p>Along with our vice-moderator, Janine Tanahuvia, I served as a panelist for a webinar presented by San Fernando Presbytery.</p> <p>I served in the worship team for annual worship, hosted by Southern California Christian Forum, an ecumenical group.</p> <p>I have attended several Webinars, including The Power of Nonviolence, hosted by Guibord Center, an interfaith group.</p>

	<p>I attended the Missions Conference, hosted by Santa Barbara Presbytery. The sibling at Santa Barbara planned meticulously and ran it flawlessly. I understand there were around 200 registrants.</p> <p>I attended a Memorial Service for Clayton Cobb. It was conducted virtually, and along with family members and friends, I got to celebrate his life.</p> <p>It is my plan to continue to have the staff work mostly from home until we receive vaccinations. We are meeting weekly by Zoom and are in constant communication regarding our work.</p>
Partnering Grants Committee	TE Ken Baker, Chair of the Partnering Grants Committee, presented an application from the Presbytery of the Pacific (attachment XXX). The motion to provide a \$15,000 grant for the Beloved Everybody Congregation from the fund granted to the presbyteries to the Presbytery of the Pacific was made, seconded and passed.
Meeting of the Corporate	Chair Pat Niles declared the Commission of Assembly in recess. President Pat Niles opened the corporate meeting. Mark Hong opened the meeting with prayer. Election of the officers of the corporation were held.
	TE Mark Hong moved that Paula Mann be added as a check signer and Fried Wilson be removed. The motion was approved.
	It was <b>voted</b> to approve the corporate officers listed in the Stated Clerk's report.
	President Pat Niles declared the corporate meeting and closed it in prayer.
Report of the Treasurer	RE Skoglund reviewed highlights of the Profit and Loss statement. She noted that the Synod collected more per capita than budgeted. The synod did not as much as in 2019. Expenses are down in several areas. The statements are not 100% complete. Time was provided for questions for the treasurer. Financial Reports are Attachment #1
Discussion on Finance Committee	<p>TE Wendy Tajima, chair of Finance Committee, led a discussion regarding the activities of the Finance Committee for the coming year. Many members of the assembly shared perspectives based on the written report (Attachment #3). TE Tajima will call a meeting of a smaller group to discuss the specifics and appreciated the input of all the CoA members.</p> <p>Chair Pat Niles suggested that Mark Hong, Wendy Tajima, and Susan Skoglund and the chair to have conversation on what to bring forth regarding the Finance Committee and possibly an orientation to the Finances. TE Tajima will arrange a meeting of the Finance Committee and the Chair and SC/SE.</p> <p>TE Hong asked if there is a special request. The most specific request was from Chair Pat Niles.</p>

Zephyr Point TF report	The ZP TF is Bill Hughes, Suzan Skoglund, Mark Hong and Pat Niles. The primary assignment is to advise the six board members from Southern California and Hawaii. The Task Force has met one time. The TF is on hold waiting for more information.
CLARIFICATION OF AUDIT VS. REVIEW	Zephy Point wasn't able to conduct an audit last year. This year they would like to do a financial review rather than an audit due to cost. <b>A motion to allow</b> Zephyr Point to present a financial review at Assembly rather than an audit was made and seconded. Following discussion, the motion failed. TE Mark Hong abstained and asked that his abstention be noted as a ZP Board Member.
INFORMATION	Chair Niles lifted up the two additional reports that were in the CoA Packet. Restricted and Special Funds - Attachment #2 JPIC Report - Attachment #3.
ADJOURNMENT	The Chair adjourned the meeting at 11:25 a.m. TE David Won closed the meeting in prayer.

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Mark Hong, Stated Clerk

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Paula P. Mann, Journal Clerk

**MINUTES - ATTACHMENT 1**

**FINANCIAL REPORTS**

Permanent Funds with Income Benefiting Synod of Southern California and Hawaii  
October 31, 2020

