

SYNOD OF SOUTHERN CALIFORNIA AND HAWAII  
**COMMISSION OF ASSEMBLY**  
**Regular Meeting**  
Audio-Visual Conference via Zoom.com  
**Saturday, October 1, 2022**

CONVENE      The meeting was called to order at 9:30 a.m. by Commission of Assembly Chair Rev. Suzanne Malloy and opened with prayer.

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    TE Chair-CoA – Suzanne Malloy (SB)  
P    TE SMOD – Janine Tanahuvia (SF)  
P    RE SVMOD –Mike Wallman (SD)  
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-Afriyie – SG

BIPOC Representatives

P    RE Yvonne Harmon (SG)  
A    TE Joseph Shin (LR)

P-Present    A-Absent    E-Excused

\* designee

+ serving in dual capacities

Presbytery Executives/Designees

P    RE Jason Micheli – SB  
P    TE Juan Sarmiento – SF  
P    TE– John Moser – SD  
P    TE Linda Culbertson – PA  
E    TE Lee Ireland – RS  
P    TE Wendy Tajima – SG +  
P    RE Pat Niles\* – LR

Ecclesiastical Chairs

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

Also Present

P    TE Heidi Worthen Gamble–Synod Staff  
P    Joanne Yi-Bortfeld–Synod Staff  
P    TE Narcissis Tucker Bishop–Synod Staff  
  
P    RE Monica Colonnier--Chair of Restricted and Special Funds Cmtee  
  
P    Rene Myers, PMA Staff, received as Corresponding Member

OPENING PRAYER	TE Chair of CoA Suzanne Malloy opened the meeting with prayer.	
REPORT OF THE STATED CLERK	TE SC/SC Mark Hong presented a written report (attached below).	
QUORUM	The Stated Clerk reported that a quorum was present, and the Chair declared that a quorum was present: a quorum being that 11 of the 20 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 with two items added under Other Business (CoRN report and REPL report).	
APPROVAL OF MINUTES	It was <b>VOTED</b> approve the Commission of Assembly meeting minutes of June 4, 2022, as written (slight correction made to Sue Currie's name).	
SEATING OF CORRESPONDING MEMBERS	RE Rene Myers from the Presbyterian Mission Agency, was <b>VOTED</b> to be received as a corresponding member.	
CORPORATE OFFICERS	<b>Corporate Officers for 2022</b> President and Commission of Assembly Chair      TE Suzanne Malloy Vice President and Moderator      RE Janine Tanahuvia Vice Moderator      TE Mike Wallman Stated Clerk and Corporate Secretary      TE Mark Hong Treasurer      RE Susan Skoglund	
STATED CLERK'S REPORT	<p><b>Welcome</b> TE Jason T. Micheli, new Designated General Presbyter of Santa Barbara! Our newest addition to CoA.</p> <p><b>Minutes Review 2021</b> All 7 presbyteries participated in the electronic Minutes Review; electronic for the third year. Done very efficiently.</p> <p><b>Recognition from PMA</b> 20+ years of Pentecost Special Offering Churches were recognized by certificate. St. Peter's By the Sea Presbyterian Church and Brentwood Presbyterian Church in Pacific in Pacific Presbytery and First Presbyterian Church, Oceanside in San Diego Presbytery.</p> <p><b>Resignations</b> TE Juan-Daniel Espitia (SD) from the COA; TE Heidi Worthen Gamble (PA), from CoRN; RE Jeanine Ford (LR) from the Partnering Grants Committee</p> <p><b>Vote by Email</b> Please note decisions made by email detailed in the Stated Clerk's Report.</p>	

**Session Clerks Training** TE SC/SE Mark has been asked to train session clerks from the Korean-speaking congregations in Los Ranchos Presbytery on October 30th at Shin-II Presbyterian Church in Norwalk. The Synod will offer the cost of lunch from Synod budgeted account for meals.

**Los Ranchos Presbytery** has a new Stated Clerk, TE Jennifer Pattee, from Pacific Presbytery. The position is an interim position and part-time. Also, keep Los Ranchos Presbytery in your prayers, they had quite a scare at their last September meeting at Canyon Hills because of a local robbery. The entire presbytery went into lockdown during the meeting.

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REPORT OF THE  
SYNOD  
TREASURER

RE Susan Skoglund gave the Treasurer's Report.

RE Susan drew attention to the Partnering Grants Report from 2015. She noted in the profit and loss summary that income was close to the budgeted amount this year through the second quarter; income was under \$10,000 compared to what was budgeted. The next loss however was quite significant, which (except \$150,000) the net loss was investment loss.

RE Susan pointed out that this is considered unrealized loss or paper loss at this point, and that we have cash available to us to avoid drawing down from the Wilshire property fund. We are no longer withdrawing \$25,000 monthly from Wilshire property fund (invested in NCT) for the rest of the year. The best case scenario is to use as little of investment funds as possible until the market rebounds. The Investment subcommittee is meeting to find a better way to secure our finances. The good news is that we don't have many bills to pay until the end of the year.

PARTNERING  
GRANTS  
COMMITTEE

TE Janet Loughy presented for the committee the request for 4 partnering grants.

1-\$120,000 Riverside Presbytery, First Presbyterian Church of Redlands. This is a referral the committee had sent back to Riverside Presbytery and First Presbyterian Church of Redlands in May 2022 and in the meantime they came back to the committee reducing their request from \$200,000 to \$120,000 with all other questions from the committee satisfied.

**A motion was made and seconded to approve \$120,000 to Riverside Presbytery for First Presbyterian Church of Redlands. It was VOTED to APPROVE the motion.**

2-\$31,000 San Diego Presbytery, Fletcher Hills Presbyterian Church. This is for renovation in the basement of their church to host asylum seekers.

**A motion was made and seconded and VOTED to approve \$31,000 to San Diego Presbytery for Fletcher Hills Presbyterian Church. It was VOTED to APPROVE the motion.**

3-\$28,000 San Gabriel Presbytery, New Worshipping Community, Temple City, Westminster Presbyterian Church. Year 1 funding.

4-\$25,000 San Gabriel Presbytery, Interwoven New Worshipping Community. Year 2 funding.

**A motion was made and seconded to approve \$53,000 to San Gabriel Presbytery, one for the New Worshipping Community in Temple City and the other for Interwoven New Worshipping Community. It was VOTED to APPROVE the motion.**

POLITY AND  
RECORDS  
COMMITTEE

RE Sandy Thoits explained that because of COVID, the reading of Presbytery minutes by the Synod has been done electronically, coordinated by the Polity and Records Committee. Annual audits and financial reviews have been difficult to obtain and delayed in completing as a result of the COVID pandemic, therefore the committee submitted a motion to suspend or waive for 2019, 2020, and 2021 the Presbytery Minutes Checklist: *Item 2.11-Record that a financial review (audit) of presbytery finances was carried out for the preceding year.* Discussion ensued over the difference between annual financial reviews (which are required) and audits (which are not).

**The motion was amended, and seconded to suspend or waive for 2019, 2020 and 2021 Presbytery Minutes Checklist: *Item 2.11-Record that a financial review of presbytery finances was carried out for the preceding year.* It was VOTED to APPROVE the motion.**



SPECIAL  
AND  
RESTRICTED  
FUNDS  
COMMITTEE

RE Monica Colonnier reported that a request came to their committee with the support of both San Gabriel and San Fernando Presbyteries to help support Hispanic Presbyterian Local Women to attend the national Encuentro Leadership Development event October 14-16 in Orlando, Florida. As part of their budget, they requested \$7500 from Synod funds. It was discussed that although there was a hurricane recently that might delay the meeting, the Synod could vote contingent upon the meeting happening.

**A motion was moved and seconded to approve \$7500 to the Hispanic Presbyterian Local Women from the following funds:**

**\$1,000 from the Rose M. Baguez Memorial Fund**

**\$2,000 from the Trinidad Salazar Memorial Fund**

**\$4500 from other Restricted or Unrestricted Funds, as determined by the Commission of Assembly (Wilshire Unrestricted Reserve)**

**It was VOTED to APPROVE the motion.**

STRATEGIC  
WORKGROUP  
REPORT

RE Frances Lin October 2021 the Commission of Assembly meeting, the Synod Executive, Mark Hong and the Chair of CoA, Pat Niles, were authorized to appoint a strategic team to discern the mission and the vision of the Synod for the next five years. The members of the Strategic Workgroup are: Sue Currie, Yvonne Harmon, Lee Ireland, France Lin, Suzanne Malloy, Susan Skoglund, David Won

RE Frances said it was discerned by the workgroup that we need an actionable statement to orient, focus and transform for the better. Our mission statement does no one any good if our members can't remember or recite it or it's not part of our DNA. The Synod should continue focusing on serving as a resource for presbyteries and congregations, and focus on going deeper rather than spreading out too wide and thin.

It was determined by the Moderator to invite Corresponding member Rene Myers to present the PCUSA Matthew 25 Presentation as part of the Strategic Workgroup Report.

MATTHEW 25  
PRESENTATION  
BY PCUSA

The Presbyterian Church USA General Assembly in 2016 brought forth a Matthew 25 vision to the body and encouraged our denomination to identify as a Matthew 25 denomination. The overture passed and was reaffirmed by the General Assembly in 2018. It's not an initiative coming out of Louisville; rather, it is an invitation to a vision and a movement for our mid-councils and congregations as an identification, a re-branding, and a return to our missional roots. It provides a sound biblical and theological mission basis to our workplans as we move forward.

The leadership team of PCUSA adopted the mission statement: "We believe that God calls us to act boldly and compassionately so that faith comes alive and the world awakes to new possibilities."

The three focal areas of Matthew 25 vision are: building congregational vitality, dismantling structural racism, and eradicating systemic poverty. Critical intersections to Matthew 25 are: peacemaking, climate change, and gender justice.

The core values driving what we're doing are: justice, love, creativity/ imagination, humility, Spirit-led, mutuality. Matthew 25 strengthens our connectionalism as a church.

There are over 1000 congregations, 80 Presbyteries (Pacific, Riverside, and San Gabriel presbyteries in our Synod) and 10 Synods. If our Synod becomes a Matthew 25 Synod we would be the first in the Western part of the PCUSA. 57 other groups--colleges, seminaries, YAV sites, New Worshiping Communities, Presbyterian Women, etc.--have become Matthew 25.

RE Rene Myers closed her presentation with a Swahili proverb: "If you want to travel quickly, go alone; if you want to travel far, go together."

STRATEGIC TASK  
FORCE  
RECOMMENDATION

After RE Rene Myers' presentation, RE Frances Lin made a motion for the CoA to approve the documents for approval from the Strategic Work Group. The motion is as follows:

***The Strategic Work Group recommends the adoption of the following statements and actions for the Synod of Southern California and Hawaii, replacing previous mission and vision statements:***

***Statement of Purpose:***

***Listening to the working of the Holy Spirit, the Synod serves to resource our covenantal relationships with Presbyteries and the greater Bodies of Christ.***

***Our Charge:***

- 1. We identify as a Matthew 25 Synod, in alignment with the denominational initiative and the presbyteries who are either already identified as, or in the process of becoming, a Matthew 25 presbytery.***
- 2. The Synod allocates \$210,000 from our Church Development Fund to set up grants for Presbyteries whose congregations are needing funds for Matthew 25-related projects. The Restricted and Special Funds Committee will make a recommendation to CoA for distribution and refreshment of funds.***
- 3. We partner with our presbyteries and their churches by developing and providing resources to facilitate their ministries.***
- 4. We provide assistance to our presbyteries and their churches through the services of the Synod; i.e. Financial, Missional and Judicial.***
- 5. We facilitate space and opportunities for presbyteries in fostering relationships and partnerships within the Synod.***
- 6. We seek synergy in coordinating and assisting in the training mandates by Presbyterian Church (U.S.A.) polity and state law.***
- 7. We develop and utilize multiple channels and means of communication among our congregations, presbyteries, and partners within the Synod and General Assembly.***

***Commitments: Each Standing Committee and Commission aligns the work with the Synod's Statement of Purpose and Charge.***

The motion to adopt the Strategic Task Force report and recommendations was moved and seconded. It was VOTED to APPROVE the motion.