Fund ID	Fund Description	Fund Open Date	Agreement No	Market Value 12/31/19	Available Funds	Market Value 9/30/20	Change in FMV	Fund Use
102240000222	Lillian McElhaney Memorial Fund-35416	6/30/1980	19801028	17,264.01	832.59	16,800.77	(463.24)	Capital Expense
102240000232	Marie D. Messick Memorial Fund-34273	3/30/1973	19730755	17,861.65	-	17,382.36	(479.29)	General Fund
102240000294	Francis Greenlee Memorial Fund-33403	12/15/1967	19670622	8,750.74	760.32	8,515.94	(234.80)	REPL
102240000352	Ralph M. and Beulah Speelmon Memorial Fund-32993	12/31/1973	19640092	10,633.57	-	10,348.25	(285.32)	General Fund
102240001001	The Alberta Fund-34447	5/25/1975	19750527	2,695.29	-	2,622.97	(72.32)	General Fund
102240004054	Elias Family Memorial Fund-34069	9/30/1979	19720539	44,259.42	-	43,071.83	(1,187.59)	33% - Disaster Relief Neighborhood Centers, Campers, church day care center, hospital chaplaincies 67%
102240004068	Alfred A. and Jody Gregory Fund-34730	3/28/1977	19715546	102,016.77	8,438.04	99,279.38	(2,737.39)	Urban work
102240004070	Alfred A. and Jody Gregory Family Fund-34732	3/28/1977	19770605	160,628.49	-	156,318.40	(4,310.09)	General Fund
102240004787	O. Scott and Ila W. McFarland Memorial Fund-36521	12/19/1986	19860656	13,803.26	-	13,432.88	(370.38)	Partnering Grant
102240005383	Trinidad Salazar Memorial Fund-37116	7/17/1989	19890618	20,675.05	997.26	20,120.38	(554.67)	Hispanic Ministry
102240005891	Albert E. and Avanelle M. Smith Memorial Fund-36839	9/30/1992	19880067	11,698.35	-	11,384.45	(313.90)	Hungry and homeless
102240005926	Racial Ethnic Pastoral Scholarship Fund-38372	10/22/1992	19920662	155,273.83	13,887.94	162,262.09	6,988.26	REPL - Scholarship
102240005946	Olmstead Trust-38371	10/9/1992	19920661	691,143.01	37,513.83	672,597.81	(18,545.20)	Chaplaincy Consortium
102240006050	Black Advisory Committee Fund-38965	8/12/1993	19930647	8,736.60	-	8,778.20	41.60	Black Advisory Committee
102240070027	Elias Family Memorial Fund-34064	11/7/2002	19720538	14,699.33	2,653.85	14,304.91	(394.42)	Neighborhood Centers, Campers, church day care center, hospital chaplaincies
102240070030	Elias Family Memorial Fund-34067	11/7/2002	19720538	7,349.64	567.21	7,152.44	(197.20)	Disaster Relief
102240070587	Samuel C. and Mildred L. Rue Fund-34457	2/19/2003	19750549	31,732.95	-	30,881.48	(851.47)	General Fund
102240070798	The Synod of Southern California & Hawaii's Dorcas Davis Memorial Fund - 2002-30645	5/8/2003	20030120	672,189.22	29,182.91	654,152.61	(18,036.61)	28% - JPIC 28% - Union Station 44% - Witness for Peace
102240100648	Betty W. Moore Memorial Fund-36299	10/31/1995	19850417	8,902.48	-	8,663.60	(238.88)	La Casa de San Gabriel
102240101592	Albert E. and Avanelle M. Smith Memorial Fund-36832	9/30/1992	19880067	11,693.83	-	11,380.05	(313.78)	Presbyterian Women of the Synod
102240101747	Choate - McClellan Family Memorial Fund-45632	5/19/2000	20000223	6,407.75	-	6,235.80	(171.95)	La Casa de San Gabriel
102240101978	Rose M. Baguez Memorial Fund-36846	7/24/2001	19880075	12,088.29	583.52	11,763.94	(324.35)	Hispanic Ministry
102240202290	Elias Family Memorial Fund-55976	10/31/2009	19790301	53,593.16	-	52,155.13	(1,438.03)	Disaster Relief
102240202291	Elias Family Memorial Fund-55977	10/31/2009	19790301	107,186.38	17,170.79	104,310.29	(2,876.09)	Neighborhood Centers, Campers, church day care center, hospital chaplaincies
102240202303	Elias Family Memorial Fund-57953	10/31/2009	19720537	25,106.13	1,127.16	24,432.46	(673.67)	Neighborhood Centers, Campers, church day care center, hospital chaplaincies
102240202307	Elias Family Memorial Fund-57957	10/31/2009	19720537	12,553.08	-	12,216.23	(336.85)	Disaster Relief
102241004023	Anonymous No. 8 - 2 of 3 - Southern California Foundation-32840	6/30/1986	19624841	5,288.52	-	5,146.59	(141.93)	General Fund

**Total Presbyterian Foundation**

**2,234,230.80**

**113,715.42**

1,130.34 General Fund Use - Interest earned from savings account  
292.01 PDA Contributions  
22,044.96 JPIC  
1,453.92 SNAC Offering and Donations  
1,991.91 Volunteer in Mission  
301.85 Washington Legislation  
11,020.46 Korean PC  
24,898.96 Jim and Alice Furuya - REPL

**New Covenant Trust**

Wilshire Property Reserve

23100

4,485,582.68

**New Covenant Funds**

Unrestricted Reserve

22100

Update #

704,041.31

Ecclesiastical Reserve

22200

29,848.20

Oiko Credit

22300

100,001.87

Church Development Fund

24100

3,828,939.37

Southern California Foundation

24200

243,924.54

Langlie Funds

24300

29,910.77

Church Funds

24400

25,479.81

2,428.67 St. Paul loan

8,114.09 Social Prog, Church Ext work, Ministries/New Churches, Young ppl summer project

10,737.64 Any Religious or Hospital Use

1,201.13 General Use

**199,331.36 Total In Chase Restricted Fund Balance**

Minutes for February 15, 2021

The Synod of Southern California and Hawaii  
Programs (Unaudited)  
Budget vs. Actuals: 2020 Budget - FY20 P&L (Unaudited)

	Total			
	Actual	Budget	Remaining	% Remaining
Income				
55000 Restrict Program Funds				
55110 Chaplaincy-PF Gregory & Olmstead	26,749.33	57,500.00	30,750.67	53.48%
55120 JPIC - Chase Restricted	2,855.23	12,000.00	9,144.77	76.21%
55130 REPL - Chase Restricted		30,000.00	30,000.00	100.00%
55150 Church Development 1038031	236,000.00		(236,000.00)	
55101 Ciclica & Missionite	74,836.27		(74,836.27)	
55160 Foundation Pass Through Grants	20,559.12	56,100.00	35,540.88	63.35%
Total 55000 Restrict Program Funds	\$ 360,999.95	\$ 155,600.00	\$ (205,399.95)	-132.01%
Unrestricted Reserve				
55140 Unrestricted Reserve	45,210.00	15,000.00	(30,210.00)	-201.40%
55141 Unrestricted - Pandemic	200,000.00		(200,000.00)	
55571 Wilshire Reserved Pandemic	850,000.00		(850,000.00)	
Total Unrestricted Reserve	\$ 1,095,210.00	\$ 15,000.00	\$ (1,080,210.00)	-7201.40%
Total Income	\$ 1,456,209.95	\$ 170,600.00	\$ (1,285,609.95)	-753.58%
Gross Profit	\$ 1,456,209.95	\$ 170,600.00	\$ (1,285,609.95)	-753.58%
Expenses				
61000 Program Services				
61100 JPIC		12,000.00	12,000.00	100.00%
61200 Racial Ethnic Pastoral Leadership		30,000.00	30,000.00	100.00%
61300 Chaplaincy Consortium	42,189.24	57,500.00	15,310.76	26.63%
Total 61000 Program Services	\$ 42,189.24	\$ 99,500.00	\$ 57,310.76	57.60%
61540 Unrestricted Reserve	20,000.00		(20,000.00)	
61700 Foundation Pass Through Grants				
61710 Witness for Peace	8,566.29	18,700.00	10,133.71	54.19%
61720 Union Station Foundation	5,451.27	11,900.00	6,448.73	54.19%
61730 Franciscan Friars JPIC	5,451.27	7,200.00	1,748.73	24.29%
61740 La Casa de SG Comm Center	443.46	600.00	156.54	26.09%
61750 Presbyterian Women	338.73	500.00	161.27	32.25%
61760 Monte Vista Grove Home		4,100.00	4,100.00	100.00%
61770 Westminster Garden		1,100.00	1,100.00	100.00%
61780 Camp & Conference Grants		11,700.00	11,700.00	100.00%
61790 Zephyr Point Conference Center		200.00	200.00	100.00%
61795 Living John Edwards Heirs		100.00	100.00	100.00%
Total 61700 Foundation Pass Through Grants	\$ 20,251.02	\$ 56,100.00	\$ 35,848.98	63.90%



The Synod of Southern California and Hawaii  
Programs (Unaudited)  
Budget vs. Actuals: 2020 Budget - FY20 P&L (Unaudited)