FINANCE  
COMMITTEE

TE Wendy Tajima described that the Finance Committee is becoming more involved in the Financial Policy, as approved by the Synod Assembly December 2021, as consultants and overseers for finance and budget. The one area they will be focused on for the coming year is Synod's many investments. There are 4 people who are going to be focusing on the investment strategy and history: RE Paul Nibarger, RE Maurice Caskey, TE Cheryl Raine and TE Wendy Tajima. They will be reviewing a presentation from the Presbyterian Foundation and discussing our investment in PILP (Presbyterian Investment and Loan Program). They will also be discussing if we want to put any kind of guidelines on the draws from the Wilshire fund. With the market downtown and COVID relief, the Wilshire fund looked a whole lot smaller than remembered, so want to be intentional about how to spend down this fund.

PERSONNEL  
COMMITTEE

TE Suzanne Malloy, chair of Personnel Committee, requested that Synod Moderator TE Janine Tanahuvia facilitate the meeting in her place for the Personnel Committee Chair's report

TE SMOD Janine described that at the beginning of 2022, former Business Manager TE Paula Mann accepted a call to Westwood Presbyterian Church. The personnel committee, in consultation with Paula, determined the position of Business Manager would be a halftime position. RE Fried Wilson came in the interim for a three month period and had his own learning curve because of the new virtual nature of the Synod. The personnel committee conducted zoom interviews and unanimously determined TE Heidi Worthen Gamble was the most capable and well suited person for the position. The personnel committee expresses their thanks to Paula for her tireless efforts and to Fried for moving business along. The Synod Commission of Assembly voted to approve TE Heidi Worthen Gamble as the new part-time Business Manager for the Synod by email vote this summer.

The personnel committee also did a personnel review of self evaluations, verbal feedback, personal observations, for all staff and recommend to the Budget Task Force both merit and COLA increases: Joanne and TE Narcissis a 1% merit increase and Mark a 2% merit increase, and COLA for all staff as determined by Social Security at the end of October, not to exceed 11%.

**The three-year designated term for the Synod Executive and Stated Clerk position is up for renewal, and the Personnel Committee made a motion to renew TE SC/ SE Mark Hong's call as Synod Executive/Stated Clerk for an additional three-year term.**

**The motion was moved from committee. It was VOTED to APPROVE the motion.**

**It was clarified that this vote will be recommended by the Commission of Assembly to the Synod Assembly for a vote in December.**

TE Stated Clerk and Synod Exec. Mark Hong recused himself and left the zoom call for the vote.

Budget  
Task Force

Budget Task Force members consist of TE N'Yisrela Watts-Afriye, TE David Won, RE Jane Vasquez, RE Susan Skoglund, and TE Wendy Tajima attended the meeting as chair of Finance Committee. The task force agreed with the personnel committee recommendations for staff, and COLA will be based on Social Security recommended adjustments for 2023. Currently COLA is estimated to be 10% but will have this figure by the first part of December for Synod Assembly. Synod per capita remains at \$2.85 where it has been for some time. We don't currently have membership figures of presbyteries but will have that soon. We rolled over a lot of numbers because we don't have experience level to show they needed to be anything different. We did remove the GA expense line for 2023. Salary costs are different, but still came in lower for 2023 than 2022, so the decision going to a half time Business Manager was prescient considering market volatility. It is predicated on the withdrawal of the same amount from Wilshire property drawdown of \$25,000 per month, unless there is another recommendation from the finance committee investment strategies. The budget can be changed throughout the year and it is the Finance Committee's job to monitor this. It is important to be nimble in these times.

**The Budget Task Force makes a motion to provide to the Synod Assembly the 2023 budget as it will be adjusted with the changes in per capita number and salary COLA adjustments.**

**It was moved and seconded to approve 2023 budget with adjustments. It was VOTED to APPROVE the motion.**

FIRST  
PRESBYTERIAN  
CHURCH OF  
ANAHEIM  
PROPERTY

TE Kim Skilling, pastor of the First Presbyterian Church of Anaheim, gave her report. FPCA is in the process of selling a 33,000 sq. ft. education building. In 2021 they listed the building for sale and are now in escrow with Vibrant Minds Charter School for \$4.5 million. The 1963 education building that is for sale is aging poorly. An initial title search discovered that there are 2 liens on the property from the Synod totaling \$57,394 on 7/13/78. It was from a time when the pastor split the church and left the church with significant debt. The Synod stepped in, in order to save the church, and there is enduring gratitude to the Synod. In 2002 the Synod suspended the loan payments and turned them into a grant mortgage on the property. In order for the sale of the property to go through, the church asks that the Synod forgive the mortgage grant loan completely; if not, then grant a partial reconveyance from the deeds of trust of the portion of the land being sold only.

**A motion from First Presbyterian Church of Anaheim to forgive the balance of the loan entirely did not receive a second. Motion FAILED.** Much discussion ensued for clarification and further discernment.

**A second motion was moved and seconded to grant a partial reconveyance from the deeds of trust of the portion of the land being sold only. It was VOTED to APPROVE the motion.**

*[More precise legal wording from Attorney Kay Gustafson of the motion that passed: "That the Synod permit the portion of property being sold to be released from the liens of the underlying trustees and thus the grant mortgage, with those liens of the grant mortgage, remain secured by the balance of the church's property, which includes all of the property that makes this a church."]*

REV. DR. LEON E. FANNIEL RACIAL ETHNIC PASTORAL LEADERSHIP SCHOLARSHIP PROGRAM	<p>TE Narcissis Tucker-Bishop, Coordinator, reported that they have a full complement on their committee. Rev. Dr. Leon E. Fanniel Racial Ethnic Pastoral Leadership Scholarship Program is the new name of their committee, to honor the name of Rev. Leon. It's been going on for 40 years and they are still serving students. Funding is on a tight schedule and they have recently changed student asks to only two times per year with a cap of \$3,000 in order to help more students. She asks for individuals and presbyteries to make generous contributions to the REPL program. Will change the Synod website to change the name and will be working with RE Marney Wilde. TE SC/SE Mark reported that Pacific Presbytery, at its September meeting, collected an offering for this program.</p>
COMMITTEE ON REPRESENTATION AND NOMINATIONS	<p>CoRN would like to nominate members to CoRN to Class of 2025, or asks the CoA how they should proceed because CoRN normally cannot nominate its own members.</p> <p><b>A motion was made and seconded to authorize CoRN to nominate names for members of CoRN for Class of 2025 before the Synod Assembly meets in December. It was voted to APPROVE the motion.</b></p>
REPORT OF THE SYNOD EXECUTIVE	<p>Report of the Synod Executive, TE SC/SE Mark Hong, suggested the members of CoA show their appreciation to the Synod Strategy Workgroup, who have done a tremendous job.</p> <p>Other reports: San Diego Presbytery made a decision to call their Executive Director, TE Sean Chow. Riverside Presbytery has just begun their work with a Designated Stated Clerk search. Pacific Presbytery threw a surprise party for TE Linda Culbertson at the September meeting at Calvary Presbyterian Church of Wilmington, and commemorated 30 years for her work with Pacific Presbytery. In 1992 she was called as the Associate General Presbytery; in 1998 she was called as the General Presbyter. TE SC/SE Mark Hong presented an award at the September meeting, held at Calvary Presbyterian Church of Wilmington, on behalf of the Synod. TE Linda Culbertson grew up in that church. It is the pride and joy in our denomination that she has served Pacific Presbytery for so many years.</p> <p>TE SC/SE Mark is feeling better and thanks the CoA for your prayers during his recovery.</p>
MEETING ADJOURNMENT AND CLOSING PRAYER	<p><b>A motion was made to adjourn the meeting. It was moved and seconded. It was VOTED to APPROVE the motion.</b></p> <p>Closing prayer was led by TE Jason Micheli, Executive Presbyter, Santa Barbara Presbytery</p>

**Synod of Southern California and Hawaii**

**COMMISSION OF ASSEMBLY**

**October 1, 2022**

**REPORT OF THE STATED CLERK**

**Mark Hong**

- 1. Quorum** **For Action**  
Recommendation: A quorum is declared present if a majority of the Commission members are present (this would mean 11 of the 20 members are present, five presbyteries are represented, and four ruling elders and four teaching elders are present.)
- 2. Seating of Corresponding Members and Visitors** **For Action**
- 3 Approval of the Agenda** **For Action**  
Recommendation: The agenda be approved as presented.
- 4 Approval of the Minute** **For Action**  
Recommendation: The minute of the Commission of Assembly meeting of June 4, 2022, be approved as distributed.
- 5. Strategy Team** **For Information**  
We thank the following members for their year-long work.  
  
RE Frances Lin (SD, co-chair), TE Lee Ireland (RS, co-chair), TE Suzanne Malloy (SB, clerk), RE Susan Skoglund (RS), RE Sue Curry (LR), RE Yvonne Harmon (SG), TE Ken Baker (SF), TE David Won (PA)
- 6. 2021 Presbytery Minute Review** **For Information**  
The Review was held virtually on August 24, participated by all seven Presbyteries.
- 7. Recognition from the PMA** **For Information**  
20 plus years of Pentecost Special Offerings from  
  
Pacific Presbytery: St. Peters By the Sea Presbyterian Church, Rancho Palos Verdes,  
Brentwood Presbyterian Church,  
  
San Diego Presbytery: First Presbyterian Church, Oceanside
- 8. We will include in this minute the following decisions that were made via emails.** **For Information**  
On July 8, 2022  
*Move to grant \$2000 for the Hispanic/Latino Pastors & Leaders Retreat. The fund will be coming from the Unrestricted Reserve account.*

On August 5, 2022

*The Personnel Committee, after its work to fill the position of Business Manager, makes the motion to the COA to approve the employment of Rev. Heidi Worthen Gamble, beginning on August 16, at 20-25 hour/week, exempt position with \$36,000 yearly salary plus Board of Pension benefit, with a one-month probationary period.*

**9. Resignations**

**For Information**

TE Juan-Daniel Espitia (SD), from the COA

TE Heidi Worthen Gamble (PA), from the CoRN

RE Jeanine Ford (LR), from the Partnering Grant Committee

**10. Session Clerks Training**

**For Information**

With a request from Los Ranchos to train session clerks from the Korean-speaking congregations, specifically in the area of Minute Review, I have been in dialog with the KPC, who tentatively decided to provide the training on October 30. Location TBD.