	Total			
	Actual	Budget	Remaining	% Remaining
61990 Non Budgeted Restricted				
61540 Unrestricted Fund	25,209.72		(25,209.72)	
61551 Pandemic Support	200,000.00		(200,000.00)	
Total 61540 Unrestricted Fund	<u>\$ 225,209.72</u>	<u>\$ -</u>	<u>\$ (225,209.72)</u>	
61550 Church Development		15,000.00	15,000.00	100.00%
61400 Congregational Partnering Grants	236,000.00		(236,000.00)	
61600 Missioninsite	5,237.75		(5,237.75)	
61610 Ciclica	70,000.00		(70,000.00)	
Total 61550 Church Development	<u>\$ 311,237.75</u>	<u>\$ 15,000.00</u>	<u>\$ (296,237.75)</u>	-1974.92%
61612 Wilshire Resv Covid-19	850,000.00		(850,000.00)	
Total 61990 Non Budgeted Restricted	<u>\$ 1,386,447.47</u>	<u>\$ 15,000.00</u>	<u>\$ (1,371,447.47)</u>	-9142.98%
70000 Other Restricted Revenue				
70115 Investment Revenue-Temporary Restricted	(19,286.26)		19,286.26	
70120 Revenue Reinvested-Church Development Fund	76,000.00		(76,000.00)	
70135 Revenue Reinvested-Gen And Adm	15,204.43		(15,204.43)	
76000 Unrealized Gain (Loss) On Investment				
76100 Unrealized Gain (Loss) On Investment-Unrestricted	188,690.46		(188,690.46)	
76110 Unrealized Gain (Loss) On Investment-Unrestricted	947,156.31		(947,156.31)	
76120 Unrealized Gain (Loss) On Investment-Restricted	509,131.25		(509,131.25)	
Total 76000 Unrealized Gain (Loss) On Investment	<u>\$ 1,644,978.02</u>	<u>\$ -</u>	<u>\$ (1,644,978.02)</u>	
Total 70000 Other Restricted Revenue	<u>\$ 1,716,896.19</u>	<u>\$ -</u>	<u>\$ (1,716,896.19)</u>	
80000 Fund Transfer Out				
80120 Funds Transfer Out-JPIC	486.94		(486.94)	
80160 Funds Transfer Out-Other Grants	75,590.81		(75,590.81)	
Total 80000 Fund Transfer Out	<u>\$ 76,077.75</u>	<u>\$ -</u>	<u>\$ (76,077.75)</u>	
Total Expenses	<u>\$ 3,261,861.67</u>	<u>\$ 170,600.00</u>	<u>\$ (3,091,261.67)</u>	
Net Program Income	<u>\$ (1,805,651.72)</u>	<u>\$ -</u>	<u>\$ 1,805,651.72</u>	
Net Operating Income	<u>\$ (66,116.52)</u>	<u>\$ -</u>	<u>\$ 66,116.52</u>	
Net Income	<u>\$ (1,871,768.24)</u>	<u>\$ -</u>	<u>\$ 1,871,768.24</u>	