**11. Dates for 2022 Meetings**

**For Information**

**The Commission of Assembly: December 10 (if necessary)**

**The Assembly: December 3 (Sat)**

**2023 Dates**

**The Commission of Assembly: March 4, June 3, October 7,  
December 9 (if necessary)**

**The Assembly: December 2 (Sat)**

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Synod of Southern California Hawaii  
Congregational Partnering Grant as of  
December 31, 2021

	Totals	Los Ranchos	San Fernando	San Gabriel	Riverside	San Diego	Santa Barbara	Pacific
<b>Fund usage/allotment:</b>								
<b>2015 Grants</b>								
Paso Robles project	(300,000.00)						(300,000.00)	
Taiwanese PC NCD	(20,000.00)					(20,000.00)		
Hispanic/Multi Ethnic NCD	(75,000.00)					(75,000.00)		
Anchor City Church NCD	(50,000.00)					(50,000.00)		
Faith United PC	(300,000.00)		(150,000.00)	(150,000.00)				
Woodland Hills Transformation	(70,000.00)				(70,000.00)			
Valle de Antelope NCD	(80,000.00)		(80,000.00)					
Multicultural Youth LB NCD	(50,000.00)	(50,000.00)						
African American NCD	(90,000.00)	(90,000.00)						
Formosan NCD	(45,000.00)	(45,000.00)						
Korean 1.5/2.0 NCD	(50,000.00)	(50,000.00)						
Grace Multicultural Growth-LB	(65,000.00)	(65,000.00)						
French Valley NCD	(26,133.67)				(26,133.67)			
First Fontana NCD	(140,000.00)				(140,000.00)			
First PC-Altadena	(66,668.00)			(66,668.00)				
Camarillo NCD	(150,000.00)						(150,000.00)	
Pasadena PC-Vision of Hope	(24,000.00)			(24,000.00)				
Reclass to Chaplaincy Fund	(75,000.00)		(75,000.00)					
2015 Grants Allocation	(1,676,801.67)	(300,000.00)	(375,000.00)	(240,668.00)	(166,133.67)	(145,000.00)	(450,000.00)	-
<b>2016 Grants</b>								
Boyle Heights Mission Hub ck 1333	(15,000.00)	(15,000.00)						
Shower Ministry Garden Grove ck 1333	(20,000.00)	(20,000.00)						
Cyclical Los Ranchos ck 1333	(50,000.00)	(50,000.00)						
Anchor City Church approved by COA on 9/17/16 ck 1165 issued 9/27/16	(25,000.00)					(25,000.00)		
2016 Grants Allocation	(110,000.00)	(85,000.00)	-	-	-	(25,000.00)	-	-
<b>2017 Grants</b>								
1st Inglewood	(10,000.00)							(10,000.00)
Westminster	(7,500.00)							(7,500.00)
Bridge at Union Church	(35,000.00)							(35,000.00)
1st Pres Altadena ck 1376 issued 3/14/17	(16,666.00)			(16,666.00)				
2017 Grants Allocation	(69,166.00)	-	-	(16,666.00)	-	-	-	(52,500.00)
<b>2018 Grants</b>								
Bridge at Union Church	(25,000.00)							(25,000.00)
Korean Hope Church ck 1624	(28,000.00)							
KIPC Artesia ck 1624	(25,000.00)							
Reclass to Chaplaincy Fund	(75,000.00)		(75,000.00)					
Confessing Korean Church ck 1683	(28,625.00)							
SB Mission Fair	(5,000.00)						(5,000.00)	
Joshua Initiative	(15,000.00)							(15,000.00)
CPG - Korean Good Shepherd PC ck 1746 issued 10/23/18	(45,000.00)							
CPG - Pasadena PC ck 1745 issued 10/23/18	(25,000.00)							
Korean United (PA)	(20,876.00)							
2018 Grant Allocation	(292,501.00)	-	(75,000.00)	-	-	-	(5,000.00)	(40,000.00)
<b>2019 Grant</b>								
P Korean United ck 1788 issued 2/25/19	(11,250.00)							
P Hosanna ck 1789 issued 2/25/19	(11,250.00)							
P Honolulu ck 1789 issued 2/25/19	(11,250.00)							
LR Community Bellflower ck 1787 issued 2/25/19	(11,250.00)							
LR Woori ck 1787 issued 2/25/19	(11,250.00)							
LR Orange Canaan ck 1787 issued 2/25/19	(11,250.00)							
SD Korean United ck 1853	(13,750.00)					(13,750.00)		
P Faith PC ck 1790 issued 2/25/19	(24,000.00)							(24,000.00)
P Bethesda ck 1790 issued 2/25/19	(10,000.00)							(10,000.00)
P Westminster ck 1790 issued 2/25/19	(10,000.00)							(10,000.00)
SD Ebenezer Church ck 1803 issued 3/13/19	(50,000.00)					(50,000.00)		
First Pres of Inglewood ck 1873 issued 7/16/19	(15,000.00)							(15,000.00)
2019 Grant Allocation	(190,250.00)	-	-	-	-	(63,750.00)	-	(59,000.00)
<b>2020 Grant</b>								
Korean ministry adjust to Chase Restricted	-							
SG Pasadena Presb Church Relaunch SLM ck 1960 1/17/20	(26,000.00)			(26,000.00)				
P of SD Anchor City Church (NWC)	(25,000.00)					(25,000.00)		
Por Stonewall Ministries (NWC) matching grant	(15,000.00)				(15,000.00)			
PodP Faith Presbyterian Church (2nd Generation)	(20,000.00)							(20,000.00)
PodP Fund for Ministry Innovation - (Post pandemic 54 church & 2NWC)	(125,000.00)							(125,000.00)
Presbytery of San Gabriel - Rowland Height Pres	(24,000.00)			(24,000.00)				
2020 Grant Allocation	(235,000.00)	-	-	(50,000.00)	(15,000.00)	(25,000.00)	-	(145,000.00)
<b>2021 Grant</b>								
Presbytery of Pacific - NWC: Beloved Everybody Church 2/13/21	(15,000.00)							(15,000.00)
San Gabriel Presbytery Lincoln Corridor Pasadena (Altadena) 6/15/21	(50,000.00)			(50,000.00)				
2021 Grant Allocation	(65,000.00)	-	-	(50,000.00)	-	-	-	(15,000.00)
<b>2022 Grant</b>								
Presbytery of SD Cyclical San Diego - New Worshiping Communities	(50,000.00)					(50,000.00)		
2022 Grant Allocation	(50,000.00)	-	-	-	-	(50,000.00)	-	-
<b>Total Allocated</b>	<b>(2,688,718.67)</b>	<b>(385,000.00)</b>	<b>(450,000.00)</b>	<b>(357,334.00)</b>	<b>(181,133.67)</b>	<b>(308,750.00)</b>	<b>(455,000.00)</b>	<b>(311,500.00)</b>
<b>Net Remaining Allocated Balance as of 6/30/22</b>	<b>911,281.33</b>	<b>95,000.00</b>	<b>30,000.00</b>	<b>122,666.00</b>	<b>298,866.33</b>	<b>171,250.00</b>	<b>25,000.00</b>	<b>168,500.00</b>
<b>Church Development Unallocated Balance</b>	<b>2,960,105.09</b>							
<b>Church Development Fund Balance at 6/30/22</b>	<b>3,871,386.42</b>							

The Synod of Southern California and Hawaii  
Balance Sheet  
As of June 30, 2022

	Total
ASSETS	
Current Assets	
Bank Accounts	
10100 Operating - Chase 786622956	237,199.49
10110 Restricted - Chase 3380085208	81,960.84
Total 1000 Cash & Cash Equivalents	319,160.33
10200 Short Term Investments	
10220 Presbyterian Investment & Loan Program	1,215,238.72
Total 10200 Short Term Investments	1,215,238.72
Total Bank Accounts	1,534,399.05
Accounts Receivable	
Total Accounts Receivable	0.00
Total Other Current Assets	2,744.86
Total Current Assets	1,537,143.91
Other Assets	
20000 Long Term Assets	
21100 Notes Receivable	50,614.82
Total 21000 Notes Receivables/Mortgage Grants	50,614.82
22000 Unrestricted Investments - NCF	
22100 Unrestricted Reserve 1075491	760,110.49
22200 Ecclesiastical Reserve 107018	31,708.13
22300 Oiko Credit 109100000069	100,526.05
Total 22000 Unrestricted Investments - NCF	892,344.67
23000 Unrestricted Investments- NCT Council Assigned	
23100 NCTC - Wilshire Reserve 506083000164	4,253,073.72
Total 23000 Unrestricted Investments- NCT Council Assigned	4,253,073.72
24000 Temporarily Restricted Investments NCF	
24100 Church Development Fund 1038031	3,871,386.42
24200 Southern California Foundation 1060390	246,549.69
24300 Langlie Fund 1033134	30,232.57
24400 Edwards Fund 1033232	25,754.01
24500 Life Income Plans - Paid in Lump Sums	27,269.82
Total 24000 Temporarily Restricted Investments NCF	4,201,192.51
25000 Permanently Restricted Funds	
25100 Pooled Presbyterian Foundation Accounts	3,156,250.04
25200 Life Income Plans - Est. Permanent Funds	24,234.08
Total 25000 Permanently Restricted Funds	3,180,484.12
27000 Fixed Assets	
27100 Furniture and Equipment	1,621.24
27200 Accumulated Depreciation	0.00
Total 27000 Fixed Assets	1,621.24
Total 20000 Long Term Assets	12,579,331.08
Total Other Assets	12,579,331.08
TOTAL ASSETS	14,116,474.99

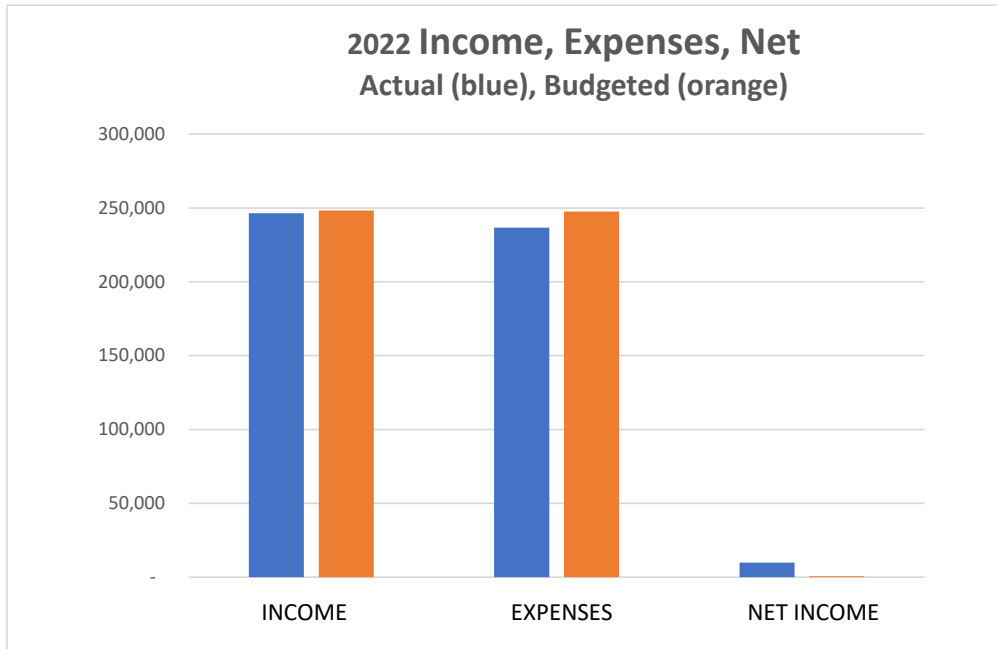
The Synod of Southern California and Hawaii  
Balance Sheet  
As of June 30, 2022