**Presbyterian Foundation Restricted Funds (Direct Distributions)**  
**Balance as of 10/31/20**

Fund ID	Fund Description	Agreement No	Market Value as of 9/30/2020	Market Value as of 12/31/2019	Change in FMV	Fund Restrictions
102240000219	Dr. James T. McCreight Memorial Fund-34573	19760537	6,691.86	6,876.37	-184.51	For its use in the care and support of retired ministers, missionaries and/or full-time lay persons who have been workers or employees and/or the spouses of same of the United Presbyterian Church in the USA who live in Presbyterian-related retirement facilities within the boundaries of said Synod. [effective April 2015 Synod of Southern California and Hawaii requested we pay the income from this fund directly to Monte Vista Grove Homes on their behalf.]
102240000240	G. Walter Monroe Memorial Fund-90424	19835375	1,242.15	1,271.69	-29.54	For the purposes of Christian Education. Support the operation of Presyterian Camps & Conference Center
102240000457	Rex and Laura Lane Memorial Fund-33496	19680154	148,465.91	152,559.49	-4,093.58	to support the operation of Presbyterian camps & Conferences center
102240004133	Josephine W. Leonard Fund-34431	19750504	3,739.57	3,842.70	-103.13	For support of retired ministers, missionaries, full-time lay persons who have been workers or employees and/or spouses of same of The United Presbyterian Church in the U.S.A. who live in Presbyterian-related retirement facilities within the boundaries of said Synod. [effective April 2015 Synod of Southern California and Hawaii requested we pay the income from this fund directly to Monte Vista Grove Homes on their behalf.]
102240004708	Stewart Lacy Memorial Scholarship Fund-37551	19860638	4,909.79	4,792.92	116.87	to support the operation of Presbyterian camps & Conferences center
102240004982	Carl E. Berger and Florence L. Berger Memorial Fund-34444	19750525	17,306.54	17,783.74	-477.20	For the support of the work of the Church in the care of retired clergy and missionaries, and other provisions for the elderly in Southern California. [effective April 2015 Synod of Southern California and Hawaii requested we pay the income from this fund directly to Monte Vista Grove Homes on their behalf.]
102240005061	Dorcas D. Davis Memorial Fund - 7-36510	19860651	190,762.12	196,021.88	-5,259.76	To support its work with the Witness for Peace - Pacific Southwest Region, 3782 Holden Avenue, Los Alamitos, California, 90720, to support their work among refugees, and for the oppressed or needy in the United States of America and the world.
102240005066	Dorcas D. Davis Memorial Fund - 12-36513	19860651	119,226.34	122,513.71	-3,287.37	To support its [Synod of Southern California & Hawaii] work with Pasadena Union Station, 132 North Euclid Street, Pasadena, California, 91101, to support activities which provide any or all of the following: shelter, food, counseling, job placement or emergency care to people in need. [effective April 2015 Synod of Southern California and Hawaii requested we pay the income from this fund directly to Monte Vista Grove Homes on their behalf.]
102240005257	Addison S. and Flora H. Moore Fund-34432	19750508	12,146.28	12,481.17	-334.89	The net income only therefrom shall be paid in quarterly payments to the Synod of Southern California for Support of Retired ministers, missionaries, full-time lay persons who have been workers or employees, and/or the spouses of same, of The United Presbyterian Church in the U.S.A. who live in Presbyterian-related retirement facilities within the boundaries of said Synod. [effective April 2015 Synod of Southern California and Hawaii requested we pay the income from this fund directly to Monte Vista Grove Homes on their behalf.]
102240005337	Clifford M. and Miriam L. Drury Fund-34452	19750532	3,454.32	3,549.56	-95.24	To the Synod of Southern California of The United Presbyterian Church in the U.S.A., for support of retired servants of The United Presbyterian Church in the U.S.A., or their spouses, who live in Presbyterian-related retirement facilities within the boundaries of said Synod. [effective April 2015 Synod of Southern California and Hawaii requested we pay the income from this fund directly to Monte Vista Grove Homes on their behalf.]
102240005701	Dr. Gladys Whitmore Memorial Fund 2-34559	19760514	5,626.37	5,781.53	-155.16	For its [Synod of Southern California] use in the care and support of retired ministers, missionaries and/or full-time lay persons who have been workers or employees and/or the spouses of same of the United Presbyterian Church in the USA who live in Presbyterian-related retirement facilities within the boundaries of said Synod. [effective April 2015 Synod of Southern California and Hawaii requested we pay the income from this fund directly to Monte Vista Grove Homes on their behalf.]
102240095020	Youth Opportunity Fund-53463	19710506	3,210.60	3,299.12	-88.52	to support the operation of Presbyterian camps & Conferences center
102240100854	Dorothy H. Arnim Fund-34557	19760507	3,178.10	3,265.71	-87.61	For its [Synod of Southern California] use in the care and support of retired ministers, missionaries and/or full-time lay persons who have been workers or employees and/or the spouses of same of The United Presbyterian Church in the USA who live in Presbyterian-related retirement facilities within the boundaries of said Synod. [effective April 2015 Synod of Southern California and Hawaii requested we pay the income from this fund directly to Monte Vista Grove Homes on their behalf.]
102240101570	Ray L. and Leatrice I. Thurston Memorial Fund-36952	19880642	4,535.20	4,660.24	-125.04	shall use its proportionate share of the said net income for camp development. If there is no development need then it is to be used for maintenance. Zephy Point Conference Center
102240101619	Rex and Laura Lane Memorial Fund-34167	19730508	29,506.90	30,320.48	-813.58	to support the operation of Presbyterian camps & Conferences center
102240102053	Curtis Fund-47459	20010593	55,093.98	56,613.05	-1,519.07	For the relief and benefit of deserving aged persons residing in Southern California and who need the same and who are chosen by said Synod in its discretion. Monte Vista Grove Homes and Westminster Garden Home a 50% - 50% basis. [effective April 2015 Synod of Southern California and Hawaii requested we pay the income from this fund directly to Monte Vista Grove Homes on their behalf.]
102240200516	Van H. and Olive M. Eakes Memorial Fund-52958	19939063	3,981.19	4,090.96	-109.77	For support of retired ministers, missionaries, and full-time lay persons who have been workers or employees and/or the spouses of same of the Presbyterian Church (U.S.A.) who live in a Presbyterian-related retirement facility. [effective April 2015 Synod of Southern California and Hawaii requested we pay the income from this fund directly to Monte Vista Grove Homes on their behalf.]
102240200772	Rex and Laura Lane Memorial Fund-53341	19680536	62,271.38	63,988.35	-1,716.97	to support the operation of Presbyterian camps & Conferences center
102240201908	Hessel-Wonder Family Memorial Fund-53156	19910522	29,850.50	30,673.54	-823.04	For support of retired ministers, missionaries, and full-time lay persons who have been workers or employees and/or the spouses of the same of the Presbyterian Church (USA) who live in a Presbyterian-related retirement facility located in Pasadena. [effective April 2015 Synod of Southern California and Hawaii requested we pay the income from this fund directly to Monte Vista Grove Homes on their behalf.]
102240202527	Bates-Coon Family Memorial Fund-56268	19900312	11,074.96	11,380.31	-305.35	For the support of the Presbyterian Camps & Conference center, Camperships for minority or disadvantaged youth. If this ministry no longer exists, then said income shall be used for purposes as similar as possible to the original intent of donor.
102240202774	Bates-Coon Trust Fund-101208	20120038	41,778.28	42,930.21	-1,151.93	For the support of the Presbyterian Camps & Conference center, Camperships for minority or disadvantaged youth. If this ministry no longer exists, then said income shall be used for purposes as similar as possible to the original intent of donor.
<b>Totals</b>			<b>758,052.34</b>	<b>778,696.73</b>	<b>-20,644.39</b>	

The Synod of Southern California and Hawaii  
Balance Sheet (Unaudited)  
As of December 31, 2020

	<u>Total</u>
ASSETS	
Current Assets	
Bank Accounts	
10000 Cash & Cash Equivalents	
10100 Operating - Chase 786622956	54,505.60
10110 Restricted - Chase 3380085208	212,788.66
Total 10000 Cash & Cash Equivalents	\$ 267,294.26
10200 Short Term Investments	
10220 Presbyterian Investment & Loan Program	1,189,803.64
Total 10200 Short Term Investments	\$ 1,189,803.64
Total Bank Accounts	\$ 1,457,097.90
Accounts Receivable	
11000 Accounts Receivable (A/R)	
11010 Per Capita Receivable	4,176.09
11015 Allowance for Bad Debts	(19,166.73)
11020 Accounts Receivable-Others	194.53
11030 Investment Income Receivable	41,465.40
Total 11000 Accounts Receivable (A/R)	\$ 26,669.29
Total Accounts Receivable	\$ 26,669.29
Other Current Assets	
12000 Prepaid Expenses	232.86
12100 Prepaid Insurance	2,631.00
12200 Other Prepaid Expenses	99.33
Total 12000 Prepaid Expenses	\$ 2,963.19
13000 Other Current Assets	0.00
13001 Accounts Receivable-Others	31,697.12
Total 13000 Other Current Assets	\$ 31,697.12
Total Other Current Assets	\$ 34,660.31
Total Current Assets	\$ 1,518,427.50
Other Assets	
20000 Long Term Assets	
21000 Notes Receivables/Mortgage Grants	
21100 Notes Receivable	52,975.63
21200 Mortgage Grants	0.00
21999 Allowance for Bad Debts	(1,235.00)
Total 21000 Notes Receivables/Mortgage Grants	\$ 51,740.63
22000 Unrestricted Investments - NCF	
22100 Unrestricted Reserve 1075491	716,531.55
22200 Ecclesiastical Reserve 107018	24,884.45
22300 Oiko Credit 109100000069	100,001.87
Total 22000 Unrestricted Investments - NCF	\$ 841,417.87
23000 Unrestricted Investments- NCT Council Assigned	
23100 NCTC - Wilshire Reserve 506083000164	4,294,387.79
Total 23000 Unrestricted Investments- NCT Council Assigned	\$ 4,294,387.79

The Synod of Southern California and Hawaii  
Balance Sheet (Unaudited)  
As of December 31, 2020

	Total
24000 Temporarily Restricted Investments NCF	
24100 Church Development Fund 1038031	3,364,748.60
24200 Southern California Foundation 1060390	203,564.51
24300 Langle Fund 1033134	24,873.67
24400 Edwards Fund 1033232	21,188.90
24500 Life Income Plans - Paid in Lump Sums	27,331.67
Total 24000 Temporarily Restricted Investments NCF	\$ 3,641,707.35
25000 Permanently Restricted Funds	
25100 Pooled Presbyterian Foundation Accounts	2,604,863.88
25200 Life Income Plans - Est. Permanent Funds	24,038.60
Total 25000 Permanently Restricted Funds	\$ 2,628,902.48
26000 Property Held for Investment	0.00
27000 Fixed Assets	
27100 Furniture and Equipment	38,595.77
27200 Accumulated Depreciation	(34,719.48)
Total 27000 Fixed Assets	\$ 3,876.29
Total 20000 Long Term Assets	\$ 11,462,032.41
Total Other Assets	\$ 11,462,032.41
TOTAL ASSETS	\$ 12,980,459.91
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
30000 Accounts Payable (A/P)	665.63
Total Accounts Payable	\$ 665.63
Other Current Liabilities	
31000 Other Current Liabilities	0.00
31100 Accrued Expenses	0.00
31200 Vacation / PTO Accrual	8,269.03
31300 Flexible Spending Account	426.60
31400 403-B Payable	10,040.00
31500 Funds Held in Trust	79,874.64
Total Other Current Liabilities	\$ 98,610.27
Total Current Liabilities	\$ 99,275.90
Total Liabilities	\$ 99,275.90
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	417,493.26
Net Income	(1,871,768.24)
Total Equity	\$ 12,881,184.01
TOTAL LIABILITIES AND EQUITY	\$ 12,980,459.91

Permanent Funds with Income Benefiting Synod of Southern California and Hawaii -  
October 31, 2020