	<u>Total</u>
LIABILITIES AND EQUITY	
Liabilities	
Other Current Liabilities	
31200 Vacation / PTO Accrual	8,269.03
31300 Flexible Spending Account	(542.25)
31400 403-B Payable	5,302.50
31500 Funds Held in Trust	79,874.64
Total Other Current Liabilities	<u>92,903.92</u>
Total Current Liabilities	<u>92,903.92</u>
Total Liabilities	<u>92,903.92</u>
Equity	
40000 Net Assets	
41000 Unrestricted Net Assets	337,666.94
42000 Unrestricted Net Assets - Council Designated	5,485,911.35
43000 Temporarily Restricted Net Assets	6,295,398.69
44000 Permanently Restricted Assets	2,990,762.02
Total 40000 Net Assets	<u>15,109,739.00</u>
Retained Earnings	1,503,835.37
Net Income	(2,590,003.30)
Total Equity	<u>14,023,571.07</u>
TOTAL LIABILITIES AND EQUITY	<u>14,116,474.99</u>

## 6-30-22 P&L Summary Information

### Q2-22 YTD Operating Income, Expenses, Net

	Actual	Budget
Total Income	246,462	248,200
Total Expenses	236,646	247,600
Net Income	9,815	600



### Category Comparisons:

	Q2 Actual	Q2 Budget
<b>Income</b>		
Total 52000 Per Capita	59,094	38,603
Total 55000 Restrict Program Funds	28,682	31,100
Total 55580 Revenue for General Use	158,686	178,497
<b>TOTAL INCOME</b>	<b>246,462</b>	<b>248,200</b>
<b>Expenses (negative)</b>		
Total 61000 Program Services	2,741	17,250
Total 61700 Foundation Pass Through Grants	11,617	13,850
Total 62100 Payroll	132,480	152,055
Total Operating/Meeting/Prof/Spec Pgm Expenses	89,808	64,445
<b>TOTAL OPERATING EXPENSES</b>	<b>236,646</b>	<b>247,600</b>
<b>TOTAL NET OPERATING INCOME</b>	<b>9,815</b>	<b>600</b>
Total 70000 Other Restricted Revenue	2,599,819	0
Total 80000 Other Transfers	0	0
<b>TOTAL EXPENSES</b>	<b>2,836,465</b>	<b>247,600</b>

**NET INCOME/(NET LOSS)**

**(2,590,003)**

**600**

**The Synod of Southern California and Hawaii**  
**Budget vs. Actuals: 2022 Budget - FY22 P&L**  
**January - June 30, 2022**

	Total			
	Actual	Budget	Remaining	% Remaining
<b>Income</b>				
52000 Per Capita				
52100 Los Ranchos	24,638.25	12,319.50	(12,318.75)	-99.99%
52110 Pacific	17,287.87	11,923.02	(5,364.85)	-45.00%
52120 Riverside	2,638.29	3,931.50	1,293.21	32.89%
52130 San Fernando	148.75	6,025.02	5,876.27	97.53%
52140 San Gabriel	6,469.50	6,469.50	-	0.00%
52150 Santa Barbara		5,201.52	5,201.52	100.00%
52160 San Diego	7,910.88	12,619.98	4,709.10	37.31%
52990 Uncollectible PCA		(19,887.00)	(19,887.00)	100.00%
Total 52000 Per Capita	59,093.54	38,603.04	(20,490.50)	-53.08%
55110 Chaplaincy-PF Olmstead	6,622.86	13,249.98	6,627.12	50.02%
55120 JPIC - Chase Restricted	358.88	1,500.00	1,141.12	76.07%
55130 REPL - Chase Restricted	15,000.00	2,500.02	(12,499.98)	-500.00%
55160 Foundation Pass Through Grants	6,700.00	13,849.98	7,149.98	51.62%
55580 General Fund Use				
50110 Investment Dividend/Interest	2,171.39	1,500.00	(671.39)	-44.76%
54000 Misc Inc	-	199.98	199.98	100.00%
55560 Dividend from Foundation for General Fund	6,514.94	4,399.98	(2,114.96)	-48.07%
55570 Wilshire Properties Reserve Fund	150,000.00	172,396.98	22,396.98	12.99%
Total 55580 General Fund Use	158,686.33	178,496.94	19,810.61	11.10%
Total Income	246,461.61	248,199.96	1,738.35	0.70%
<b>Expenses</b>				
61000 Program Services				
61100 JPIC	1,741.03	1,500.00	(241.03)	-16.07%
61200 Racial Ethnic Pastoral Leadership	1,000.00	2,500.02	1,500.02	60.00%
61300 Chaplaincy Consortium	11,099.10	13,249.98	2,150.88	16.23%
61710 Witness for Peace	5,668.08	6,000.00	331.92	5.53%
61720 Union Station Foundation		3,649.98	3,649.98	100.00%
61730 Franciscan Friars JPIC		3,649.98	3,649.98	100.00%
61740 La Casa de SG Comm Center	293.40	300.00	6.60	2.20%
61750 Presbyterian Women	224.12	250.02	25.90	10.36%
Total 61000 Program Services	20,025.73	31,099.98	11,074.25	35.61%
62100 Payroll				
62110 Salaries & Wages - Administrative	98,069.32	105,499.98	7,430.66	7.04%
62111 Salaries & Wages -REPL	3,805.44	3,805.02	(0.42)	-0.01%
62120 Pension & Medical	27,013.83	34,300.02	7,286.19	21.24%
62130 FICA	3,333.57	4,000.02	666.45	16.66%
62140 Workers Compensation	258.00	1,750.02	1,492.02	85.26%
62150 Study Leave		2,700.00	2,700.00	100.00%
Total 62100 Payroll	132,480.16	152,055.06	19,574.90	12.87%

**The Synod of Southern California and Hawaii**  
**Budget vs. Actuals: 2022 Budget - FY22 P&L**  
**January - June 30, 2022**

	Actual	Budget	Total Remaining	% Remaining
62300 Operating Expenses				
62310 Office Supplies	488.44	450.00	(38.44)	-8.54%
62315 Postage & Delivery	299.99	199.98	(100.01)	-50.01%
62320 Communication	1,207.21	2,400.00	1,192.79	49.70%
62325 Equipment Maintenance		250.02	250.02	100.00%
62330 Equipment Leases	4,453.47	3,499.98	(953.49)	-27.24%
62333 Equipment Purchased		499.98	499.98	100.00%
62335 Rent	2,294.00	870.00	(1,424.00)	-163.68%
62345 Gen Liab & Prop Ins	3,662.00	1,249.98	(2,412.02)	-192.96%
62350 Taxes, Licenses & Fees		300.00	300.00	100.00%
62355 Dues & Subscriptions	49.66	100.02	50.36	50.35%
62515 Bank		49.98	49.98	100.00%
62990 Miscellaneous Expenses	297.50	250.02	(47.48)	-18.99%
Total 62300 Operating Expenses	12,752.27	10,119.96	(2,632.31)	-26.01%
62400 Meetings				
62360 Exec Mileage & Travel	10,116.38	10,999.98	883.60	8.03%
62370 Employee Mile & Travel	1,024.06	1,500.00	475.94	31.73%
62402 REPL		49.98	49.98	100.00%
62403 Commission Of Assembly		150.00	150.00	100.00%
62404 Work Groups		100.02	100.02	100.00%
62405 Polity & Records		100.02	100.02	100.00%
62406 Committee on Rep & Nominations		100.02	100.02	100.00%
62407 Permanent Judicial Commission		250.02	250.02	100.00%
62409 Synod Assembly		499.98	499.98	100.00%
62410 General Assembly		2,500.02	2,500.02	100.00%
62411 Synod Moderator Training		799.98	799.98	100.00%
Total 62400 Meetings	11,140.44	17,050.02	5,909.58	34.66%
62550 Professional Services				
62500 Audit		3,900.00	3,900.00	100.00%
62510 Legal		6,000.00	6,000.00	100.00%
62520 Technical Support		300.00	300.00	100.00%
62551 Payroll Fee	1,369.41	1,500.00	130.59	8.71%
62552 Website Maintenance	1,500.00	1,575.00	75.00	4.76%
62553 Hardware & Software Maintenance	1,263.07	1,999.98	736.91	36.85%
62800 Training & Conference		7,000.02	7,000.02	100.00%
Total 62550 Professional Services	4,132.48	22,275.00	18,142.52	81.45%
62750 Special Program				
61600 Missioninsite	4,489.50	4,500.00	10.50	0.23%
62700 Gift	-	1,249.98	1,249.98	100.00%
62710 Monte Vista Grove Fndraiser		-	-	
62751 Presbytery of Pacific - HI Delegates		3,250.02	3,250.02	100.00%
62752 Ecumenical (SCalForum)	4,999.98	6,000.00	1,000.02	16.67%

**The Synod of Southern California and Hawaii**  
**Budget vs. Actuals: 2022 Budget - FY22 P&L**  
**January - June 30, 2022**

	Actual	Budget	Total Remaining	% Remaining
Total 62750 Special Program	9,489.48	15,000.00	5,510.52	36.74%
Total Expenses	190,020.56	247,600.02	57,579.46	23.26%
Net Operating Income	56,441.05	599.94	(55,841.11)	
70000 Restricted/Unrestricted Special Programs				
70120 Church Development Fund	798,051.77			
70125 PLIP McKee Funds	(1,646.93)			
70135 Reinvested-Gen And Adm	(526.05)			
70150 Reinvested - Langlie Fund	1,895.37			
70155 Reinvested - Edwards Fund	5,074.79			
70160 Reinvested - So Cal Foundation	52,644.20			
76000 Unrealized Gain (Loss) On Investment				
76100 Unrestricted Investments	207,649.68			
76110 Unrestricted-Council Assigned Investments	978,826.32			
76130 Permanently Restricted Investments	557,849.52			
Total 76000 Unrealized Gain (Loss) On Investment	1,744,325.52			
Total 70000 Restricted/Unrestricted Special Programs	2,599,818.67			
72600 Grants				
72603 Congregational Partnering Grants	50,000.00			
72604 Ukraine Grant	50,000.00			
72604 Volunteer In Mission	1,991.91			
72604 Washington Legislation	301.85			
Total 72600 Grants	102,293.76	-		
Net Income	56,441.05	599.94		