Fund ID	Fund Description	Fund Open Date	Agreement No	Market Value 12/31/19	Available Funds	Market Value 9/30/20	Change in FMV	Fund Use
102240000222	Lillian McElhaney Memorial Fund-35416	6/30/1980	19801028	17,264.01	832.59	16,800.77	(463.24)	Capital Expense
102240000232	Marie D. Messick Memorial Fund-34273	3/30/1973	19730755	17,861.65	-	17,382.36	(479.29)	General Fund
102240000294	Francis Greenlee Memorial Fund-33403	12/15/1967	19670622	8,750.74	760.32	8,515.94	(234.80)	REPL
102240000352	Ralph M. and Beulah Speelmon Memorial Fund-32993	12/31/1973	19640092	10,633.57	-	10,348.25	(285.32)	General Fund
102240001001	The Alberta Fund-34447	5/25/1975	19750527	2,695.29	-	2,622.97	(72.32)	General Fund
102240004054	Elias Family Memorial Fund-34069	9/30/1979	19720539	44,259.42	-	43,071.83	(1,187.59)	33% - Disaster Relief 67% - Neighborhood Centers, Campers, church day care center, hospital chaplaincies
102240004068	Alfred A. and Jody Gregory Fund-34730	3/28/1977	19715546	102,016.77	8,438.04	99,279.38	(2,737.39)	Urban work
102240004070	Alfred A. and Jody Gregory Family Fund-34732	3/28/1977	19770605	160,628.49	-	156,318.40	(4,310.09)	General Fund
102240004787	O. Scott and Ila W. McFarland Memorial Fund-36521	12/19/1986	19860656	13,803.26	-	13,432.88	(370.38)	Partnering Grant
102240005383	Trinidad Salazar Memorial Fund-37116	7/17/1989	19890618	20,675.05	997.26	20,120.38	(554.67)	Hispanic Ministry
102240005891	Albert E. and Avanelle M. Smith Memorial Fund-36839	9/30/1992	19880067	11,698.35	-	11,384.45	(313.90)	Hungry and homeless
102240005926	Racial Ethnic Pastoral Scholarship Fund-38372	10/22/1992	19920662	155,273.83	13,887.94	162,262.09	6,988.26	REPL - Scholarship
102240005946	Olmstead Trust-38371	10/9/1992	19920661	691,143.01	37,513.83	672,597.81	(18,545.20)	Chaplaincy Consortium
102240006050	Black Advisory Committee Fund-38965	8/12/1993	19930647	8,736.60	-	8,778.20	41.60	Black Advisory Committee
102240070027	Elias Family Memorial Fund-34064	11/7/2002	19720538	14,699.33	2,653.85	14,304.91	(394.42)	Neighborhood Centers, Campers, church day care center, hospital chaplaincies
102240070030	Elias Family Memorial Fund-34067	11/7/2002	19720538	7,349.64	567.21	7,152.44	(197.20)	Disaster Relief
102240070587	Samuel C. and Mildred L. Rue Fund-34457	2/19/2003	19750549	31,732.95	-	30,881.48	(851.47)	General Fund
102240070798	The Synod of Southern California & Hawaii's Dorcas Davis Memorial Fund - 2002-30645	5/8/2003	20030120	672,189.22	29,182.91	654,152.61	(18,036.61)	28% - JPIC 28% - Union Station 44% - Witness for Peace
102240100648	Betty W. Moore Memorial Fund-36299	10/31/1995	19850417	8,902.48	-	8,663.60	(238.88)	La Casa de San Gabriel
102240101592	Albert E. and Avanelle M. Smith Memorial Fund-36832	9/30/1992	19880067	11,693.83	-	11,380.05	(313.78)	Presbyterian Women of the Synod
102240101747	Choate - McClellan Family Memorial Fund-45632	5/19/2000	20000223	6,407.75	-	6,235.80	(171.95)	La Casa de San Gabriel
B	Rose M. Baguez Memorial Fund-36846	7/24/2001	19880075	12,088.29	583.52	11,763.94	(324.35)	Hispanic Ministry
102240202290	Elias Family Memorial Fund-55976	10/31/2009	19790301	53,593.16	-	52,155.13	(1,438.03)	Disaster Relief
102240202291	Elias Family Memorial Fund-55977	10/31/2009	19790301	107,186.38	17,170.79	104,310.29	(2,876.09)	Neighborhood Centers, Campers, church day care center, hospital chaplaincies
102240202303	Elias Family Memorial Fund-57953	10/31/2009	19720537	25,106.13	1,127.16	24,432.46	(673.67)	Neighborhood Centers, Campers, church day care center, hospital chaplaincies
102240202307	Elias Family Memorial Fund-57957	10/31/2009	19720537	12,553.08	-	12,216.23	(336.85)	Disaster Relief
102241004023	Anonymous No. 8 - 2 of 3 - Southern California Foundation-32840	6/30/1986	19624841	5,288.52	-	5,146.59	(141.93)	General Fund