**Synod of Southern California and Hawaii: Restricted, Named, Specific Funds**  
**June 30, 2022**

Fund ID	Fund Description	Available Funds - Chase	Market Value with PF 6/30/22	Fund Use
102240070798	Dorcas Davis Memorial Fund - 2002-30645		706,619.63	28% - JPIC; 28% - Union Station; 44% - Witness for Peace
102240004054	Elias Family Memorial Fund-34069		46,526.44	33% - Disaster Relief 67% - Neighborhood Centers, Campers, church day care center, hospital chaplaincies
New Covnt Fund	24300 Langlie Fund	12,409.85	30,232.57	Any religious, charitable or hospital purposes--temp restricted
102240006050	Black Advisory Committee Fund-38965	-	10,059.73	Black Advisory Committee
102240000222	Lillian McElhaney Memorial Fund-35416		18,148.29	Capital Expense
102240005946	Olmstead Trust-38371	-	726,544.29	Chaplaincy Consortium
102240070030	Elias Family Memorial Fund-34067		7,726.11	Disaster Relief
102240202290	Elias Family Memorial Fund-55976	5,835.95	56,338.28	Disaster Relief
102240202307	Elias Family Memorial Fund-57957		13,196.04	to establish a fund to be used for disaster relief projects anywhere in the world, wherever the need is greatest, as directed by the General Council for the Synod.
Chase Account	Volunteer in Mission		-	For expenses of the coordinator for volunteer in mission work
New Covnt Fund	24100 Church Development Fund		3,871,386.42	For new church development--temp restricted
102240000232	Marie D. Messick Memorial Fund-34273		18,776.54	General Fund
102240000352	Ralph M. and Beulah Speelman Memorial Fund-32993		11,178.24	General Fund
102240001001	The Alberta Fund-34447		2,833.34	General Fund
102240004070	Alfred A. and Jody Gregory Family Fund-34732		168,856.08	General Fund
102240070587	Samuel C. and Mildred L. Rue Fund-34457		33,358.37	General Fund
102241004023	Anonymous No. 8 - 2 of 3 - Southern California Fdtn- 32840		5,559.39	General Fund
Chase Account	Interest earned from savings account	10.89	-	General Fund
New Covnt Fund	22300 Oiko Credit		100,526.05	General Unrestricted
New Covnt Fund	22200 Ecclesiastical Reserve		31,708.13	General Unrestricted--"Fund 09 use only"
New Covnt Fund	22100 Unrestricted Reserve		760,110.49	General Use
New Covnt Fund	24400 Edwards Fund	1,761.50	25,754.01	Income for living Edwards heirs; deceased heirs inc to Synod operating use--temp restricted
102240005383	Trinidad Salazar Memorial Fund-37116	2,389.70	21,734.05	Hispanic Ministry
102240101978	Rose M. Baguez Memorial Fund-36846	1,281.85	12,707.49	Hispanic Ministry
102240005891	Albert E. and Avanelle M. Smith Memorial Fund-36839	787.80	12,297.55	Hungry and homeless
Chase Account	JPIC	20,178.93		JPIC
Chase Account	Korean PC	6,340.47	-	Korean PC
102240100648	Betty W. Moore Memorial Fund-36299		9,358.48	La Casa de San Gabriel
102240101747	Choate - McClellan Family Memorial Fund-45632		6,735.96	La Casa de San Gabriel
102240202291	Elias Family Memorial Fund-55977	9,203.26	112,676.62	Neighborhood Centers, Campers, church daycare centers, hospital chaplaincies
102240202303	Elias Family Memorial Fund-57953		26,392.11	Neighborhood Centers, Campers, church daycare centers, hospital chaplaincies
102240070027	Elias Family Memorial Fund-34064		15,452.25	Neighborhood ctrs, Campers, church daycare ctrs, hospital chaplaincies, service personnel
102240004787	O. Scott and Ila W. McFarland Memorial Fund-36521	132.26	14,510.27	Partnering Grant
Chase Account	PDA Contributions	292.01	-	PDA Contributions
102240101592	Albert E. and Avanelle M. Smith Memorial Fund-36832		12,292.80	Presbyterian Women of the Synod
102240000294	Francis Greenlee Memorial Fund-33403		9,198.97	REPL
Chase Account	Jim and Alice Furuya - REPL	9,898.96	-	REPL
102240005926	Racial Ethnic Pastoral Scholarship Fund-38372	8,482.56	152,138.96	REPL - Scholarship
New Covnt Fund	24200 Southern California Fund		246,549.69	Social Prog, Church Ext, Ministries/New Churches, Young ppl summer project--temp restricted
New Covnt Trust	23100 Wilshire Property Reserve		4,253,073.72	Synod Assembly determines
Chase Account	SNAC Offering and Donations	1,453.92	-	Synod Native American Council (SNAC) Offering and Donations
102240004068	Alfred A. and Jody Gregory Fund-34730		107,242.20	Urban work
Chase Account	Washington Legislation		-	Washington Legislation

**Totals      80,459.91      11,657,799.56**

<b>Pink totals</b>	<b>46,779.11</b>	<b>1,764,401.98</b>
<b>Available to Restricted and Special Funds Committee</b>	<b>33,680.80</b>	<b>9,893,397.58</b>

SYNOD OF SOUTHERN CALIFORNIA AND HAWAII  
2021 Budget  
Personnel

									Executive/Stated Clerk				BENEFITS									
STAFF	2022 SALARY (full year)	2022 Merit &Cola	2022 Total Salary	2022 Base	Merit	Merit	2023 COLA	2023 Budgeted Total	Salary	Housing	SECA	Pension	Medical	Death & Disability	Short term Disability	FICA	Benefits SubTotal	WC Premium	Study Leave	2023 TOTAL COST		
EXEMPT STAFF		6%			2.00%	1.00%	10.00%		50.00%	50.00%	7.65%	8.5%	27%	1.00%	0.05%	7.65%		0.89%				
Synod Executive/Stated Clerk	106,937.70	6,469.73	113,407.43	113,407.43	2,268.15		11,567.56	127,243.13	63,621.57	53,887.47	9,734.10	10,815.67	34,864.62	1,272.43	63.62	-	47,016.34	1,126.57	3,000.00	178,386.04		
Business Manager	36,000.00	3,630.00	39,630.00	35,000.00		-	3,500.00	38,500.00	-	-	-	3,272.50	-	385.00	19.25	2,945.25	6,622.00	340.87	1,000.00	46,462.87		
Bookkeeper	30,600.00	1,851.30	32,451.30	30,600.00		324.51	3,092.45	34,016.96	-	-	-	2,891.44	-	340.17	17.01	2,602.30	5,850.92	301.18	1,000.00	41,169.06		
Exempt Staff Sub-Totals	198,149.81	11,951.03	185,488.73	179,007.43	2,268.15	324.51	18,160.01	199,760.10	63,621.57	53,887.47	9,734.10	16,979.61	34,864.62	1,997.60	99.88	5,547.55	59,489.26	1,768.61	5,000.00	266,017.97		
NON-EXEMPT STAFF																						
REPL Coordinator	7,039.22	425.87	7,465.10	7,465.10		74.65	753.97	8,293.72	-	-	-	-	-	-		634.47	634.47	73.43	400.00	9,401.62		
GRAND TOTALS	205,189.03	12,376.90	192,953.83	186,472.53	2,268.15	399.16	18,913.98	208,053.82	63,621.57	53,887.47	9,734.10	16,979.61	34,864.62	1,997.60	99.88	6,182.02	60,123.73	1,842.04	5,400.00	275,419.59		

**Synod of Southern California and Hawaii  
General Operating Funds Projections**

	2022 Actual vs Budget			2023	
	Actual	Budget	Remaining	Projected Budget	Difference
Income					
52000 Per Capita					
52100 Los Ranchos	24,638.25	24,639.00	0.75	24,639.00	-
52110 Pacific	19,946.86	23,846.00	3,899.14	23,846.00	-
52120 Riverside	4,782.76	7,863.00	3,080.24	7,863.00	-
52130 San Fernando	6,173.75	12,050.00	5,876.25	12,050.00	-
52140 San Gabriel	6,469.50	12,939.00	6,469.50	12,939.00	-
52150 Santa Barbara	3,560.31	10,403.00	6,842.69	10,403.00	-
52160 San Diego	10,240.06	25,240.00	14,999.94	25,240.00	-
52990 Uncollectible PCA		(39,774.00)	(39,774.00)	(23,396.00)	16,378.00
Total 52000 Per Capita	75,811.49	77,206.00	1,394.51	93,584.00	16,378.00
55580 General Fund Use					
50110 Investment Dividend/Interest	3,872.39	3,000.00	(872.39)	4,000.00	1,000.00
54000 Misc Inc	-	400.00	400.00	-	(400.00)
55170 Leadership Grant	-	-	-	-	-
55560 Dividend from Foundation for General Fund	13,033.97	8,800.00	(4,233.97)	8,800.00	-
55570 Wilshire Properties Reserve Fund	200,000.00	344,794.00	144,794.00	300,000.00	(44,794.00)
Total 55580 General Fund Use	216,906.36	356,994.00	140,087.64	312,800.00	(44,194.00)
Total Income	292,717.85	434,200.00	141,482.15	406,384.00	(27,816.00)
Expenses					
62100 Payroll					
62110 Salaries & Wages - Administrative	130,975.76	211,000.00	80,024.24	200,200.00	(10,800.00)
62111 Salaries & Wages -REPL	5,073.92	7,610.00	2,536.08	8,300.00	690.00
62120 Pension & Medical	33,824.35	68,600.00	34,775.65	54,000.00	(14,600.00)
62130 FICA	4,465.16	8,000.00	3,534.84	8,000.00	-
62140 Workers Compensation	258.00	3,500.00	3,242.00	3,500.00	-
62150 Study Leave	-	5,400.00	5,400.00	5,400.00	-
Total 62100 Payroll	174,597.19	304,110.00	129,512.81	279,400.00	(24,710.00)
62300 Operating Expenses					
62310 Office Supplies	488.44	900.00	411.56	900.00	-
62315 Postage & Delivery	316.86	400.00	83.14	600.00	200.00
62320 Communication	1,622.46	4,800.00	3,177.54	3,293.00	(1,507.00)
62325 Equipment Maintenance	-	500.00	500.00	500.00	-
62330 Equipment Leases	5,937.43	7,000.00	1,062.57	7,000.00	-
62333 Equipment Purchased	-	1,000.00	1,000.00	1,000.00	-
62335 Rent	2,294.00	1,740.00	(554.00)	3,441.00	1,701.00
62345 Gen Liab & Prop Ins	3,662.00	2,500.00	(1,162.00)	4,000.00	1,500.00
62350 Taxes, Licenses & Fees	-	600.00	600.00	600.00	-
62355 Dues & Subscriptions	79.66	200.00	120.34	200.00	-
62515 Bank	50.00	100.00	50.00	100.00	-
62990 Miscellaneous Expenses	297.50	500.00	202.50	500.00	-
Total 62300 Operating Expenses	14,748.35	20,240.00	5,491.65	22,134.00	1,894.00
62400 Meetings					
62360 Exec Mileage & Travel	10,329.58	22,000.00	11,670.42	22,000.00	-

**Synod of Southern California and Hawaii  
General Operating Funds Projections**

	2022 Actual vs Budget			2023	Difference
	Actual	Budget	Remaining	Projected Budget	
62370 Employee Mile & Travel	1,159.26	3,000.00	1,840.74	3,000.00	-
62402 REPL	-	100.00	100.00	100.00	-
62403 Commission Of Assembly	-	300.00	300.00	300.00	-
62404 Work Groups	-	200.00	200.00	200.00	-
62405 Polity & Records	-	200.00	200.00	200.00	-
62406 Committee on Rep & Nominations	-	200.00	200.00	200.00	-
62407 Permanent Judicial Commission	-	500.00	500.00	500.00	-
62409 Synod Assembly	-	1,000.00	1,000.00	1,000.00	-
62410 General Assembly	-	5,000.00	5,000.00	-	(5,000.00)
62411 Synod Moderator Training & Travel	-	1,600.00	1,600.00	1,600.00	-
<b>Total 62400 Meetings</b>	<b>11,488.84</b>	<b>34,100.00</b>	<b>22,611.16</b>	<b>29,100.00</b>	<b>(5,000.00)</b>
62550 Professional Services					
62500 Audit	-	7,800.00	7,800.00	7,800.00	-
62510 Legal	-	12,000.00	12,000.00	12,000.00	-
62520 Technical Support	-	600.00	600.00	600.00	-
62551 Payroll Fee	1,754.57	3,000.00	1,245.43	3,000.00	-
62552 Website Maintenance	2,250.00	3,150.00	900.00	3,150.00	-
62553 Hardware & Software Maintenance	1,273.06	4,000.00	2,726.94	4,000.00	-
62800 Training & Conference	-	14,000.00	14,000.00	14,000.00	-
<b>Total 62550 Professional Services</b>	<b>5,277.63</b>	<b>44,550.00</b>	<b>39,272.37</b>	<b>44,550.00</b>	<b>-</b>
62750 Special Program					
61600 Missioninsite	6,734.25	9,000.00	2,265.75	9,000.00	-
62700 Gift	-	2,500.00	2,500.00	2,500.00	-
62710 Monte Vista Grove Fndraiser	-	1,200.00	1,200.00	1,200.00	-
62751 Presbytery of Pacific - HI Delegates	-	6,500.00	6,500.00	6,500.00	-
62752 Ecumenical (SCalForum)	8,666.68	12,000.00	3,333.32	12,000.00	-
<b>Total 62750 Special Program</b>	<b>15,400.93</b>	<b>31,200.00</b>	<b>15,799.07</b>	<b>31,200.00</b>	<b>-</b>
<b>Total Expenses</b>	<b>221,512.94</b>	<b>434,200.00</b>	<b>212,687.06</b>	<b>406,384.00</b>	<b>(27,816.00)</b>
<b>Net Operating Income</b>	<b>71,204.91</b>	<b>-</b>	<b>(71,204.91)</b>	<b>-</b>	<b>-</b>