**Total Presbyterian Foundation**

**2,234,230.80 113,715.42**

1,130.34 General Fund Use - Interest earned from savings account  
292.01 PDA Contributions  
22,044.96 JPIC  
1,453.92 SNAC Offering and Donations  
1,991.91 Volunteer in Mission  
301.85 Washington Legislation  
11,020.46 Korean PC  
24,898.96 Jim and Alice Furuya - REPL

**New Covenant Trust**

Wilshire Property Reserve

23100 4,485,582.68 4,294,387.79

**New Covenant Funds**

Unrestricted Reserve  
Ecclesiastical Reserve  
Oiko Credit  
Church Development Fund  
Southern California Foundation  
Langlie Funds

Update #  
22100 704,041.31 716,531.55  
22200 29,848.20 24,884.45  
22300 100,001.87 100,001.87  
24100 3,828,939.37 3,364,748.60  
24200 243,924.54 203,564.51  
24300 29,910.77 24,873.67  
24400 25,479.81 21,188.90

2,428.67 St. Paul loan  
8,114.09 Social Prog, Church Ext work, Ministries/New Churches, Young ppl summer project  
10,737.64 Any Religious or Hospital Use  
1,201.13 General Use

**199,331.36 Total In Chase Restricted Fund Balance**

## ATTACHMENT 2

### Restricted Funds Work Group Report

by Jane Atkins Vásquez

Synod requested that the members of the Restricted Funds Work Group be put into classes. Those who have agreed to serve are:

Class of 2021 TE Wendy Tajima (SG)

Class of 2022 RE Jane Vasquez (SG)

Class of 2023 RE Sallie Cuaresma (PA), TE Sam Roberts (RS)

Class of 2024 RE Areta Crowell (SG), TE Grace Park (PA), RE Maurice Caskey (SD)

The Synod Restricted Funds Work Group met once by Zoom, on October 22, 2020.

Members present were Convener RE Jane Atkins Vásquez (SG), TE Sam Roberts (RS), TE Wendy Tajima (SB), RE Sallie Cuaresma (PA). Members excused were RE Areta Crowell (SG), RE Maurice Caskey (SD), TE Grace Park (PA). Also present were Synod Executive/Stated Clerk TE Mark Hong and Synod Staff RE Fried Wilson.

The RFWG considered a proposal from a coalition of churches in the Presbytery of the Pacific to help finance the purchase of a truck for emergency food ministries. The truck is needed to transport food from providers (food banks, grocers, etc.) to churches where the food is distributed to people in need. By October, 2020 the coalition had secured \$75,000 from the Presbytery of the Pacific, \$25,000 from the Presbyterian Disaster Assistance, and about \$10,000 from other sources. An additional \$75,000 was requested to complete the purchase of the truck.

The RFWG approved funding for the amount requested: \$75,000. This grant came from the earnings of five restricted funds.

No other requests were submitted to the Synod Restricted Funds Work Group in 2020.



Paula Mann &lt;paulamann@synod.org&gt;

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## SYNOD JPIC Report

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**Darrel Meyers** <RevDMeyers@hotmail.com>

Sat, Jan 30, 2021 at 1:13 PM

To: Paula Mann &lt;paulamann@synod.org&gt;, Darrel Meyers &lt;revdmeyers@hotmail.com&gt;

Hello, Paula! Hope things are going well with you.

Justice, Peace and the Integrity of Creation Work Group/Committee met for the first time this year on Saturday morning, January 16 via ZOOM.

1) Each member had opportunity to share: How Are You (these days); What might you be involved in re: social justice concerns currently; What are your major concerns/issues right now?

2) Most of the meeting centered on continuing our development of an education series on the climate crisis, led by member Dr. Tom English, a widely known authority on the issue. Dr. English presented his six-weeks "Environmental Education Series" -- which JPIC adopted unanimously.

Thanks to the Synod Exec Mark Hong this series' announcement has been sent out to Presbytery Execs. who, it is hoped, will use the JPIC-announcement to notify church members. Note: The Series will be held on Thursday afternoons, 2:00-3:15, beginning February 11 and concluding on Thursday, April 1 (Maundy Thursday). The announcement flyers contain a registration form. JPIC feels this is a very important opportunity for fellow Christians to learn more and to find ways to act. Another note: The Series begins soon --- February 11!

3) JPIC still needs two representatives from Santa Barbara Presbytery and one more from San Fernando Presbytery.

Respectfully submitted,  
(Rev.) Darrel Meyers, Chp., JPIC-SY