**Synod of Southern California and Hawaii  
Special Funds Projections**

	2022 Actual v Budget			2023	Difference
	Actual	Budget	Remaining	Projected Budget	
Income					
55110 Chaplaincy-PF Olmstead	13,249.88	26,500.00	(13,250.12)	26,500.00	-
55120 JPIC - Chase Restricted	358.88	3,000.00	(2,641.12)	-	(3,000.00)
55130 REPL - Chase Restricted	15,000.00	5,000.00	10,000.00	8,000.00	3,000.00
55160 Foundation Pass Through Grants	13,404.19	27,700.00	(14,295.81)	27,700.00	-
<b>Total Income</b>	<b>42,012.95</b>	<b>62,200.00</b>	<b>(20,187.05)</b>	<b>62,200.00</b>	<b>-</b>
Expenses					
61100 JPIC	1,741.03	3,000.00	(1,258.97)	-	(3,000.00)
61200 Racial Ethnic Pastoral Leadership	9,500.00	5,000.00	4,500.00	8,000.00	3,000.00
61300 Chaplaincy Consortium	21,122.76	26,500.00	(5,377.24)	26,500.00	-
61710 Witness for Peace	5,668.08	12,000.00	(6,331.92)	12,000.00	-
61720 Union Station Foundation	3,606.96	7,300.00	(3,693.04)	7,300.00	-
61730 Franciscan Friars JPIC	3,606.96	7,300.00	(3,693.04)	7,300.00	-
61740 La Casa de SG Comm Center	293.40	600.00	(306.60)	600.00	-
61750 Presbyterian Women	224.12	500.00	(275.88)	500.00	-
<b>Total Expenses</b>	<b>45,763.31</b>	<b>62,200.00</b>	<b>(16,436.69)</b>	<b>62,200.00</b>	<b>-</b>
<b>Net Income</b>	<b>(3,750.36)</b>	<b>-</b>	<b>(3,750.36)</b>	<b>-</b>	<b>-</b>

**Synod of Southern California and Hawaii**  
**JPIC Projections**

	2022 Actual v Budget			2023	Difference
	Actual	Budget	Remaining	Projected Budget	
Income					
55120 JPIC - Chase Restricted	358.88	3,000.00	(2,641.12)	-	(3,000.00)
<b>Total Income</b>	<b>358.88</b>	<b>3,000.00</b>	<b>(2,641.12)</b>	<b>-</b>	<b>(3,000.00)</b>
Expenses					
61100 JPIC	1,741.03	3,000.00	(1,258.97)	-	(3,000.00)
<b>Total Expenses</b>	<b>1,741.03</b>	<b>3,000.00</b>	<b>(1,258.97)</b>	<b>-</b>	<b>(3,000.00)</b>
<b>Net Income</b>	<b>(1,382.15)</b>	<b>-</b>	<b>(1,382.15)</b>	<b>-</b>	<b>-</b>





# First Presbyterian Church

## at the heart of Anaheim

April 20, 2022

Mark Hong,  
Synod Executive and Stated Clerk  
Synod of Southern California and Hawaii  
8939 S, Sepulveda Blvd., Ste 110 #250  
Westchester, CA 90045

Dear Mark,

Anaheim First Presbyterian has recently accepted an offer from a local charter elementary school to purchase the school building on the west side of our property. As part of our research for the sale, our broker ordered a title report on the property. The report revealed two very old outstanding loans of which the Synod was the beneficiary of which the church was unaware. Initially, we assumed that the proper paperwork had simply not been filed to remove the liens from the property. Some of the exchanged paperwork that Paula Mann found in the Synod files suggested that the loans had been canceled. However, it now appears that the balance on the loans from the Synod were not forgiven (while removed from the Synod's books), but rather may have been converted to grant mortgages.

We request that the Synod forgive these loans entirely and release the congregation from the grant mortgage obligation. The funds were initially borrowed to support the church through a difficult time following a congregation split led by the prior pastor. Rev. Diddier not only led half the congregation out of the denomination, but he also intentionally targeted the major givers in an effort to undermine the faithful remnant. Thankfully, the Synod came to the rescue and loaned the church a total of \$60,000. However, paying off those loans, as well as the outstanding balance on a loan from Bank of America, still proved to be more than the struggling congregation could manage. One of the early stories I heard when I became pastor of this congregation was from a church stalwart who shared how he went to the Synod Executive when the church was about to go under financially and how the Synod came to our rescue and released us from that obligation. It is one of the congregation's stories of gratitude for the connectionalism of our denomination that endures to this day. However, in that story the loan was wiped out and not converted which we now realize may not have been the full story.

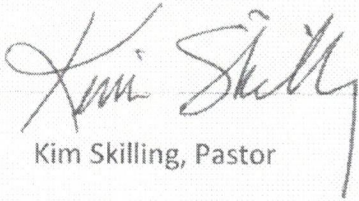
We request that the Synod consider forgiving the balance now, but we will understand if the Synod is not willing to do this. Our gratitude for the Synod's action in the 1980's will remain undimmed. The congregation is once again at a pivotal point in its history and is working hard to create financial



stability and a funding source for our future mission. It would be best and simplest for us for the mortgage to be forgiven and the lien removed. However, if that is not possible, then we would request a partial reconveyance from the deeds of trust of the portion of the land being sold so that the grant mortgages continue to encumber only the portion of the property we retain. However the Synod decides to proceed, we would request that you work with our attorney (Kay Gustafson, who also acts as counsel for the Synod), to file the appropriate paperwork to accomplish the partial reconveyance.

Please let us know what questions you may have or additional information you may require.

Yours in Christ's Service,



Kim Skilling, Pastor

Cc: Kay Gustafson





# First Presbyterian Church

## at the heart of Anaheim

First Presbyterian Church of Anaheim is in the process of selling the school building on the west side of the church property to a local charter elementary school, with the church retaining the sanctuary building, an administration building, parking lots, a playground and a large outdoor courtyard. In 2003, the Synod converted \$52,990 in the remaining balances of separate Synod loans to the church into a single mortgage grant, "whereby the outstanding amount of the three loans (\$52,990) becomes due should the property be sold." (The remaining balances of those loans were written off on the Synod books by that time.) The church previously had successfully satisfied other debts of the church, but was not in a position to satisfy those Synod loans in full. To complete the sale of the portion of its property to the charter school, the church is required to have the liens of the deeds of trust for the loans that were the basis for the mortgage grant removed from the portion of the church's property being sold.

The church has requested that the Synod take one of two separate actions: (1) That the Synod forgive the full balance of the mortgage grant, releasing the liens from all of the church's property of the deeds of trust for the loans that were the basis for the mortgage grant; or (2) that, if the Synod does not determine that the mortgage grant should be forgiven in its entirety, that the Synod grant a partial reconveyance from the liens of the deeds of trust for the loans that were the basis for the mortgage grant, clearing title for the portion of the land being sold so that liens of the deeds of trust for the loans that were the basis for the grant mortgages would continue to encumber only the portions of the property (as described above) that the church retains. As to either Synod decision, the documentation would be completed for recordation by the title company at the time the sale is consummated.

Selected Historic Documents Relating to  
First Presbyterian Church of Anaheim Grant Mortgage with  
the Synod of Southern California and Hawaii

January 6, 1976 Synod Letter to Church confirming then loan balances

July 10, 1978 Church Letter to U.P.C. confirming satisfaction of national loan

May 3, 1988 Church Letter to Los Ranchos Presbytery updating church loan history  
(and describing 1974 church schism)

December 17, 1992 Synod Letter to Church updating loan balances as \$52,990.44.

December 21, 1992 Los Ranchos Presbytery Letter requesting consideration of  
conversion to grant mortgage

April 14, 2000 Church Letter to Los Ranchos Presbytery updating loan payment  
history, describing budget cuts and requesting conversion of balance to grant  
mortgage

December 7, 2002 Synod Action Item to convert outstanding balance to grant  
mortgage

December 16, 2002 Synod Letter to Los Ranchos Presbytery requesting concurrence

December 18, 2002 Los Ranchos Presbytery Letter to Synod granting concurrence

April 17, 2003 Synod Letter to Los Ranchos Presbytery showing current outstanding  
church loans within Los Ranchos Presbytery (only St. Paul's – Anaheim)

April 29, 2003 Los Ranchos Presbytery Letter to Synod asking that confirmation be  
sent to church of conversion of loans to grant mortgage

May 29, 2003 Synod Letter to Los Ranchos Presbytery confirming conversion of  
outstanding loan balances of \$52,990 which "becomes due should be property be  
sold."

# Synod of Southern California

# COPY

UNITED PRESBYTERIAN CHURCH IN THE U.S.A.

1501 WILSHIRE BOULEVARD

LOS ANGELES, CALIFORNIA 90017

(213) 483-3840

January 6, 1976

Dr. L. Kenneth Heuler  
906 West Pioneer Drive  
Anaheim, California 92805

Dear Ken:

Enclosed is Synod's check No. 7949 for \$1,640.70, payable to First Presbyterian Church of Anaheim, and which requires a second signature. Wally is out of town for a few days, so will you please counter-sign, and then hand the check to Irwin for deposit.

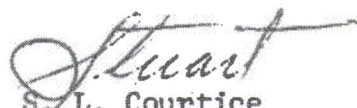
According to our records, this represents the final payment under Synod's commitment in 1975 to provide an additional \$20,000.00 during 1975 to assist with the Bank loan payments.

At the end of 1974, the Rotary Loan funds advanced totalled	\$ 57,777.40
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During 1975, and including the enclosed check, funds have been provided totalling	<u>20,000.00</u>
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At the present time, Synod's Rotary Loan advances total	<u>\$ 77,777.40</u>
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Cordially yours,

  
S. L. Courtice  
Controller

SLC:edc  
Enclosure

cc: Mr. Irwin E. Stahl  
The Reverend Wayne E. Faust  
The Reverend James I. Oliver  
The Reverend Ray W. Heer ✓



# FIRST PRESBYTERIAN CHURCH

310 WEST BROADWAY • P.O. BOX 310 • ANAHEIM, CALIFORNIA 92805 • (714) 535-2176

July 10, 1978

The United Presbyterian Church in U.S.A.  
Church Mortgage Loan  
Room 905  
475 Riverside Drive  
New York, New York 10027

Gentlemen:

The enclosed check in the amount of \$18,000 represents payment in full for the loan to our congregation (Account 011202160).

We conducted a debt repayment drive this Spring. The congregation responded with warmth and love to this need and over subscribed the necessary amount.

The members of this congregation are most grateful for the financial support provided to us during the period of our need. Our congregation has now recovered fully. Thank you!

Very truly yours,

*Howard E. Brewer*

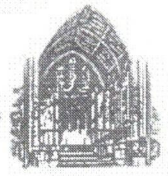
Howard E. Brewer  
Chairman, Finance Committee  
First Presbyterian Church  
Anaheim, California

cc: Rev. Wayne E. Faust  
Stuart L. Courtice  
George Griggs  
Dr. L. Kenneth Heuler  
Bonnie Gardner  
Rev. Ray Herr

HEB:bb  
Enclosure

# *The First Presbyterian Church of Anaheim*

310 West Broadway • Anaheim, California 92805 • (714) 535-2176



Pastors  
Stephen J. Mather  
Donald W. Dexter

May 3, 1988

The Rev. Tim Hart-Anderson  
Associate Executive Presbyter  
Presbytery of Los Ranchos

Dear Tim,

I am writing to request the assistance of the Presbytery and Congregational Development Commitment regarding the outstanding synod loans to the First Presbyterian Church of Anaheim. Since I began my pastorate here 11 months ago I have been impressed with the energy and dedication of the members of this church, and their loyalty to First Presbyterian against overwhelming odds. The schism in 1974 was a shock that still is sending reverberations, though to a much lesser extent than one might think. A second "weight" that the church has carried, not entirely unrelated to the first, is the amount of indebtedness the church has had to bear, beginning with the exodus of one-third of the congregation with Ralph Didier. It is my contention that the emphasis on paying off the mortgage incurred when the church had the resources and membership of 2000 has effectively drained any energy that might have been directed to evangelism or mission development. The church, in short, was simply trying to survive.

In December of 1972 the church borrowed \$365,000 from Bank of America to finance the construction of the Gibbs Fellowship Hall portion of the church plant. A three year pay-up period following a building campaign did little to reduce the principle. In July, 1975 (a few months subsequent to the church split) the balance was \$322,000. At this point, a good portion of the active membership of the church was gone, including most of the generous donors. (According to some members, Dr. Didier actively recruited the wealthier contributors to leave with him knowing this would leave the remaining congregation heavily strapped to pay bills, a kind of lasting legacy to himself that worked!) The Session incorporated the loan repayment into the regular operating budget which meant that it was paid first. Program monies, expansion of ministries, repairs and maintenance took a back seat, a fact that is only too evident 13 years later.

The church, from 1975 until 1987, made monthly payments of \$3500 on this 8% loan to Bank of America, finally "burning the mortgage" in June, 1987. This was a great day for the congregation because it symbolized their resolve to pull together and defy the expectations of many that they couldn't make it. Around the corner, however, was the specter of three synod loans that had been made after the schism to provide cash to keep the church afloat. These loans totalled \$60,000, with only interest due until the middle of 1988 when regular payments of interest and principle would begin. Apparently at this point, the balance of the loans is \$54,000, with \$14,000 of that amount the accumulated interest for several years. It is not clear in my mind how the principle decreased in that time.





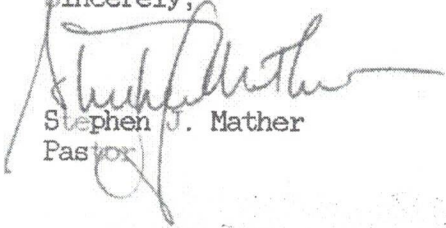
It is my contention that with the deferred maintenance needs staring at the congregation (to be addressed by our recent funding campaign) and the prospect of expanding our ministry and mission to the community currently on hold, we need to find ways to decrease our monthly outlay of funds. Repaying another loan to the tune of \$1000-1500 a month will mean fewer

resources for doing the repairs that weren't done for many years simply because there wasn't enough money. I am asking the committee to join me in requesting the synod to consider forgiving the entire loan and make it a grant to a church severely crippled by the schism in 1974. I know this is a unusual request, one that cannot be considered lightly. In other circumstances, our connectional church has come to aid of churches going through divisions, as General Assembly and the Presbytery of San Diego demonstrated from 1974-77 when it assisted the Brooklyn Heights Presbyterian Church in San Diego annually to the tune of \$50,000 a year (divided equally.) I served this church as stated supply and know that the first goal of the higher judicatories was to allow this congregation to get off the ground without being encumbered with loans and indebtedness that would only siphon off morale and act as an albatross to its sense of mission. I imagine that this letter is a request for similar consideration for the First Presbyterian Church as it turns a corner in its life.

I understand that this request will necessitate much consideration and evaluation by the PCD Committee. I do not make this petition lightly for I believe in churches repaying their debts undertaken in good faith with any lender, church-related or otherwise. But, in this instance, I know the "survival mentality" that developed over 12 years here and would hate for that to continue, even at a reduced pace. The people in this congregation are ready to fly, ready to dream about the future. The one impediment (perhaps as much psychological as financial!) is the low self-concept the church bore for being under the gun due to circumstances which were far from its control years ago with the machinations of Ralph Didier. The people have valiantly struggled to take care of the loan-legacy which he left them. They want to payoff their debts, which they have done with the commercial loan. But ironically, his presence still looms (albeit with diminished force) with the remaining loan, even though it be from part of our family, the synod. It would be ideal for the church to have to deal only with the future, and not the past. The question is whether this is possible.

I would be willing to discuss this request in more detail with the PCD Committee if that would facilitate its consideration. Thank you in advance for your attention.

Sincerely,



Stephen J. Mather  
Pastor

# SYNOD OF SOUTHERN CALIFORNIA AND HAWAII

1501 WILSHIRE BOULEVARD • LOS ANGELES, CALIFORNIA 90017-2293

(213) 483-3840 • FAX (213) 483-4275



December 17, 1992

First Presbyterian Church  
310 West Broadway Avenue  
Anaheim, CA 92805  
Attn: Board of Finance

Re: Synod Loan (1) \$12,606.44 (2) \$20,384.40  
(3) \$20,000 total \$52,990.44  
plus interest.

Gentlemen:

The Synod of Southern California and Hawaii is currently reviewing all of their outstanding loans. Our records show your church is delinquent on your active loan # 1 for \$12,606.44 plus interest due. We would appreciate these loan payments to be made on a current basis.

Loans number # 2 and # 3 were both postponed in 1981 for 5 years and should have been paid in full in 1991. This moratorium was granted in a Synod resolution in 1978 and has long been outdated.

Please review these loans with your finance board to see if we can agree to a monthly payment schedule for the total loans of \$52,990.44 plus interest in the near future.

These loans have all different interest rate being applied from 3% to 6% and current interest is being computed.

Your prompt response to these loans requests would be appreciated.

Sincerely,

Hal Cook  
Interim Director of Finance

cc: Bill Dittler  
Ed Karle  
Los Ranchos Presbytery





# The Presbytery of Los Ranchos

330 WEST BROADWAY • ANAHEIM, CALIFORNIA 92805-3838

(714) 956-3691 • FAX (714) 956-1940

December 21, 1992

Hal Cook  
Interim Director of Finance  
Synod of Southern California & Hawaii  
1501 Wilshire Boulevard  
Los Angeles, California 90017-2293

Dear Hal:

I have received my copy of the recent letter that you wrote to First Presbyterian Church of Anaheim about their three outstanding building loans financed through the Synod Line-Of-Credit with Union Bank. While I agree, in principle, with what you have written (encouraging them to adopt an acceptable repayment plan); your letter TOTALLY IGNORES THE PREVIOUS INFORMATION GIVEN TO YOU BY LOS RANCHOS PRESBYTERY.

Over a year ago we addressed these loans through the former PSC process, with Al Garrison. Our request, at that time, was to continue the moratorium for AN ADDITIONAL FIVE YEARS. WE WERE ASSURED, ORALLY, THAT SUCH A MORATORIUM WOULD BE GRANTED. The rationale for this was the situation in which this congregation currently finds itself, in relation to the split in the church that necessitated the loans in the first place. While the church is growing in membership and budget, it would still be EXTREMELY DIFFICULT for the congregation to add the repayment of this debt load to its current budget. Our feeling was that the church should be IN A MUCH BETTER POSITION TO ASSUME A REGULAR PAYMENT SCHEDULE FOR THE TOTAL OF THESE LOANS WHEN GIVEN OPPORTUNITY FOR A FEW MORE YEARS TO CONTINUE TO GROW STRONGER.

Now, I do know that the church HAS begun voluntarily to pay on one or more of these loans in the latter half of 1992. Perhaps there is some accommodation that can be reached pursuant to the repayment of these loans. We would not be happy if the church is unduly pressured to do this, however. The situation with these loans, as I understand them, is at least A MODIFICATION of our "Grant Mortgage" situations with other congregations around the Synod.



As you can see, I am sending a copy of this letter to the church, so that they can consider the presbytery's input as they prepare their response to you. Thank you for all of your assistance in getting the Synod on a much firmer financial footing. It has been a pleasure to work with you. I wish you all of the best as you re-retire!!

Sincerely,



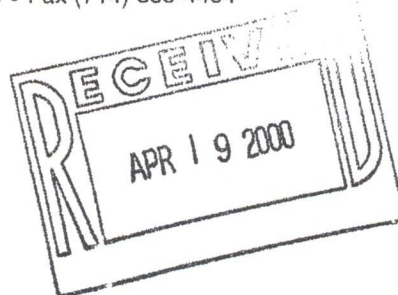
David T. Tomlinson  
Executive Presbyter

DTT:ego

cc: B. Dittler  
E. Karle  
K. Vietmeier  
S. Mather (to be shared with appropriate officers in First Church Anaheim.)

# First Presbyterian Church of Anaheim

310 West Broadway • Anaheim, California 92805 • (714) 535-2176 • Fax (714) 535-4454



April 14, 2000

Jane Odell  
Interim Executive Presbyter  
Presbytery of Los Ranchos  
330 W. Broadway  
Anaheim, CA 92805

Dear Jane:

Following up on recent discussions with you, and a previous agreement with David Tomlinson and with John Chandler before him; the First Presbyterian Church of Anaheim would like to request the Synod of the Southern California and Hawaii to declare the three outstanding loans we have with them to be "Grant Mortgages" and thus canceled as obligations to be repaid.

First though, a brief history. In 1973/74 our senior pastor split the church and took half the congregation away with him. We faced immediate bankruptcy primarily because of a large outstanding mortgage with Bank of America. The Presbytery and Synod came to our rescue with loans so we could survive. Since then we have paid off the Presbytery loan and the Bank of America Mortgage and in 1983 started making payments to Synod on their loans. We were forced to suspend these payments in 1988 because of budgeting problems. The outstanding principal balance at present is accepted to be \$52,990.44.

Our congregation has been in slow decline since 1993 when pledging families numbered 167 and pledges were \$204,300. The following table illustrates recent history.

	Number of Members	Pledging Units	Pledged Amount	Pledges and Identified Giving Income
1992	406	159	192,400	234,868
1993	416	167	204,304	234,171
1994	364	136	192,353	238,200
1995	361	125	200,949	229,681
1996	345	110	177,150	215,063
1997	308	NA	NA	229,107
1998	276	NA	NA	222,853
1999	266	101	178,100	192,855
2000		84	152,081	

NA = Not Available



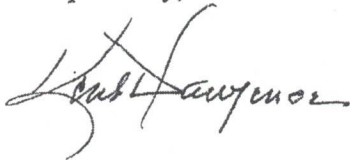
A Witness to Jesus Christ in Anaheim Since 1870

While the decrease in identified giving does not appear too disastrous in absolute terms until the last two years, the pressure of inflation on expenses has caused a reduction of expenses on an absolute basis by six percent (6%) from 1993 through 1999. Our "General Fund" bank accounts decreased thirty percent (30%) in 1999 and stands at only \$31,566 as we face deficit spending in 2000.

In holding down expenses since 1993 we have reluctantly reduced our paid professional staff from 13 to 9, and all 9 are now part-time. We no longer have an Associate Pastor, Business Manager, Christian Education Assistant, or paid Security Personnel. The Office Secretary and Christian Education Coordinator are working reduced hours.

We face an uncertain future and petition Synod to reclassify our outstanding loan, making it a grant, so we can continue to direct this congregation's limited resources to maintaining an active Christian presence in our community.

Respectfully,



Dr. Kent D. Lawrence  
Stated Supply Pastor



Joyce E. Emery  
Clerk of Session

KDL/kll



SYNOD OF SOUTHERN CALIFORNIA AND HAWAII  
Action Item

Administrative Committee  
Agenda Item No: 2.0.9  
DATE: December 7, 2002

**ACTION SOUGHT:**

That Synod Council approves the write-off of the three (3) outstanding loans extended to the First Presbyterian Church of Anaheim with an aggregate principal balance of \$52,990.

**BACKGROUND:**

Synod extended three (3) loans to First Presbyterian Church of Anaheim with a combined current outstanding principal balance of \$52,990. Synod had granted these loans at an interest rate ranging from 4% to 6%. These loans are in inactive status at this time. In a letter to Jane Odell, Los Ranchos Interim Executive Presbyter dated 04/14/00, the church requested that the loans be declared by the Synod as "**grant mortgage**" and thus cancelled as obligations to be repaid. The letters of response by the Synod dated 08/21/00 and 09/38/00, stated the referral of the matter to the Loan Sub-Committee of the Administrative Committee and the non-action taken by the Committee on the request due to some unresolved issues internal to the committee.

**RATIONALE:**

If the request will not be acted upon, the fact remains that the situation will not do any good to the Synod. The accounts have been dormant for more than two years and it is a very remote possibility that the church would consider tendering any payment towards the loans for reason stated in their 04/14/00 letter. By acting on their request, Synod will eliminate from its records three of the inactive accounts in the loan list and not having to deal with these loans anymore. This gesture is also a way to help out churches with limited resources to continuously have their presence felt in the community.

**CONSULTATION:**

Synod Executive, Synod Finance Staff

**FINANCIAL IMPACT:**

Synod will lose the opportunity, though remote, of ever collecting the money due from the church. The loans have been provided with 100% bad debt allowance, hence, if the Council will approve the write-off, it will not have a negative impact on the current year's financial operation...

Prepared by: David C. Suarez

Date: November 26, 2002

Presented by: John Langfitt

# SYNOD OF SOUTHERN CALIFORNIA AND HAWAII

1501 WILSHIRE BOULEVARD • LOS ANGELES, CALIFORNIA 90017-2205

(213) 483-3840 • FAX (213) 483-4275

OFFICE OF THE SYNOD EXECUTIVE



16 December 2002

COPY

Ms. Jane Odell  
Interim Executive Presbyter  
Los Ranchos Presbytery  
330 W. Broadway  
Anaheim, CA 92805-3838

Dear Jane,

Just a brief note to follow up on the conversation that you and I had on 14 November regarding the request of the First Presbyterian Church of Anaheim, California to convert its loans to grant mortgages with the Synod of Southern California and Hawaii. This action did go to Synod Council in December and the Council did approve. The final step in the process is to receive concurrence from the procedures specific to the Presbytery of Los Ranchos. Therefore, would you please have the appropriate individual who is able to respond let me know by return mail that indeed the Presbytery of Los Ranchos has concurred in the request of the First Presbyterian Church of Anaheim, California. I will then complete the paperwork here so that the conversion will be complete.

Thank you very much for you help in this matter, both the earlier negotiations and the completion of the process. Blessings of the season.

Sincerely,

John N. Langfitt, Th.D.  
Synod Executive

JNL:rh



# The Presbytery of Los Ranchos

330 WEST BROADWAY • ANAHEIM, CALIFORNIA 92805

(714) 956-3691 • FAX (714) 956-1940

December 18, 2002

COPY

Rev. Dr. John N. Langfitt, Th.D.  
Synod of Southern California & Hawaii  
1501 Wilshire Blvd  
Los Angeles, CA 90017

Subject: First Presbyterian Church, Anaheim

Dear John:

The Presbytery of Los Ranchos concurs with the request of First Presbyterian Church, Anaheim to the synod to convert the church's loan to grant mortgage.

The presbytery is grateful for the consideration and adjustment on the part of the synod.

Christmas blessings!

In Christ,

Jane Odell  
Interim Executive Presbyter

JO:ego



# SYNOD OF SOUTHERN CALIFORNIA AND HAWAII

1501 WILSHIRE BOULEVARD • LOS ANGELES, CALIFORNIA 90017

(213) 483-3840 • FAX (213) 483-4275



April 17, 2003

Rev. Steve Yamaguchi  
Executive Presbyter  
Presbytery of Los Ranchos  
330 W. Broadway Avenue  
Anaheim, CA 92803

Dear Rev. Yamaguchi:

Enclosed for your information is a Loan Payment Summary for the three month period ended March 31, 2003 showing activity (and/or nonactivity) on church loans in your Presbytery.

If you have any questions or would like additional information, please call me in the finance office, extension 212.

Sincerely,

A handwritten signature in cursive script, appearing to read "Rachel Fratto", is written over a horizontal line.

Rachel Fratto  
Accounting Assistant

Enclosure

cc: Patricia Niles, Stated Clerk ✓



SYNOD OF SOUTHERN CALIFORNIA AND HAWAII  
 LOAN PAYMENT SCHEDULE  
 Jan. 1 through March 31, 2003

2003 LOAN SUMMARY  
 LOS RANCHOS PRESBY.

ACCOUNT # OLD	ACCT # NEW	NAME OF CHURCH	INT RATE	LOAN PYMT	BEGINNING LOAN BAL. Jan. 1, 2003	INTEREST	LOAN PAYMENTS PRINCIPAL	ADJUST.	ENDING LOAN BAL. Mar. 31, 2003	INACTIVE 6 MO. +/- NOTES
214-111222	10-2001	Anaheim St. Paul's		\$ 175.00	\$ 26,405.32	\$ 263.31	\$ 261.81		\$ 26,143.51	

TOTALS

\$ 26,405.32	\$ 263.31	\$ 261.81	\$ -	\$ 26,143.51	
	XX=INACTIVE			\$ 26,143.51	100.00%
			0.00%		



# The Presbytery of Los Ranchos

330 WEST BROADWAY • ANAHEIM, CALIFORNIA 92805-3892

(714) 956-3691 • FAX (714) 956-1940

April 29, 2003

Rachel Fratto  
Accounting Assistant  
Synod of Southern California and Hawaii  
1501 Wilshire Blvd.  
Los Angeles, CA 90017

Dear Ms. Fratto,

Thank you so much for sending a copy of the quarterly Loan Payment Summary to the Stated Clerk of the presbytery, in addition to the Executive Presbyter. When the first quarter statement arrived earlier this month, I had to take a second look and was so pleasantly surprised to see that the loans to First Presbyterian Church, Anaheim have been written off!

In a telephone conversation with the Stated Supply Pastor, Rev. Dr. Steve Smith, I inquired if the church had been notified of this and he said no. The church was so pleased with this good news, but they did not have official written documentation to have on file for their next installed pastor. Would it be possible for you, or someone at synod, to officially notify First Presbyterian Church, Anaheim in writing of the closure of these loans. If the synod protocol requires that the notification come to the presbytery, I would appreciate receiving the notice and would then forward it to the session.

Thank you for helping in this way.

Sincerely,

Patricia A. Niles  
Stated Clerk

PAN:ego

# SYNOD OF SOUTHERN CALIFORNIA AND HAWAII

1501 WILSHIRE BOULEVARD • LOS ANGELES, CALIFORNIA 90017

(213) 483-3840 • FAX (213) 483-4275



May 29, 2003

Patricia Niles  
Stated Clerk  
Presbytery of Los Ranchos  
330 W. Broadway  
Anaheim, CA 92805

Re: First Presbyterian Church of Anaheim  
Write-off Inactive Loans to Grant Mortgage

Dear Patricia:

In response to your April 29, 2003 letter regarding the above, I am enclosing copies of correspondence between the presbytery and the synod, as well as the Council Action Item dated December 7, 2002. You will note that the loans have become a "grant mortgage" whereby the outstanding amount of the three loans (\$52,990) becomes due should the property be sold. You may forward this correspondence to the church for their records.

Please let me know if you have any questions about this.

Sincerely,

A handwritten signature in cursive script, which appears to read "Rachel Fratto", is written over a faint, larger version of the same signature.

Rachel Fratto  
Accounting Assistant

Enclosures

cc: David Suarez, Finance Director

# **Synod of Southern California and Hawaii**

## **COMMISSION OF ASSEMBLY**

**October 1, 2022**

## **REPORT OF THE EXECUTIVE**

**Mark Hong**

It looks like we are beginning to see the light at this long tunnel called Pandemic. Although it is far from over (although President Biden claimed it is over), we are beginning to adjust our lives to live with it. Yes, vaccines and booster shots are still a must, but we are receiving reports from the medical community that hospitalization and deaths are waning. The often-controversial mask mandate seems to be long gone and the latest from Los Angeles County is that the county is leaving it up to the individuals what to do with it. At least where I live, I see fewer people wearing it indoors.

The religious community has returned to in-person worship for a while. I have had several opportunities to guest-preach this year at the local congregations and the only congregations that are still strong on masks seem to be Korean-speaking ones.

It seems a blur how we have gone through the last 30 months or so of a very strange time of our lives. Thankfully, God is always at work and the work that has been entrusted us to fulfill has been ongoing. One very important work has been accomplished by our own Strategy Work Group, which has met on monthly basis for the last nine months to bring us its report. We owe a great thanks to the following members for freely giving their time and energy.

RE Frances Lin (SD, co-chair), TE Lee Ireland (RS, co-chair), TE Suzanne Malloy (SB, clerk),  
RE Susan Skoglund (RS), RE Sue Curry (LR), RE Yvonne Harmon (SG),  
TE David Won (PA), TE Ken Baker (SF, began the work, but relocated since)

During this year, I have worked with two Presbytery leader search committees and Riverside has just started its work. Santa Barbara has approved a call to Rev. Jason Micheli, a former member of Los Ranchos, as its Designated General Presbyter (3/4 time) and San Diego will meet on September 27 to approve a call for its Executive Director position (full time). Both individuals are first-time Mid Council leaders and I look forward to welcoming them to the Presbytery leaders' fellowship so that we can share our important work.

As we welcome new blood into the EP pool, we join Presbytery of the Pacific as they recognize and commemorate the remarkable 30 years of service by Linda Culbertson. What an amazing achievement it is to serve 30 years in *one* Presbytery! We are proud to have her in our Synod as that achievement will eventually be commended and celebrated by the entire denomination.

During summer, we were able to celebrate the life of a long-time supporter of Synod, Chuck Wakamoto, who joined the church triumphant. The family led a blessed memorial service at Placentia PC where he and Sharon had been members for over 30 years.

On a personal level, I am glad to share that I have made a good recovery from my health saga. I can feel my body getting stronger (at least I am back to doing forty pushups without much strain) but am also exercising patience realizing that a full recovery from the gall bladder removal surgery will take six months to a year. I thank you for your prayers and your support.